



The West Boylston Water District

Meeting Date and Time: Monday March 21, 2022; 5:00pm

Members Present: Stanley Szczurko, Jr., James LaMountain, Robert Bryngelson, Jr. Gary Flynn, Michael Mard

Also Present: Michael Coveney, Heather Isaacs, Lori Renzoni, Robert Lopez, Michael Ohl, Mary Aicardi

Mr. Szczurko called the meeting to order at 5:05pm.

ITEM 1: TREASURER'S REPORT- (see attachments)

Treasurer Heather Isaacs reviewed Water Charges Report, the Water District Balance Sheet, and Profit and Loss Report through February 28, 2022. Mrs. Isaacs clarified for Mr. Szczurko deferred inflows and outflows accounts was estimated OPEB and retirement investments and costs; adjustments would be made to retirement inflow/outflows after the actuary study is released by Worcester County Retirement and would take effect FY23. No further questions or comments.

ITEM 2: SUPERINTENDENT'S REPORT (see attachments) Additional comments/questions:

- 1.) No further questions or comments.
- 2.) Mr. Szczurko questioned if Reed Street was part of recent requests for bids on paving; Mr. Coveney clarified this paving was already complete and not part of any upcoming paving jobs. Mr. Coveney should have quotes for new paving at three locations affected by water main breaks at next meeting.
- 3.) No further questions or comments.
- 4.) No further questions or comments.
- 5.) No further questions or comments.
- 6.) No further questions or comments.
- 7.) No further questions or comments.

ITEM 3: OLD BUSINESS

Michael Ohl of Comprehensive Environmental, Inc. updated the Board on construction progress for the Oakdale Water Treatment Plant. Reported that work remains on schedule. Anticipates that concrete slabs will be placed late March/early April followed by steel work (roof structure). Noted that filter tanks were delivered. No major equipment or supply issues. Work through February reflects just under 40% of the job. Summary of change orders add up to about \$40,000.00 in additional costs. Masonry mock-up is on site.

Mr. Ohl reported that paperwork to close out the loan for North Main St. project is in the contractor's hands for processing.

Mr. Ohl is still waiting for his team to finalize quote for design of replacing water main on Lee Street; noted that the approval of projects from Mass DeP/State funding is still in commentary phase but they would be ready if Lee Street ended up being moved up to accepted.

ITEM 4: APPROVAL OF MEETING MINUTES

Mr. Bryngelson moved to approve the meeting minutes of February 22, 2022, Mr. LaMountain seconded the motion; all voted in favor, motion passed.

ITEM 5: NEW BUSINESS (*February 22, 2022 minutes*)

Mary Aicardi of the UMass Boston Collins Center for Public Management reviewed the recommendations the Center proposed be made to the District's personnel handbook and provided examples of policy wording. Mrs. Aicardi recommended that the Board review the samples to determine what standards should be adopted and/or changed. Mrs. Aicardi reviewed the table that outlines policies that do not need adjustment, federally required policies that need to be adopted (required by law), and policies recommended to be updated; all with model policies included for reference.. Mr. Szczurko asked if the "as amended" clause that is dated be added to cover additional policy needs in the future; Mrs. Aicardi recommends this be stated in the beginning of the policy and the policies be reviewed every few years for compliance. Mr. Lopez asked for clarification on what responsibility the employee holds to know about changes in the laws; Mrs. Aicardi recommends the Personnel Handbook be reviewed upon adoption and regularly reviewed by employees and signed acknowledgement be obtained.

Mrs. Aicardi reviewed the collection of data and the calculation of the data within the Salary Review Report and presented findings. Mr. Szczurko had Mrs. Aicardi clarify data factors; she indicated staffing levels, budget similarity size and (licensing) class for comparison; factors of data collected included entities with the similar number of service connections, licensing for Grade 1 & 2 Treatment, 5-10 employees and an annual budget of \$1.5-2M; Mrs. Aicardi also noted that most of the comparisons are from Central Mass. but could not take into consideration other pay enhancements, although years of service was taken into consideration. The Center gave guidance and recommendations at the end of the report that may need to be adjusted for the District's needs.

The Board discussed how to proceed; requested that Mr. Coveney and Ms. Renzoni edit the current policy with the wording/recommendations and additions provided by the Center, review with the Center and present for review and further edit at a future meeting. The Board also requested Mr. Coveney make recommendations regarding pay, longevity pay and vacation days to present at the next meeting.

ITEM 5: OTHER BUSINESS

No other business presented.

Mr. Flynn made a motion to adjourn; Mr. Bryngelson seconded the motion; Mr. Szczurko adjourned the meeting at 7:09 PM. Next meeting scheduled for April 25, 2022 at 5pm.



Meeting Minutes of the West Boylston Water District

March 21, 2022

Members Present: Stanley Szczurko,, James LaMountain, Robert Bryngelson, Gary Flynn, Michael Mard

Date of Approval: April 25, 2022

<i>Michael Mard</i>
<i>Gary Flynn</i>
<i>James LaMountain</i>
<i>Robert Bryngelson</i>
<i>Stanley Szczurko</i>



**MEETING POSTING
IN ACCORDANCE WITH THE PROVISIONS OF MGL 30A §§ 18-25**

Board of Water Commissioners

March 15, 2022

Board/Committee Name

Date of Notice

183 Worcester St, West Boylston

WBWD OFFICE

Meeting Place

Conference Rm. No.

**March 21, 2022
Monday 5:00 p.m.**

Robert Bryngelson

Date/Time of Meeting

Clerk of Board or Bd. Member Signature

Meeting canceled/Postponed to: _____

Date of cancelation/Postponement _____



Agenda

- 5:00 PM CONVENE MEETING
- 5:05 PM TREASURER'S REPORT – Heather Isaacs
- 5:20 PM SUPERINTENDENT'S REPORT – Mike Coveney
- 5:30 P.M. OLD BUSINESS – Update on Oakdale WTF - (Mike Ohl – CEI)
- 5:45 P.M. NEW BUSINESS – Personnel Handbook Revisions Review (Collins Center)
- 5:50 P.M. READING/APPROVAL OF MINUTES
- 5:55 P.M. ANY OTHER BUSINESS NOT REASONABLY ANTICIPATED
- 6:00 P.M. CLOSE MEETING

[illegible]

W.B. Water District
Monthly Water Charges
FY22

	FY22			months	AR Balance	FY21			months	AR Balance
	FY22 Actual	FY22 Budget	variance			FY21 Actual	FY21 Budget	FY21 variance		
Jul-21	180,187.29	165,000.00	15,187.29	April, May, June	99,000.00	163,671.00	125,000.00	38,671.00	April, May, June	95,000.00
Aug-21	144,220.84	135,000.00	9,220.84	May, June, July	104,000.00	134,710.20	120,000.00	14,710.20	May, June, July	90,000.00
Sep-21	147,595.80	155,000.00	(7,404.20)	June, July, Aug	99,000.00	152,535.92	119,000.00	33,535.92	June, July, Aug	95,500.00
Oct-21	175,242.80	205,000.00	(29,757.20)	July, Aug, Sept	106,000.00	198,470.06	170,000.00	28,470.06	July, Aug, Sept	96,000.00
Nov-21	129,151.13	140,000.00	(10,848.87)	Aug, Sept, Oct	84,000.00	141,907.42	122,000.00	19,907.42	Aug, Sept, Oct	94,000.00
Dec-21	123,290.46	125,000.00	(1,709.54)	Sept, Oct, Nov	93,000.00	125,192.99	107,000.00	18,192.99	Sept, Oct, Nov	93,000.00
Jan-22	138,734.92	140,000.00	(1,265.08)	Oct, Nov, Dec	100,000.00	139,747.55	124,000.00	15,747.55	Oct, Nov, Dec	94,000.00
Feb-22	107,751.56	115,000.00	(7,248.44)	Nov, Dec, Jan	91,000.00	106,386.73	100,000.00	6,386.73	Nov, Dec, Jan	87,000.00
Mar-22		115,000.00		Dec, Jan, Feb		102,084.83	100,000.00	2,084.83	Dec, Jan, Feb	66,000.00
Apr-22		130,000.00		Jan, Feb, Mar		136,147.59	121,000.00	15,147.59	Jan, Feb, Mar	63,000.00
May-22		125,000.00		Feb, Mar, April		104,755.71	120,000.00	(15,244.29)	Feb, Mar, April	65,000.00
Jun-22		130,000.00		Mar, April, May			100,000.00	(100,000.00)	Mar, April, May	
Totals	1,146,174.80	1,065,000.00	(33,825.20)			1,505,610.00	1,428,000.00	175,621.87		

West Boylston Water District

Balance Sheet

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash-Checking & Savings	161,430.30
1020 · Petty Cash	125.00
1025 · Cash on Hand	125.00
Total Checking/Savings	161,680.30
Accounts Receivable	
1201 · User Charges	287,290.46
Total Accounts Receivable	287,290.46
Other Current Assets	
1159 · Investments	1,361,141.92
1499 · Undeposited Funds	7,824.47
Total Other Current Assets	1,368,966.39
Total Current Assets	1,817,937.15
Fixed Assets	
1998 · Capital Assets - Depreciable	5,127,077.97
1999 · Capital Assets - Nondepreciable	321,096.42
Total Fixed Assets	5,448,174.39
Other Assets	
2860 · Deferred Outflows of Resources	96,920.00
Total Other Assets	96,920.00
TOTAL ASSETS	7,363,031.54
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	22,067.63
Total Accounts Payable	22,067.63
Other Current Liabilities	
2100 · Payroll Withholdings	13,415.16
2430 · Accrued Vacation Pay	18,738.45
Total Other Current Liabilities	32,153.61
Total Current Liabilities	54,221.24
Long Term Liabilities	
1750 · Deferred Inflows of Resources	69,040.00
2600 · N/P - DEP (SRF Funding)	4,399,720.83
2800 · Other Post Employment Benefits	1,080,197.00
2850 · Net Pension Liability	829,002.00
Total Long Term Liabilities	6,377,959.83
Total Liabilities	6,432,181.07
Equity	
3300 · Reserved for office renovations	2,444.75
3301 · Reserved for Well Exploration	535,328.84
3775 · Investment in PP&E-District	3,271,253.45
3900 · Retained Earnings	-47,696.99
Net Income	-2,830,479.58
Total Equity	930,850.47
TOTAL LIABILITIES & EQUITY	7,363,031.54

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4175 · Interest Charges	3,658.45	4,050.00	-391.55	90.33%
4250 · Water Charges & Services				
4251 · Worcester Corporate Water Charg	-3,455.00			
4250 · Water Charges & Services - Other	1,147,581.76	1,180,000.00	-32,418.24	97.25%
Total 4250 · Water Charges & Services	1,144,126.76	1,180,000.00	-35,873.24	96.96%
4260 · User Fee	36,000.00	36,000.00	0.00	100.0%
4261 · Back Flow	7,740.00	10,200.00	-2,460.00	75.88%
4262 · Fire Line				
4262 · Fire Line - Other	17,410.20	17,784.00	-373.80	97.9%
Total 4262 · Fire Line	17,410.20	17,784.00	-373.80	97.9%
4275 · Meters	2,400.00	2,400.00	0.00	100.0%
4320 · Rental Income	94,495.00	102,145.32	-7,650.32	92.51%
4820 · Investment Income				
4821 · Net Investment Income	5,183.46			
4820 · Investment Income - Other	646.05	3,333.32	-2,687.27	19.38%
Total 4820 · Investment Income	5,829.51	3,333.32	2,496.19	174.89%
4840 · Miscellaneous Revenue	6,406.40	5,833.32	573.08	109.82%
Total Income	1,318,066.32	1,361,745.96	-43,679.64	96.79%
Gross Profit	1,318,066.32	1,361,745.96	-43,679.64	96.79%
Expense				
5000 · Operation & Maintenance				
5130A · Salaries & Employee Benefits				
5130 · Admin & Salaries				
5143 · Overtime Wages	8,756.08	16,214.00	-7,457.92	54.0%
5130 · Admin & Salaries - Other	222,622.77	216,697.69	5,925.08	102.73%
Total 5130 · Admin & Salaries	231,378.85	232,911.69	-1,532.84	99.34%
5131 · Superintendent's Salary	66,458.00	65,871.74	586.26	100.89%
5132 · Commissioners Salaries	2,500.00	2,500.00	0.00	100.0%
5133 · Moderator Salary	0.00	0.00	0.00	0.0%
5134 · Payroll Processing Expense	1,185.42	866.68	318.74	136.78%
5135 · Worcester Retirement System	76,511.00	76,511.00	0.00	100.0%
5136A · Health Insurance				

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
5136 · Employee's	72,849.90	63,504.00	9,345.90	114.72%
5137 · Retiree's	8,703.76	9,856.00	-1,152.24	88.31%
Total 5136A · Health Insurance	81,553.66	73,360.00	8,193.66	111.17%
5136B · OPEB Expense	0.00	0.00	0.00	0.0%
5138 · Life Insurance	556.20	475.36	80.84	117.01%
5139 · Uniforms	3,311.27	2,853.32	457.95	116.05%
5140 · Workers' Comp Insurance	9,470.50	9,341.00	129.50	101.39%
5141 · Employee Training	1,854.00	4,000.00	-2,146.00	46.35%
5142 · Payroll Taxes	4,689.05	5,000.00	-310.95	93.78%
5130A · Salaries & Employee Benefits - C	0.00	0.00	0.00	0.0%
Total 5130A · Salaries & Employee Benefits	479,467.95	473,690.79	5,777.16	101.22%
5200 · Bank Service Charge	0.00	240.00	-240.00	0.0%
5210 · Heating	1,554.07	3,300.00	-1,745.93	47.09%
5215 · Telephone	7,137.68	7,392.00	-254.32	96.56%
5220 · Electricity				
5221 · Beaman Street	79.00	97.00	-18.00	81.44%
5222 · Lawrence Street	124.68	220.00	-95.32	56.67%
5223 · Lee Street	11,435.40	13,750.00	-2,314.60	83.17%
5224 · Prospect Street	73.49	102.00	-28.51	72.05%
5225 · Temple Street	23,469.86	33,000.00	-9,530.14	71.12%
5226 · Thomas Street	3,050.77	2,850.00	200.77	107.05%
5227 · West Boylston Street	9,507.46	10,400.00	-892.54	91.42%
5228 · Western Avenue	2,531.38	2,595.00	-63.62	97.55%
5229 · Worcester Street	1,225.08	1,700.00	-474.92	72.06%
5229A · Laurel Street	1,324.10	1,420.00	-95.90	93.25%
Total 5220 · Electricity	52,821.22	66,134.00	-13,312.78	79.87%
5230 · Legal & Accounting				
5232 · Accounting Expense	2,299.00	4,000.00	-1,701.00	57.48%
5233 · Legal Expense	4,866.00	16,660.00	-11,794.00	29.21%
5234 · Consulting Expense	9,182.50	100,000.00	-90,817.50	9.18%
Total 5230 · Legal & Accounting	16,347.50	120,660.00	-104,312.50	13.55%
5240 · Auto & Truck Expense				
5241 · Gasoline & Oil	8,095.56	8,000.00	95.56	101.2%
5242 · Repairs & Maintenance	3,982.79	6,625.00	-2,642.21	60.12%

**West Boylston Water District
Profit & Loss Budget vs. Actual
July 2021 through February 2022**

	Jul '21 - Feb '22	Budget	\$ Over Budget	% of Budget
Total 5240 · Auto & Truck Expense	12,078.35	14,625.00	-2,546.65	82.59%
5300 · Property and Liability Insurance	23,079.50	17,431.00	5,648.50	132.41%
5420 · Office Expense				
5421 · Office Supplies	2,494.50	2,340.00	154.50	106.6%
5422 · Postage	3,867.00	4,000.00	-133.00	96.68%
Total 5420 · Office Expense	6,361.50	6,340.00	21.50	100.34%
5423 · Computer/Tech	8,762.65	5,333.32	3,429.33	164.3%
5430 · Pump Station Supplies	1,857.59	4,000.00	-2,142.41	46.44%
5435 · Water Quality Control Expense	6,859.30	5,675.00	1,184.30	120.87%
5440 · Water Treatment Chemicals	30,663.13	38,500.00	-7,836.87	79.64%
5500 · Tools	1,685.55	2,675.00	-989.45	63.01%
5600 · Repairs & Maintenance				
5601 · Equipment Repairs	5,089.98	8,300.00	-3,210.02	61.33%
5602 · Facility Repairs	4,669.36	8,300.00	-3,631.64	56.25%
Total 5600 · Repairs & Maintenance	9,759.34	16,600.00	-6,841.66	58.79%
5625 · Property Maintenance	8,277.76	8,300.00	-22.24	99.73%
5790 · State & District Expense	5,389.98	4,400.00	989.98	122.5%
5791 · GIS Projects	3,000.00	3,000.00	0.00	100.0%
5795 · DEP Primacy Fees	2,021.12	2,014.00	7.12	100.35%
5840 · Serv & Distr. Improve.	74,315.72	100,000.00	-25,684.28	74.32%
5950 · District Improvements				
5950C · Well Exploration (\$35K)	65,090.15			
5951 · District Improvements (Capital)				
5951H · Oakdale WTP 2021-22	3,243,420.92			
5951G- N.Main St. Main Replace	18,609.50			
Total 5951 · District Improvements (Capi	3,262,030.42			
5950 · District Improvements - Other	43,638.07	33,500.00	10,138.07	130.26%
Total 5950 · District Improvements	3,370,768.64	33,500.00	3,337,268.64	10,061.97%
Total 5000 · Operation & Maintenance	4,122,197.55	933,810.11	3,188,387.44	441.44%
Total Expense	4,122,197.55	933,810.11	3,188,387.44	441.44%
Net Ordinary Income	-2,804,131.23	427,935.85	-3,232,067.08	-655.27%
Other Income/Expense				
Other Expense				
8000 · Interest Expense				

West Boylston Water District
Profit & Loss Budget vs. Actual
July 2021 through February 2022

	Jul '21 - Feb 22	Budget	\$ Over Budget	% of Budget
8050 • DSRF Earnings	0.00			
8060 • Contract Assistance	0.00			
8000 • Interest Expense - Other	26,348.35	26,349.00	-0.65	100.0%
Total 8000 • Interest Expense	26,348.35	26,349.00	-0.65	100.0%
Total Other Expense	26,348.35	26,349.00	-0.65	100.0%
Net Other Income	-26,348.35	-26,349.00	0.65	100.0%
Net Income	-2,830,479.58	401,586.85	-3,232,066.43	-704.82%
Oakdale WTP 2021-22	3,243,420.92			
Net Income after moving Oakdale pi	412,941.34			