

**DISTRICT COMMITTEE MEETING – GREATER NEW BEDFORD
REGIONAL REFUSE MANAGEMENT DISTRICT**

Meeting Minutes

Wednesday, November 12, 2025

The Greater New Bedford Regional Refuse Management District Committee held a publicly posted meeting on Wednesday, November 12, 2025, at 8:00 AM at the Dartmouth Town Hall – Room 309, 400 Slocum Road, Dartmouth, MA 02747.

District Committee Members in attendance: Chairperson John Beauregard, Daniel Patten, Michael Gagne, and Caroline Conzatti. Kelley Cabral-Mosher and Ed Iacaponi were absent.

Also in attendance: Anthony Novelli, Executive Director; Lee Ferreira, Executive Assistant; Raphael Wechsler, Project Manager; Michael Forbes, Accountant; and Matthew J. Thomas, District Counsel.

Other Attendees: Mary Sahady and Robert Russell, Hague Sahady and Co. Both arrived at 8:00 a.m. and left at 8:26 a.m.

1. Call to order / Salute the flag

Chairperson Beauregard called the meeting to order at 8:00 a.m. and led the Pledge of Allegiance.

2. Legal Notices

Chairperson Beauregard read the following statement:

“Pursuant to the Open Meeting Law, any person may make an audio or video recording of this public meeting, or may transmit the meeting through any medium. Attendees are therefore advised that such recordings and transmissions are being made, whether perceived or unperceived, by those present, and are deemed acknowledged and permissible. All legal notices of the meeting were posted in Dartmouth and New Bedford more than 48 hours prior to the meeting.”

3. Roll call of members

Chairperson John Beauregard: yes

Daniel Patten: yes

Caroline Conzatti: yes

Michael Gagne: yes

Kelley Cabral-Mosher: absent

Ed Iacaponi: absent

Chairperson Beauregard expressed his best wishes for a speedy recovery to Mr. Iacaponi.

4. Approval of Minutes

- a. Draft Minutes of October 8, 2025 Meeting, Regular Session

Chairperson Beauregard requested a MOTION to approve the Draft Minutes of the October 8, 2025 meeting, Regular Session. MOTION made by Mr. Patten, seconded by Ms. Conzatti. All voted in favor. Motion passed 4–0.

- b. Draft Minutes of October 8, 2025 meeting, Executive Session

Chairperson Beauregard requested a MOTION to approve the Draft Minutes of the October 8, 2025 meeting, Executive Session. MOTION made by Mr. Patten, seconded by Ms. Conzatti. All voted in favor. Motion passed 4–0.

5. Warrant Report and Ratification

- a. Warrant 7-26 and 8-26 ratification

Chairperson Beauregard requested a MOTION to ratify Warrant 7-26 dated October 3, 2025 and Warrant 8-26 dated October 29, 2025. MOTION made by Mr. Patten, seconded by Ms. Conzatti. All voted in favor. Motion passed 4–0.

6. New Business

- a. Presentation of FY2025 Audit Results

Chairperson Beauregard requested a MOTION to hear a presentation of the Fiscal Year 2025 Audit Results. MOTION made by Mr. Patten, seconded by Ms. Conzatti.

Chairperson Beauregard recognized Mary Sahady and Robert Russell of Hague, Sahady and Co.

Mr. Russell began the presentation by noting that District staff did an excellent job preparing for the audit and answering any questions that arose throughout the process. He briefly reviewed the Management's Discussion and Analysis (MD&A) section, including the District's key financial highlights, changes in net position, analysis of financial position and results of operations, discussion and analysis of balances and transactions, and discussion and analysis of significant budget variances.

Attorney Thomas entered at 8:06 a.m.

Mr. Russell turned to page 55 of the document, which shows the Statement of Revenues and Expenses – Budget and Actual (Non-GAAP Budgetary Basis). He reviewed the final income and expense totals and noted the amounts expended from reserves and the continuing appropriation in place, leading to the final amount of \$1,070,227 available for the District's reconciliation. He also reviewed the "Budget to GAAP Reporting Reconciliation" on page 56 of the report, which provides the adjustments made during the audit to arrive at the final net income on a GAAP basis for the year of \$3,536,174.

He returned to page 10 of the report and discussed the District's capital assets. The overall decrease compared to FY2024 is a result of depreciation on capital assets of approximately \$479,000, net of an addition of \$11,850 for a software license. He mentioned that capital assets were discussed further within note 3 on page 30.

Chairperson Beauregard raised a question- wouldn't the land be worth more in 2025 than it was in 2024? Ms. Sahady confirmed that the market value would be more, but the report is reflecting the cost of those assets. She mentioned that the District could talk about this in the MD&A, but is not required to.

Mr. Russell continued his review of the MD&A by discussing the Economic Factors and Next Year's Budget section, noting the expected changes to the FY2026 budget compared to FY2025 and that the District will appropriate funds for deposit to reserves using any funds available from the FY2025 reconciliation.

After page 12, the remainder of the report contains the basic financial statements and notes to those financial statements which discloses significant accounting policies in many areas, such as: cash, investments, capital assets, tipping fees, closure and post-closure care costs, and required pension and OPEB information. He then opened the floor for any questions.

Mr. Patten asked a question for future consideration- on page 55 (Statement of Revenues and Expenses – Budget and Actual (Non-GAAP Budgetary Basis)), there is a favorable variance from commercial haulers of around \$600,000. The Committee approved the additional \$600,000, anticipating a decrease in revenue in the following year. He asked if the Committee should also amend the budget for a change like this, or if it didn't really matter. Ms. Sahady replied that it didn't really matter. If the District has amended the budget, there would not have been a favorable variance and this would not have jumped out at anyone. She mentioned that since this page is supplemental, the District could asterisk this amount and make a note on the bottom of the page if desired. Her team tries to make these financial statements user-friendly, and crafted this statement on page 55 to mirror the specific budget sections the District has adopted.

Ms. Sahady highlighted that the District's OPEB account is currently 207% funded, which is excellent and being done for good reason. She also added that GASB 103 will supposedly be a complete change in the reporting model- she is unsure of what that fully means at this point, but this will be effective next year and the District can expect a change in the document format. She anticipates that it will force the clients to write more of a narrative in the MD&A, since it has become sort of boilerplate, but does not know anything for certain yet. Those pages are unaudited and are supposed to be the District's ability to write the MD&A, but the auditors currently write the majority of it. These changes are implemented federally by the Governmental Accounting Board.

Chairperson Beauregard recognized Mr. Forbes (District Accountant), and the District's team for their work on this favorable audit.

He asked Ms. Sahady to give the District a letter grade on their financial report as if she were a teacher. Ms. Sahady responded that she would give the District an "A." She noted that the District went through a lot of transition in the last two years and that this audit went very smoothly. The District's audit can be somewhat complicated because some expenses were paid from reserves, and there are a lot of reconciling items (page 56) that are different from the way that governments typically report. This page is important to show individually all the lines that change between the budget and what is required by GAAP.

Attorney Thomas referred to note 4, regarding the Anaerobic Digester. The pilot program has been completed, and the tank is now District property (paid through a grant). He asked if that tank has been fully depreciated. Mr. Russell confirmed that it has been fully amortized, and there is no net effect on the balance sheet.

Attorney Thomas described a recent agreement between the District and the City of New Bedford to conduct a feasibility study regarding a potential future waste transfer station. He asked how this will be handled in next year's audit. Ms. Sahady replied that the District could have mentioned this in Subsequent Events section in the Notes to the Financial Statements if they felt it was material to this audit. This would be more to tell the reader that something is coming that could have financial impact on the District, and did not need to be included in the FY2025 report. This could also be discussed in the MD&A for the next year.

Attorney Thomas noted that he provides a letter regarding any potential legal claims or liabilities to the auditors, which covers the end of the fiscal year (July 1) to the time that he writes the letter. He asked to confirm that if any events arise in that period (after the close of the fiscal year, but prior to the audit) they would be treated as claims. Ms. Sahady responded that they could be treated as a liability if they were probable and measurable. She added that if this occurred, the District could add some management narratives to the report to allow the reader to know more about the event.

Mr. Novelli asked a question similar to Mr. Patten's previous one: If the District were to make changes during the fiscal year that would cause an unfavorable budget variance (for example, if an additional person was hired that was not initially anticipated, and the budget for salaries will be exceeded), would that require a budget amendment? Ms. Sahady replied that this would depend strictly on the District's policies and procedures. In the City of New Bedford for example, they have to go to City Council to overspend a line or DOR hits their free cash. She said that the District can overspend budget lines, as long as it doesn't overspend the total budget. Mr. Novelli asked if she was referring to the grand budget total, or to the total budget for each individual budget category. Ms. Sahady confirmed that it was the grand budget total. She added that the District could potentially add a column to the financial statements to show/explain these variances- adding to the revenue column for increased tipping fees and adding to the expense column for additional salaries. She reiterated that the District could also asterisk particular budget lines in the financial statements for further explanation if it chose to do so, and both of these scenarios would be applicable.

Ms. Sahady said that she would let the District know of any changes to the GASB standards.

Chairperson Beauregard thanked Ms. Sahady and Mr. Russell for their work on the audit and for their presentation to the Committee. The two left the meeting at 8:26 am.

MOTION to receive and place on file the FY2025 audited financial statements. MOTION made by Mr. Patten, seconded by Ms. Conzatti. All voted in favor. Motion passed 4–0.

b. FY2025 Reconciliation

Chairperson Beauregard requested a MOTION to discuss the fiscal year 2025 Reconciliation. Motion made by Mr. Patten, seconded by Ms. Conzatti.

Mr. Novelli began by mentioning that the total amount of FY2025 revenue available to be deposited into the District's reserve accounts, as confirmed by the audit, is \$1,070,227. He reviewed the balances of each reserve account and explained that all the District's legally mandated reserve accounts (OPEB, Closure, and Post-Closure) are currently fully funded. There are sufficient reserve funds to cover the expected construction costs of Cell 7, as well as the additional closure requirements for the new cell. He recommended that these funds be deposited into the Future Solid Waste Management Reserve, which was created to provide funding to explore other solid waste management technologies and/or offset increases in future solid waste disposal costs to the members.

Chairperson Beauregard asked if funds from this account could potentially be transferred into a different reserve down the road if needed. Attorney Thomas confirmed that the District has the potential to move funds between a few of the reserve accounts if needed. He suggested that the Land Purchase Reserve be renamed to the Land Purchase and Development Reserve, noting that these funds could potentially be used towards developing a transfer station to serve the members longe-term after Crapo Hill closes.

Chairperson Beauregard requested a MOTION to change the name of the “Land Purchase Reserve Fund” to the “Land Purchase and Development Reserve Fund.” MOTION made by Mr. Gagne, seconded by Mr. Patten. All voted in favor. Motion passed 4–0.

Mr. Gagne noted the Equipment Reserve balance and mentioned that Dartmouth recently appropriated around \$500,000 to purchase one new recycling truck. With all the heavy equipment the District utilizes, this could be used up very quickly. He suggested that additional funds be added to this reserve in the

future. Mr. Novelli agreed, noting that the District tries to include major equipment renovations or purchases in the operating budget. A \$400,000 expense to rebuild one machine was a recent example. The District's mechanic is not expecting any expenses of this magnitude in the next budget, and Mr. Novelli hopes to develop a long-term equipment plan to better anticipate these expenses. Attorney Thomas added that funds could be transferred from one of the other reserve accounts into the Equipment Reserve if something unexpected arises.

Chairperson Beauregard requested a MOTION to Authorize the Treasurer to certify the Fiscal Year 2025 Reconciliation and approve the transfer of \$1,070,227 from FY 2025 revenue into the Future Solid Waste Management Fund. MOTION made by Mr. Patten, seconded by Mr. Gagne. All voted in favor. Motion passed 4–0.

c. Staff Report

Chairperson Beauregard requested a MOTION to receive the staff report. MOTION made by Ms. Conzatti, seconded by Mr. Patten.

Mr. Novelli reviewed landfill gas volumes delivered to the power plant, which have continued to gradually increase. A lot of gas collection piping has been installed in recent months, which has facilitated this, and he credited the operations team for all their work on the gas wellfield. He highlighted that there were no odor complaints received since the last meeting. The colder months are often more prone to odor complaints, and this continues to be encouraging that the operation and gas systems are being managed effectively.

He mentioned a qualified applicant that he was interested in hiring for the available Mechanic/Landfill Gas Technician position turned down the position due to the pay range.

The District's Cell 7 project is scheduled to appear before the Dartmouth Conservation Commission on Tuesday, November 25. MassDEP recently requested some additional information and continues to review the District's application. He believes permitting timelines are on track, and expects that construction will occur in spring of 2027.

Mr. Novelli mentioned that there is legislation proposed to support Extended Producer Responsibility (EPR) for lithium-ion batteries that hopes to increase recycling infrastructure and divert these batteries from landfills or recycling facilities, where they pose potential safety hazards. He asked if the Committee had any opposition to him signing a letter of support for this legislation. Mr. Gagne was very supportive—he often sees batteries getting thrown into the waste bin and metal recycling bins at the Dartmouth Transfer station, especially from cordless tools. The Committee had no objection to him writing a letter on behalf of the District.

Mr. Novelli mentioned that one of the District's residential properties remains vacant currently, needing a new heating system and other renovations before potentially being rented out again. Mr. Gagne suggested he solicit 3 quotes for the heating system, expecting that it will cost under \$50,000.

Motion to accept and place the staff report on file made by Mr. Gagne, seconded by Mr. Patten. All voted in favor. Motion passed 4 – 0.

7. Executive Session

Chairperson Beauregard requested a MOTION that the Committee enter Executive Session pursuant to M.G.L. c. 30A, §21(a)(7) and M.G.L. c. 4, §7, cl. 26(d), to discuss interagency memoranda and policy positions being developed by the District, and to reconvene in open session. The minutes of the Executive Session will become public once the policy positions are fully developed. MOTION made by Mr. Gagne, seconded by Mr. Patten. All voted in favor. Motion passed 4–0.

The Committee entered into Executive Session at 8:45 a.m.

The Committee returned to Open Session at 9:33 a.m.

8. Items that could not be reasonably anticipated 48 hours in advance

Chairperson Beauregard mentioned that, at some point, the Committee should elect a Vice Chairperson. Attorney Thomas specified that it should be a New Bedford member, since Chairperson Beauregard is a Dartmouth representative, and that the Treasurer is not eligible.

9. Set Meeting Schedule

The next meeting is scheduled for December 17. The following meeting was scheduled for January 15, 2025.

10. Adjourn

Chairperson Beauregard requested a MOTION to adjourn. Motion made by Mr. Patten, seconded by Mr Gagne. All voted in favor. Motion passed 4- 0.

The meeting was adjourned at 9:35 a.m.

MEMOS

6A. Presentation of FY2025 Audit Results

Attachment: GNBRRMD Audited Financial Statements for the year ended June 30, 2025.

6B. FY2025 Reconciliation

Attachment: District Reserve Balances and Goals- November 2025

Attachment: Draft Reconciliation for FY2025

6C. Staff Report

Attachment: Income Statement- Budget and Actual as of 11-7-2025

Approved by vote of the District Committee on December 17, 2025.



Anthony Novelli, Executive Director