



**TOWN OF WEST NEWBURY
FY20 BUDGET
PROPOSED BY TOWN MANAGER, WITH FINCOMM RECOMMENDED
UPDATED MARCH 19, 2019**

Name	FY17 Actual	FY18 Actual	FY19 Budget	FY20 TM Proposed	FY20 FinCom Recommend	FY20 Change FinCom Recc.	
						\$	%
General Government				Mar 15 2019	Mar 19 2019		
MODERATOR	0	220	260	260	260	0	0.0%
SELECTMEN	73,373	78,418	15,000	20,600	20,600	5,600	37.3%
TOWN MANAGER	0	0	331,029	288,470	288,470	(42,559)	-12.9%
FINANCE DEPARTMENT	368,397	403,547	204,142	251,190	251,190	47,048	23.0%
FINANCE COMMITTEE	16,701	8,400	62,800	61,000	61,500	(1,300)	-2.1%
BOARD OF ASSESSORS	150,003	159,413	165,244	175,983	175,980	10,736	6.5%
SPECIAL COUNSEL	0	0	0	15,000	15,000	15,000	
TOWN CLERK/TOWN COUNSEL	115,857	118,358	126,899	127,110	127,110	211	0.2%
BOARD OF REGISTRARS/ELECTIONS	9,972	7,635	14,575	12,050	12,050	(2,525)	-17.3%
CONSERVATION COMMISSION	28,328	31,024	32,197	32,450	32,450	253	0.8%
PLANNING BOARD	45,535	49,938	52,818	63,613	63,613	10,795	20.4%
BOARD OF APPEALS	1,169	1,410	1,500	1,400	1,400	(100)	-6.7%
OPEN SPACE COMMITTEE	836	121	750	750	750	0	0.0%
CABLE ADVISORY COMMITTEE	0	0	0	0	0	0	
Public Safety							
POLICE DEPARTMENT	885,950	943,632	1,104,551	1,175,149	1,175,149	70,598	6.4%
FIRE DEPARTMENT	265,123	278,252	287,804	305,221	305,221	17,417	6.1%
AMBULANCE SERVICE	0	0	0	0	0	0	
INSPECTION DEPARTMENT	123,860	126,238	137,160	140,160	140,160	3,000	2.2%
EMERGENCY MANAGEMENT	9,850	11,011	11,166	11,324	11,324	158	1.4%
ANIMAL CONTROL OFFICER	20,000	21,500	23,460	24,050	24,050	590	2.5%
HARBORMASTER	0	0	6,000	2,000	2,000	(4,000)	-66.7%
PUBLIC SAFETY DISPATCH	247,752	249,405	308,508	317,605	317,605	9,097	2.9%
EDUCATION	7,537,407	7,777,197	8,074,422	8,246,189	8,246,189	171,767	2.1%
Department of Public Works							
DPW	1,200,766	1,206,266	1,109,847	1,151,826	1,151,826	41,979	3.8%
Human Services							
BOARD OF HEALTH	421,427	444,536	533,328	532,686	532,686	(642)	-0.1%
COUNCIL ON AGING	74,400	80,942	82,796	92,450	92,450	9,654	11.7%
COMMUNITY CENTER	0	6,000	6,000	0	0	(6,000)	-100%
VETERANS	25,560	25,449	35,238	33,557	33,557	(1,681)	-4.8%
LIBRARY	337,478	346,506	354,018	363,813	363,813	9,795	2.8%
RECREATION	13,231	12,942	22,794	20,500	18,400	(4,394)	-19.3%
CULTURAL COUNCIL	70	76	100	100	100	0	0.0%
HISTORICAL COMMISSION	0	302	500	500	500	0	0.0%
Debt Service							
DEBT SERVICE	737,350	511,000	369,000	372,814	372,814	3,814	1.0%
Benefits							
ESSEX COUNTY RETIREMENT FUND	533,246	555,396	641,424	660,171	660,171	18,747	2.9%
UNEMPLOYMENT COMPENSATION	0	0	1	1	1	0	0.0%
EMPLOYEES' HEALTH INSURANCE	297,635	378,958	422,570	465,397	465,397	42,827	10.1%
MEDICARE INSURANCE (FICA)	41,979	43,774	45,525	48,279	48,279	2,754	6.0%
INSURANCE AND BONDS	155,602	161,365	170,000	172,962	172,832	2,832	1.7%
TRANSFERS OUT - STABILIZATION	107,216	779,122	615,000	821,800	821,800	206,800	33.6%
EXPENSE BUDGET TOTAL	13,846,074	14,818,351	15,368,426	16,008,430	16,006,697	638,271	4.2%



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UPDATED MARCH 19, 2019**

Name	FY17 Actual	FY18 Actual	FY19 Budget	FY20 TM Estimated	FY20 Change	
					\$	%
Revenues						
Local Receipts:	1,255,806	1,305,148	1,120,432	1,331,400	210,968	18.8%

Projected New Revenues

	<u>FY20</u>
Projected <u>New</u> Non-Tax Revenues	210,968
Projected New Growth Revenues ¹	164,473
Total Projected New Revenues	375,441

Estimated Taxpayer Impact Summary

2% of FY19 expense budget:	\$ 307,369
+ Est. FY20 New Growth:	\$ 164,473
+ Est. FY20 Add'l Local Receipts (non property tax revenues):	\$ 210,968
Amount FY20 Expense Budget can increase w est. 2% taxpayer impact:	\$ 682,810

Proposed increase (TM budget): 638,271

Proposed over/under: \$ (44,539)

¹ New Growth revenue projection based on avg. FY15-FY19.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
GENERAL GOVERNMENT											
Moderator's Salary	-	200	200	200	100.0%	200	200		200	0	0.0%
Moderator's Expenses	-	20	60		0.0%	60	60		60	0	0.0%
114 Total Moderator		220	260	200	76.9%	260	260		260	0	0.0%

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1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Selectmen's Appointed Salary & Wages	66,414	68,328				73,340	-	-	-	0	
Professional and Technical Services	565	4,450	10,000		0.0%	5,000	5,000	10,000	10,000	0	0.0%
Selectmen's Meeting Minutes						1,500	3,600	3,600	3,600	3,600	
Selectmen's Operating Expenses	6,394	5,640	5,000	3,765	75.3%	7,000	7,000	7,000	7,000	2,000	40.0%
122 Total Selectmen	73,373	78,418	15,000	3,765	25.1%	86,840	15,600	20,600	20,600	5,600	37.3%

Notes

In FY19, BoS personnel included in TM budget.

In FY20, related personnel costs remain in TM proposed budget (consistent with FY19 budgeting).

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Town Manager Salary			145,000	85,885	59.2%	147,900	147,900		147,900	2,900	2.0%
Salary & Wages			110,168	65,217	59.2%	-	77,870		77,870	(32,298)	-29.3%
Technology Expenses			35,744	29,219	81.7%	45,000	39,000		39,000	3,256	9.1%
Communications (telephone)							8,000		8,000	8,000	
Town Manager Expenses			36,517	19,012	52.1%	10,000	8,500		8,500	(28,017)	-76.7%
Dues, Subscriptions, & Continuing Ed							3,600		3,600	3,600	
Vehicle Allowance			3,600	1,800	50.0%	3,600	3,600		3,600	0	0.0%
123 Total Town Manager			331,029	201,134	60.8%	206,500	288,470		288,470	(42,559)	-12.9%

Notes

TM salary and vehicle allowance contractual.

In FY20, BoS personnel costs remain in TM proposed budget (consistent with FY19 budgeting).

Several FY19 TM expenses transferred to Finance Dept budget.

Proposed amount is new, for proposed TM newsletters 2x/yr.

Telephone budget covers all Town Office phones.

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	Expended	Expended		\$	%					\$	%
					<u>62.1%</u>		<u>2/19/2019</u>	<u>3/15/2019</u>			
Finance Dept Salaries & Wages	263,854	298,257	153,242	91,006	59.4%	193,569	183,390		183,390	30,148	19.7%
Annual Audit	18,500	18,500	18,500	18,500	100.0%	18,500	20,500		20,500	2,000	10.8%
Other Professional Services						16,500	16,500		16,500	16,500	
Tax Title and Foreclosure	536	525	1,000	225	22.5%	1,000	1,000		1,000	0	0.0%
Technology Expenses	35,744	29,567				45,000	-		-	0	
Communication Expense	6,799	6,502				8,000	-		-	0	
Postage Expense	12,343	13,517				15,000	15,000		15,000	15,000	
Dues, Subscriptions, & Continuing Ed						8,000	3,600		3,600	3,600	
Travel		552				2,200	2,200		2,200	2,200	
Finance Dept Expenses	30,621	36,126	31,400	19,913	63.4%	9,000	9,000		9,000	(22,400)	-71.3%
145 Total Finance	368,397	403,547	204,142	129,644	63.5%	316,769	251,190		251,190	47,048	23.0%

Notes

Personnel budget increase driven by transfer of one employee's costs from TM budget to Finance Dept budget.

Expense budget increase driven by addition of expenses included in FY19 TM budget.

Tech expenses incl. IT consultant, Vadar, Civics Plus, Carbonite, Microsoft, Verizon, Dell.

Other prof. svcs. Incl. OPEB valuation, Hilltop Securities, Harper's, Banker's Bank.

Combined BOS, TM, Finance Depts:	441,770	481,965	550,171	334,543	60.8%	610,109	555,260	560,260	560,260	10,089	1.83%
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				\$	%					\$	%
					<u>62.1%</u>		2/19/2019	3/15/2019			
Finance Committee Salaries	1,546	1,800	1,800		0.0%	1,800	-		-	(1,800)	-100.0%
Finance Committee Expenses	155	600	1,000	403	40.3%	1,000	1,000		1,500	500	50.0%
Reserve Fund	15,000	6,000	60,000		0.0%	60,000	60,000		60,000	0	0.0%
131 Total Finance Committee	16,701	8,400	62,800	403	0.6%	62,800	61,000		61,500	(1,300)	-2.1%

Notes

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				\$	%					\$	%
					62.1%						
Board of Assessors Salaries			-			3	3		-	0	
Board and Clerk mileage reimb.							1,500		1,500	1,500	
Assessors Appt'd Pers Salaries	115,171	118,446	121,844	72,339	59.4%	119,455	125,180		125,180	3,336	2.7%
Assessors Contracted Services							38,450		38,450	38,450	
Assessors Expenses	34,038	37,553	41,900	36,542	87.2%	50,803	8,450		8,450	(33,450)	-79.8%
Assessor Vehicle Allowance	794	761	1,500	90	6.0%	2,400	-		-	(1,500)	-100.0%
Assessor Mileage Reimb and Cellphone stipend							2,400		2,400	2,400	
141 Total Assessors	150,003	159,413	165,244	108,971	65.9%	172,661	175,983		175,980	10,736	6.5%

Notes

Expense budget increase driven by contractual increase with Patriot Properties. Executed in 2017, contract was level for FY18 and FY19 but increases by \$6,750 for FY20.

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Purchase of Services	-	-	-	-		15,000	12,000	15,000	15,000	15,000	
151 Total Special Counsel	-	-	-	-		15,000	12,000	15,000	15,000	15,000	

Notes

Town under contract for outside counsel for employment law, labor counsel, specialized services, etc.

Funding for outside counsel recommended by Town Manager and Auditor and authorized by Board of Selectmen.

Proposed cost includes \$3k in legal services available to in-house Town Counsel, and previously included in Town Clerk/Counsel budget.

Proposed budget level provides for, on average, one hour of outside counsel per week in FY20.

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Town Clerk Salary & Wages	104,920	106,914	111,924	65,451	58.5%	111,924	115,010		115,010	3,086	2.8%
Operation of Fax/Photo Machine	5,380	4,992	5,500	2,922	53.1%	5,650	5,650		5,650	150	2.7%
Town Clerk's Expenses	5,556	6,452	9,475	1,425	15.0%	9,475	6,450		6,450	(3,025)	-31.9%
161 Total Town Clerk	115,857	118,358	126,899	69,798	55.0%	127,049	127,110		127,110	211	0.2%
Town Clerk Compensation	150	150	150	75	50.0%	150	150		150	0	0.0%
Bd of Registrars Salary & Wages	4,716	2,023	5,400	3,593	66.5%	4,400	4,400		4,400	(1,000)	-18.5%
Bd of Registrars Expenses	5,107	5,463	9,025	4,994	55.3%	7,500	7,500		7,500	(1,525)	-16.9%
162 Total Registrars	9,972	7,635	14,575	8,661	59.4%	12,050	12,050		12,050	(2,525)	-17.3%

Notes

Proposed Town Clerk/Counsel expense budget reduced by \$3k due to proposal to obtain special counsel.

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				\$	%					\$	%
					<u>62.1%</u>		<u>2/19/2019</u>	<u>3/15/2019</u>			
Conservation Com Salary & Wages	25,418	28,026	29,187	17,125	58.7%	29,187	29,440		29,440	253	0.9%
Con Com Vehicle Allowance	600	600	600	300	50.0%	600	600		600	0	0.0%
Conservation Com Expenses	2,311	2,398	2,410	1,238	51.4%	2,410	2,410		2,410	0	0.0%
171 Total Conservation	28,328	31,024	32,197	18,662	58.0%	32,197	32,450		32,450	253	0.8%

Notes

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Planning Bd Salary & Wages	39,917	46,197	47,634	26,869	56.4%	57,990	55,390		55,390	7,756	16.3%
Planning Bd Expenses	4,111	2,197	3,600	1,501	41.7%	3,600	6,600		6,600	3,000	83.3%
MVPC Assessment	1,507	1,545	1,584	1,583	100.0%	1,623	1,623		1,623	39	2.5%
175 Total Planning	45,535	49,938	52,818	29,953	56.7%	63,213	63,613		63,613	10,795	20.4%

Notes

Includes proposed 6 hrs/wk admin asst; and increase in costs for contracted minutes taker based on actual costs.

DH proposed budget included cost for meeting minutes in wages; Town Manager budget transfers this cost (\$3,000) to expenses.

Minutes prepared by outside contractor; not considered wages.

Proposal also includes proposed pay increase to Town Planner based on review of industry standard and comp communities.

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				\$	%					\$	%
					62.1%						
ZBA Salary & Wages	1,000	1,000	1,000	500	50.0%	1,000	1,000		1,000	0	0.0%
ZBA Expenses	169	410	500		0.0%	500	400		400	(100)	-20.0%
176 Total Board of Appeals	1,169	1,410	1,500	500	33.3%	1,500	1,400		1,400	(100)	-6.7%
Open Space Expenses	836	121	750		0.0%	750	750		750	0	0.0%
179 Total Open Space	836	121	750		0.0%	750	750		750	0	0.0%
							-		-	0	
199 Total Cable Advisory	-					-	-		-	0	
TOTAL GENERAL GOVERNMENT:	810,173	858,484	1,007,214	571,691	56.8%	1,097,589	1,041,876	1,049,876	1,050,373	43,159	4.3%

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1000 - Account	FY17	FY18	FY19	YTD		FY20	2019 - 2020	2019 - 2020	2019 - 2020	Proposed Change	
	Expended	Expended	Final Budget	\$	%	DH/BCC	Town Manager	Town Manager	FinCom Rec.	\$	%
					62.1%		2/19/2019	3/15/2019			
PUBLIC SAFETY											
School Resource Officer		20,807	35,334	34,338	97.2%	65,537	65,537		65,537	30,203	85.5%
Police Salaries & Wages	734,385	782,659	872,371	495,335	56.8%	891,049	902,049		902,049	29,678	3.4%
Police OT Wages	58,217	46,869	55,487	28,879	52.0%	58,334	58,334		58,334	2,847	5.1%
Police Expenses	93,348	93,297	109,359	58,673	53.7%	104,229	104,229		104,229	(5,130)	-4.7%
Police Cruiser			32,000	33,237	103.9%	50,000	45,000		45,000	13,000	40.6%
210 Total Police	885,950	943,632	1,104,551	650,462	58.9%	1,169,149	1,175,149		1,175,149	70,598	6.4%

Notes

SRO cost increase results from Auditor recommendation to include full cost, and to budget \$26k in offsetting revenue budgeted from PRSD.

Increase in proposed police cruiser cost based on drawdown of non-expense revenues; and increased vehicle fit-up costs (incl. radar, laptop).

Town Manager proposed cruiser budget reduced from Police Chief proposed; if insufficient, there is a remaining balance of \$4,953 in Police Cruiser Fees Revolving Fund.

Budgeted extra funds for Police Chief hire.

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	Expended	Expended	Final Budget	\$	%	DH/BCC	Town Manager	Town Manager	FinCom Rec.	\$	%
					<u>62.1%</u>		2/19/2019	3/15/2019			
Fire Alarm Wages	86,024	85,727	83,948	35,599	42.4%	89,000	89,000		89,000	5,052	6.0%
Fire Training/Drills	20,194	25,337	26,284	9,318	35.5%	26,284	26,284		26,284	0	0.0%
Fire Dept Other Wages	28,646	29,651	23,086	16,855	73.0%	25,000	25,000		25,000	1,914	8.3%
Fire Administration Wages	14,595	17,771	25,730	8,809	34.2%	25,730	25,730		25,730	0	0.0%
Fire Dept. Medical Exam	1,401	1,052	3,000	1,955	65.2%	5,000	5,000		5,000	2,000	66.7%
Hydrant/Fire Protection (to Water Dept)	67,008	68,720	72,156	72,156	100.0%	75,000	77,207		77,207	5,051	7.0%
Fire Alarm Communications	7,852	13,237	11,000	1,192	10.8%	11,000	11,000		11,000	0	0.0%
Fire Expenses	39,404	36,758	42,600	29,414	69.0%	46,000	46,000		46,000	3,400	8.0%
220 Total Fire	265,123	278,252	287,804	175,299	60.9%	303,014	305,221		305,221	17,417	6.1%
Purchase of Services						-			-		
231 Total Ambulance	-	-	-	-	-	-	-		-	0	

Notes

Increase in Hydrant/Fire Protection costs based on recommended costs in 2017 Water rate study.

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				\$	%					\$	%
					62.1%						
Inspectors Salaries & Wages	108,338	115,782	122,690	69,579	56.7%	128,318	128,640	125,910	125,910	3,220	2.6%
Inspectors Expenses	10,956	5,475	9,490	4,521	47.6%	9,270	9,270	9,270	9,270	(220)	-2.3%
Inspectors' Vehicle Allowances	4,565	4,980	4,980	2,490	50.0%	4,980	4,980	4,980	4,980	0	0.0%
240 Total Inspectors	123,860	126,238	137,160	76,590	55.8%	142,568	142,890	140,160	140,160	3,000	2.2%

Notes

Dept. Head proposed wage increase based on review of comp. communities.

Initial Manager proposal included vehicle allowance in separate line and in salaries and wages.

Updated Manager proposal currently under review with Dept Head and with BoS.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Emergency Mgmt Salary & Wages	7,381	7,746	7,901	7,706	97.5%	7,746	8,059		8,059	158	2.0%
Emergency Mgmt Expenses	2,469	3,265	3,265		0.0%	3,265	3,265		3,265	0	0.0%
291 Total Emergency Management	9,850	11,011	11,166	7,706	69.0%	11,011	11,324		11,324	158	1.4%

Notes

Does not include total personnel costs. Some personnel costs are paid from grant funds.

However Finance personnel advise this is ok to budget with net costs based on how wages are actually paid.

TOWN OF WEST NEWBURY
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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Animal Control Expenses	20,000	21,500	23,460	10,750	45.8%	27,175	24,050		24,050	590	2.5%
292 Total Animal Control	20,000	21,500	23,460	10,750	45.8%	27,175	24,050		24,050	590	2.5%

Notes

Dept Head number reflects initial proposal from Newburyport.

Latest number proposed by N'port is \$25,893 (10.4% increase) with WN providing replacement vehicle for FY20. (Existing WN vehicle due for replacement).

Town Manager has counterproposed.

Contract negotiations with Newburyport underway.

Researching est. costs to retrofit outgoing police vehicle for ACO use.

Working to propose recommendation for March 19 FinCom mtg.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Harbormaster Salary & Wages			3,000		0.0%	-	2,000		2,000	(1,000)	-33.3%
Harbormaster Exp			3,000		0.0%	-			-	(3,000)	-100.0%
295 Total Harbormaster	-		6,000		0.0%	-	2,000		2,000	(4,000)	-66.7%

Notes

Harbor Committee did not propose expense budget.

Can cover current FY20 expenses (pump-out grant, MOA with Salisbury Harbormaster) from GL accounts (Mooring Fund, and Waterways Fund); balance of approx. \$22,800.

TM budget proposed add'l \$2k to support expanding work scope with Salisbury Harbormaster to include enforcement activity on summer weekends.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

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1000 - Account	FY17	FY18	FY19	YTD		FY20	2019 - 2020	2019 - 2020	2019 - 2020	Proposed Change	
	Expended	Expended	Final Budget	\$	%	DH/BCC	Town Manager	Town Manager	FinCom Rec.	\$	%
					<u>62.1%</u>		2/19/2019	3/15/2019			
Municipal Dispatch Salaries & Wages	202,569	211,414	256,618	123,071	48.0%	267,006	267,006		267,006	10,388	4.0%
Municipal Dispatch OT Wages	23,868	18,411	25,520	13,284	52.1%	24,229	24,229		24,229	(1,291)	-5.1%
Municipal Dispatch Expenses	21,315	19,580	26,370	17,109	64.9%	26,370	26,370		26,370	0	0.0%
299 Total Municipal Dispatch	247,752	249,405	308,508	153,465	49.7%	317,605	317,605		317,605	9,097	2.9%

Notes

FY19 budgeted expenses did not include cost increases resulting from recent agreement to new FY19-21 Dispatch union contract.

Proposed FY20 expenses include both FY19 actual increases, and FY20 increases, due to contract terms.

TOTAL PUBLIC SAFETY:	1,552,535	1,630,037	1,878,649	1,074,271	57.2%	1,970,522	1,978,239	1,975,509	1,975,509	96,860	5.2%
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TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
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1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
				62.1%			2/19/2019	3/15/2019			
EDUCATION											
Pentucket Regional Sch Assessment	6,607,435	6,794,510	7,176,348	4,784,232	66.7%	7,391,638	7,452,394	7,372,813	7,372,813	196,465	2.7%
Pentucket Capital Assessment	55,585	57,860	64,162	39,009	60.8%	64,162	58,149	58,227	58,227	(5,935)	-9.3%
Pentucket Assessment Page Phase II	531,729	526,060	511,988	345,091	67.4%	511,988	509,538	509,538	509,538	(2,450)	-0.5%
304 Total Pentucket	7,194,749	7,378,430	7,752,498	5,168,332	66.7%	7,967,788	8,020,081	7,940,578	7,940,578	188,080	2.4%
Whittier Minimum Contribution	298,031	305,615	232,543	197,664	85.0%	232,543	232,543	225,975	225,975	(6,568)	-2.8%
Whittier Other Assessments	31,377	60,891	49,486	47,141	95.3%	49,486	49,486	40,443	40,443	(9,043)	-18.3%
Whittier Debt/Capital Assess	13,250	15,056	20,320	12,191	60.0%	20,320	20,320	21,993	21,993	1,673	8.2%
305 Total Whittier	342,658	381,562	302,349	256,996	85.0%	302,349	302,349	288,411	288,411	(13,938)	-4.6%
ESSEX NORTH SHORE AGRICULTURAL	-	17,205	19,575		0.0%	19,575	19,575	17,200	17,200	(2,375)	-12.1%
310 Total ESSEX NORTH SHORE AGRICULTURAL	-	17,205	19,575		0.0%	19,575	19,575	17,200	17,200	(2,375)	-12.1%
TOTAL EDUCATION:	7,537,407	7,777,197	8,074,422	5,425,328	67.2%	8,289,712	8,342,005	8,246,189	8,246,189	171,767	2.1%

Notes

Pentucket initial DH request amount based on initial proposed PRSD budget.

PRSD budget as approved by PRSD School Committee on March 5.

Whittier budget as approved by Whittier School Committee March 13.

West Newbury enrollment at Whittier is down one student from the current year.

Essex North Shore Ag. costs depend on actual enrollment.

Per 3/14 conversation w Business Manager, based on number of applications and total anticipated acceptance (400 accepted of 1,400 applicants), recommended budgeting for one student.

Budget based on per pupil cost plus avg. per student transport costs.

TOWN OF WEST NEWBURY
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1000 - Account	FY17	FY18	FY19	YTD		FY20	2019 - 2020	2019 - 2020	2019 - 2020	Proposed Change	
	Expended	Expended	Final Budget	\$	%	DH/BCC	Town Manager	Town Manager	FinCom Rec.	\$	%
				62.1%			2/19/2019	3/15/2019			
DEPARTMENT OF PUBLIC WORKS											
DPW Salaries & Wages	412,750	427,280	434,243	266,479	61.4%	434,243	457,890	457,890	457,890	23,647	5.4%
DPW Overtime Wages	6,418	6,082	10,404	2,500	24.0%	10,404	10,404	10,404	10,404	0	0.0%
Snow & Ice Removal	298,822	234,083	150,000	85,818	57.2%	150,000	150,000	150,000	150,000	0	0.0%
Town Bldgs Operating Expenses	155,499	196,390	96,400	80,839	83.9%	96,400	96,400	96,400	96,400	0	0.0%
Town Bldgs Improvements	47,185	51,000	51,000	44,552	87.4%	51,000	51,000	51,000	51,000	0	0.0%
Street/Paving Repairs	70,000	70,000	70,000	-	0.0%	70,000	70,000	70,000	70,000	0	0.0%
Highway, Sidewalk & Trees	134,733	140,000	140,000	36,347	26.0%	150,000	150,000	150,000	150,000	10,000	7.1%
DPW Vehicle Allowance	6,000	6,000	6,000	2,225	37.1%	6,000	6,000	6,000	6,000	0	0.0%
DPW Expenses	4,164	4,615	4,800	3,773	78.6%	9,132	9,132	9,132	9,132	4,332	90.3%
Parks Expense	14,708	14,042	15,000	-	0.0%	15,000	15,000	15,000	15,000	0	0.0%
Public Street Lights	3,840	5,667	13,000	3,724	28.6%	13,000	7,000	7,000	7,000	(6,000)	-46.2%
Electricity			70,000	32,311	46.2%	70,000	70,000	70,000	70,000	0	0.0%
Road Machinery Operating Expen	46,647	51,107	49,000	36,351	74.2%	49,000	49,000	49,000	49,000	0	0.0%
Engineering consultants						20,000	-	-	-	0	
Stormwater management						10,000	10,000	10,000	10,000	10,000	
420 Total Department of Public Works	1,200,766	1,206,266	1,109,847	594,919	53.6%	1,154,179	1,151,826	1,151,826	1,151,826	41,979	3.8%
TOTAL PUBLIC WORKS:	1,200,766	1,206,266	1,109,847	594,919	53.6%	1,154,179	1,151,826	1,151,826	1,151,826	41,979	3.8%

Notes

Dept. Head proposed DPW budget for FY20 did not include cost increases likely to result from ongoing negotiations of new Highway Union Contract.

TM budget recommends a placeholder amount be carried in proposed budget to pay potential future contractual increases (2.5% added to salaries & wages).

Increased Highway, Sidewalk and Tree budget due to DEP mandated testing and disposal of materials from catch basin cleaning and increased tree vendor costs.

In the past, materials from catch basin cleanings were added to pile behind recycling center; per DEP requirements materials must be tested and disposed of.

Former tree contractor no longer operating; now cost is 3x higher. Used to cost \$1,500/day; current rates more like \$4,000/day.

Increased Expense Line 5400 due to MCPPO training, OSHA training and materials, other training; phone expenses.

Public Street Lights: TM recommends reduced budgeting based on prior years' expenditures.

New expense categories result from new unfunded mandates from DEP and EPA for dam study (due 12/31/19) and MS4 (stormwater) General Permit requirements.

EPA dam study a one-time expense so proposed as a Warrant Article.

The MS4 costs will be recurring expenses so are included in operating budget rather than as a warrant article.

MS4 regulatory compliance; report prep; stormwater outfall testing; mapping etc.

Snow & Ice proposed at same budget level as FY19.

Snow & Ice Avg. Expenditures FY08-FY18 \$221,531

TOWN OF WEST NEWBURY
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	Expended	Expended		\$	%		Town Manager	Town Manager	FinCom Rec.	\$	%
				62.1%			2/19/2019	3/15/2019			
HUMAN SERVICES											
Board of Health Salary & Wages	113,704	115,057	118,393	69,797	59.0%	119,300	122,620	122,620	122,620	4,227	3.6%
Public Health Nurse	3,631	3,840	3,840	2,240	58.3%	3,840	3,840	3,840	3,840	0	0.0%
Waste Collection	291,652	305,770	316,680	158,909	50.2%	325,080	214,680	214,680	214,680	(102,000)	-32.2%
Waste Disposal							110,400	110,400	110,400	110,400	
Recycling			50,000	21,863	43.7%	50,000	50,000	50,000	50,000	0	0.0%
Hazardous Waste Expense	1,048	2,157	2,000	228	11.4%	2,000	2,000	2,000	2,000	0	0.0%
Bd of Health Expenses	11,392	17,712	12,415	6,423	51.7%		4,500			(12,415)	-100.0%
Advertising						1,000	1,000	1,000	1,000		
Equipment/Repairs						600	600	600	600		
Supplies						1,400	1,400	1,400	1,400		
Membership/Dues						400	400	400	400		
Mileage						200	200	200	200		
Misc.						200	200	200	200		
Professional Services						300	300	300	300		
Training/Education						400	400	400	400		
Cell phone						500	-	-	-		
Vehicle fuel/maintenance/repairs						2,000	2,000	2,000	2,000		
Steele landfill monitoring			30,000	12,023	40.1%	21,746	22,646	22,646	22,646	(7,354)	-24.5%
510 Total Board of Health	421,427	444,536	533,328	271,482	50.9%	528,966	537,186	532,686	532,686	(642)	-0.1%

Notes

FY19 Final Budget reflects two budget amendments approved Oct. 2018: \$50,000 for recycling costs; and \$30,000 for landfill monitoring and DEP compliance.

Increase in proposed expense budget driven by increased recycling costs resulting from changes in market conditions.

Increased landfill monitoring costs resulting from newly approved DEP landfill post-closure monitoring plan. May increase further per Health Agent correspondence 2/19/19.

Groundwater monitoring conducted on 2/27/19 showed elevated levels of methane, which Health reported to DEP on 3/1/19. This may result in additional requirements for monitoring.

Proposed landfill monitoring budget based on DEP approved monitoring plan, so any increased requirements would require additional expense budget, or reserve fund transfer.

Includes increase in Recycling Coordinator hours from 4 hrs/wk to 5 hrs/wk.

Initial Town Manager budget broke out more detail in expense budget (i.e. what makes up the \$4,500) but double-counted the \$4,500. The revised budget corrects this error.

The Health Agent's cellphone is paid by a regional coalition. Board proposed budget with cellphone stipend in case that is cut from regional coalition budget. Not included in Manager proposed budget.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

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				\$	%					\$	%
					62.1%						
Council on Aging Salary & Wages	57,466	63,273	64,296	36,800	57.2%	75,049	72,950		72,950	8,654	13.5%
Council on Aging Expenses	16,934	17,669	18,500	10,640	57.5%	19,500	19,500		19,500	1,000	5.4%
541 Total Council on Aging	74,400	80,942	82,796	47,440	57.3%	94,549	92,450		92,450	9,654	11.7%

Notes

Personnel cost increase driven by proposed reclassification of position to better align with comparable WN staff positions and based on review of comparable staffing and wage structures in similar communities.

Expense increase driven by additional cost to print and mail ~750 newsletters/month.

In FY19 the printing costs were paid by Friends of the COA but this financial support ended during FY19.

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Community Center Salaries & Wages	-		3,600	80	2.2%	-	-	-	-	(3,600)	-100.0%
Community Center Expenses	-	365	2,400	340	14.2%	-	-	-	-	(2,400)	-100.0%
542 Total COMMUNITY CENTER COMMITTEE	-	6,000	6,000	420	7.0%	-	-	-	-	(6,000)	-100.0%

Notes

Prior year salaries/wages budget was for minutes taker.

No expense budget proposed for FY20. Committee members recently resigned. BoS and COA review underway.

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Rental C.L. Carr Post		-	1		0.0%	1	-		-	(1)	-100.0%
Soldiers Grave Expense	1,890	2,600	2,600	1,335	51.3%	2,600	2,600		2,600	0	0.0%
MEMORIAL DAY EXPENSE	158	600	5,000		0.0%	600	600		600	(4,400)	-88.0%
Other Assessments-Min Cntr.	15,092	16,929					-		-	0	
Northern Essex Veterans Servic	8,421	5,320	27,637	21,902	79.2%	30,357	30,357		30,357	2,720	9.8%
543 Total Veterans	25,560	25,449	35,238	23,237	65.9%	33,558	33,557		33,557	(1,681)	-4.8%

Notes

Memorial Day parade expenses proposed higher for FY19 due to Bicentennial year; proposed reduced expenses in FY20.

Veterans' Services budget preliminary pending receipt of final proposed budget from Eastern Essex District Dept of Veterans' Services. Amount based on verbal estimate of FY20 increase.

The veterans' expense line also varies depending on how many people claim benefits in FY20, so the FY19 was carried forward for that portion of the expense line.

TOTAL HUMAN SERVICES:	521,386	556,926	657,362	342,578	52.1%	657,073	663,193	658,693	658,693	1,331	0.2%
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TOWN OF WEST NEWBURY
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1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
CULTURE & RECREATION											
Library Salaries & Wages	243,193	248,016	255,518	147,595	57.8%	257,751	261,267	263,813	263,813	8,295	3.2%
Library Expense	32,288	32,491	32,500	28,839	88.7%	33,000	33,000	33,000	33,000	500	1.5%
Library Books and Periodicals	61,997	65,999	66,000	41,769	63.3%	67,000	67,000	67,000	67,000	1,000	1.5%
610 Total Library	337,478	346,506	354,018	218,204	61.6%	357,751	361,267	363,813	363,813	9,795	2.8%

Notes

Budget takes into account anticipated hire of new Director (current Director retiring 6/30/19).

Original proposed Town Manager budget did not include three merit/longevity increases that were included in the budget proposed by the Library Board:

Proposed \$1.00/hr increase for staff librarian (27 hrs/wk) from \$17.25 to \$18.25.

Proposed \$1.70/hr increase for library assistants (2 positions, 10 hrs/wk) from \$14.08 to \$15.78.

These increases were left out of budget due to Town Manager error; intent was to include these wage changes as proposed by Library Board.

With these proposed changes, revised Town Manager proposed budget shows increase of \$9,795 (2.8%) - was shown previously as \$7,249 (2.0%).

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Recreation Salaries & Wages	1,281					1,800	1,800		1,800	1,800	
Recreation Expenses	7,200	7,344	7,344	5,084	69.2%	5,500	5,500		5,500	(1,844)	-25.1%
Action Cove Expenses	-		5,000		0.0%	5,000	3,000		3,000	(2,000)	-40.0%
Recreation fee waiver offset	-	-				2,350	-		-	0	
630 Total Recreation	8,481	7,344	12,344	5,084	41.2%	14,650	10,300		10,300	(2,044)	-16.6%

Notes

TM proposed reduced budget for Action Cove based on costs of prior year mulching (\$1,675 and \$2,818).

Park & Rec Commission recently began waiving certain fees for use of Pipestave fields.

Commission has proposed that these revenues formerly derived from fees be incorporated into expense budget or added to Rec Revolving Fund.

Two existing gift accounts have balances that could be sought if there is an actual shortfall in FY20:

<u>Account</u>	<u>Balance</u>	<u>As of</u>
Action Cove gift account	5,083	2/19/2019
Mosley Foundation	44,825	2/19/2019
	<u>49,908</u>	

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Mill Pond Operating Expenses	-	549	4,450		0.0%	4,450	4,200		2,100	(2,350)	-52.8%
631 Total Mill Pond	-	549	4,450		0.0%	4,450	4,200		2,100	(2,350)	-52.8%

Notes

Low historical spending levels.

Maintained substantially level budget because add'l water quality testing costs may result from ongoing review of potential amendments to Mill Pond Management Plan.

Potential to reduce this expense line if necessary services are procured to complete in remainder of FY19.

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
Bandstand Expense	4,750	5,049	6,000	4,298	71.6%	6,000	6,000		6,000	0	0.0%
635 Total Bandstand	4,750	5,049	6,000	4,298	71.6%	6,000	6,000		6,000	0	0.0%
Historical Commission Expenses		302	500		0.0%	500	500		500	0	0.0%
691 Total Historical Commission		302	500		0.0%	500	500		500	0	0.0%
Cultural Council Expense	70	76	100	82	82.0%	100	100		100	0	0.0%
695 Total Cultural Council	70	76	100	82	82.0%	100	100		100	0	0.0%
TOTAL CULTURE & RECREATION:	350,779	359,525	376,912	227,668	60.4%	382,951	381,867		382,813	5,901	1.6%

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				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
DEBT SERVICE											
Debt Service (Principal)	682,950	470,000	340,000	440,000	129.4%	350,614	350,614		350,614	10,614	3.1%
Debt Service (Interest)	54,400	41,000	29,000	18,150	62.6%	22,200	22,200		22,200	(6,800)	-23.4%
710 Total Debt Service	737,350	511,000	369,000	458,150	124.2%	372,814	372,814		372,814	3,814	1.0%
TOTAL DEBT SERVICE:											
	737,350	511,000	369,000	458,150	124.2%	372,814	372,814		372,814	3,814	1.0%

Notes

FY20 principal includes \$140k for Land Acq. Cherry Hill, \$170k for Public Safety Complex, \$30k for Land Acq.

Also includes add'l \$10,614 to pay final remaining balance for Dunn property.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
BENEFITS											
Essex Regional Retirement Assess	533,246	555,396	641,424	641,424		666,959	666,959	660,171	660,171	18,747	2.9%
911 Total Essex Regional Retirement Asse	533,246	555,396	641,424	641,424	100.0%	666,959	666,959	660,171	660,171	18,747	2.9%
Unemployment Insurance	-	-	1			1	1	1	1	0	0.0%
913 Total Unemployment Insurance	-	-	1		0.0%	1	1	1	1	0	0.0%
Group Insurance	297,635	378,958	422,570	262,670		439,473	469,397	465,397	465,397	42,827	10.1%
914 Total Group Insurance	297,635	378,958	422,570	262,670	62.2%	439,473	469,397	465,397	465,397	42,827	10.1%
FICA Insurance	41,979	43,774	45,525	27,880		50,000	48,279	48,279	48,279	2,754	6.0%
916 Total FICA Insurance	41,979	43,774	45,525	27,880	61.2%	50,000	48,279	48,279	48,279	2,754	6.0%
Other Post Ret Benefits	-	-				1	1	1	1	1	
919 Total OPEB - GF	-	-				1	1	1	1	1	
Insurance and Bonds	155,602	161,365	170,000	159,041	93.6%	174,250	172,832	172,962	172,832	2,832	1.7%
945 Total Insurance and Bonds	155,602	161,365	170,000	159,041	93.6%	174,250	172,832	172,962	172,832	2,832	1.7%
TOTAL BENEFITS:	1,028,462	1,139,493	1,279,520	1,091,015	85.3%	1,330,684	1,357,469	1,346,811	1,346,681	67,161	5.2%

Notes

Retirement number provided by Essex Regional Retirement System. Net of amount to be paid from Water Fund. Number updated based on new info received 2/28/19.

Unemployment insurance has not been budgeted in recent years.

If the Town were to be responsible to pay unemployment benefits, a reserve fund transfer would be sought.

Initial health insurance costs for non-union personnel based on advice from MIIA to carry 3.6% increase. Number updated to reflect actual 1.95% increase based on new info received 2/28/19.

Budget includes amounts for all potential new hires at family plan rates. This is a conservative projection.

Increased Prop/Caus. insurance costs based on fixed 2.5% rate plus add'l \$1,682 added during FY19 due to increase in est. replacement costs for Town buildings.

Increase in Prop/Caus. insurance costs somewhat offset by reduction in insurance costs for Pipestave Apts (\$3,100) based on anticipated transfer to Housing Authority before 6/30/19.

Prop/Caus. Insurance also adjusted based on increase in premium to insure Carr Post.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

1000 - Account	FY17 Expended	FY18 Expended	FY19 Final Budget	YTD		FY20 DH/BCC	2019 - 2020 Town Manager	2019 - 2020 Town Manager	2019 - 2020 FinCom Rec.	Proposed Change	
				\$	%					\$	%
					62.1%		2/19/2019	3/15/2019			
TRANSFERS OUT - STABILIZATIONS											
Transfers Out			300,000	300,000	100.0%	500,000	439,000	500,000	500,000	200,000	66.7%
TRANSFERS OUT-SCHOOL STABILIZA	107,216	779,122	315,000	315,000	100.0%	321,800	321,800	321,800	321,800	6,800	2.2%
992 Total Transfers Out	107,216	779,122	615,000	615,000	100.0%	821,800	760,800	821,800	821,800	206,800	33.6%

Notes

Transfers to Stabilization for capital planning.
Spring 2018 CIC report recommended transfer of \$500,000 in FY20. TM reduced in order to make overall bottom-line budget.
Capital planning process underway, and this number may be proposed to change.
School Stabilization amount based on warrant article proposed by Board of Selectmen.
Note: Amount wasn't shown in FY19 budget but was funded by Raise & Appropriate.

1000 Total General Fund	13,846,074	14,818,351	15,368,426	10,400,620	16,077,823	16,050,588	16,008,430	16,006,697	638,271	4.2%
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Notes

FY19 Expense Budget approved at April 2018 Annual Town Meeting: \$14,973,426
FY19 Budget amendments funded from Raise and Appropriate:
\$315,000 to School Stabilization Fund;
\$50,000 to Board of Health for increased recycling costs;
\$30,000 to Board of Health for landfill monitoring and DEP compliance.
FY19 Amended Expense Budget: \$15,368,426

FY19 Free Cash allocations include:
\$50,000 transfer to pension stabilization (Art. 6, ATM 2018);
\$140,000 authorization for Bicentennial Committee (Art. 10, ATM 2018);

Town Manager Notes

Account numbers provided in the first two columns (both "per section" and per line item) are based on current FY19 account structure. FY20 account numbers will change with the implementation of a new Chart of Accounts to take effect July 1, 2020. However, the basic account structure and categories (i.e. salaries/wages, and expenses, etc.) will be maintained through the conversion to a new Chart of Accounts.

Where new budget lines are proposed, not included in FY19 budget, there is no account number included. Account numbers will be added with the creation of a new Chart of Accounts.

Local Receipts: Estimated and Actual, FY14-FY18, Estimated and YTD FY19, Estimated FY20

	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>Average</u>	<u>2019 Estimate</u>	<u>2018 Est</u>
Motor Vehicle	\$ 640,052	\$ 665,622	\$ 691,907	\$ 734,824	\$ 774,583	\$ 701,397	\$ 701,400	\$ 700,000
Other Excise	\$ 2,083	\$ 2,027	\$ 1,829	\$ 1,909	\$ 2,311	\$ 2,032	\$ 2,032	\$ 1,500
Pen & Int Taxes & Excise	\$ 61,117	\$ 42,727	\$ 42,297	\$ 39,633	\$ 46,203	\$ 46,395	\$ 39,000	\$ 35,000
PILOT	\$ 10,292	\$ 10,020	\$ 13,209	\$ 12,218	\$ 5,778	\$ 10,303	\$ 5,000	\$ 10,000
Rentals	\$ 145,976	\$ 151,762	\$ 138,666	\$ 148,620	\$ 161,255	\$ 149,256	\$ 145,000	\$ 145,000
Other Dept Rev	\$ 19,368	\$ 31,739	\$ 18,946	\$ 59,118	\$ 65,009	\$ 38,836	\$ 38,000	\$ 50,000
Lic & Permits	\$ 197,550	\$ 199,487	\$ 244,413	\$ 175,404	\$ 156,494	\$ 194,670	\$ 130,000	\$ 175,000
Fines & Forfeits	\$ 25,859	\$ 22,075	\$ 23,908	\$ 16,473	\$ 17,278	\$ 21,118	\$ 10,000	\$ 5,600
Invest Income	\$ 15,227	\$ 26,844	\$ 35,191	\$ 40,881	\$ 43,846	\$ 32,398	\$ 40,000	\$ 40,000
Misc Recurring	\$ 1,394	\$ 4,348	\$ 3,168	\$ 13,931	\$ 29,304	\$ 10,429	\$ 10,000	\$ 10,000
Misc Non-recurring	\$ 63,517	\$ 2,223	\$ 12,802	\$ 12,795	\$ 3,089	\$ 18,885	\$ -	\$ -
Total	\$ 1,182,435	\$ 1,158,874	\$ 1,226,336	\$ 1,255,806	\$ 1,305,148	\$ 1,225,720	\$ 1,120,432	\$ 1,172,100

Change in estimated local receipts, FY18 to FY19 (proposed):	\$ (51,668)
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Local Receipts: Esti							
	<u>2019 YTD</u>	<u>2019 (%)*</u>	<u>Five Year</u> <u>Rolling</u> <u>Average</u>	<u>90% of Five</u> <u>year Rolling</u>	<u>2020 Estimate</u> <u>(Town Acct)</u>	<u>2020 Estimate</u> <u>(Town Mgr)</u>	<u>Change FY19-</u> <u>20</u>
Motor Vehicle	\$ 193,628	27.6%	\$ 701,397	\$ 631,258	\$ 790,000	\$ 790,000	\$ 88,600
Other Excise	\$ 2,179	107.2%	\$ 2,032	\$ 1,829	\$ 2,000	\$ 2,100	\$ 68
Pen & Int Taxes & Excise	\$ 22,600	57.9%	\$ 46,395	\$ 41,756	\$ 45,000	\$ 40,000	\$ 1,000
PILOT	\$ 7,295	145.9%	\$ 10,303	\$ 9,273	\$ 10,300	\$ 10,300	\$ 5,300
Rentals	\$ 88,837	61.3%	\$ 149,256	\$ 110,344	\$ 140,000	\$ 140,000	\$ (5,000)
Other Dept Rev	\$ 11,287	29.7%	\$ 38,836	\$ 34,952	\$ 20,000	\$ 18,000	\$ (20,000)
Lic & Permits	\$ 139,483	107.3%	\$ 194,670	\$ 175,203	\$ 220,000	\$ 220,000	\$ 90,000
Fines & Forfeits	\$ 7,325	73.3%	\$ 21,118	\$ 19,007	\$ 15,000	\$ 15,000	\$ 5,000
Invest Income	\$ 45,185	113.0%	\$ 32,398	\$ 29,158	\$ 70,000	\$ 70,000	\$ 30,000
Misc Recurring	\$ 28,012	280.1%	\$ 10,429	\$ 9,386	\$ 26,000	\$ 26,000	\$ 16,000
Misc Non-recurring	\$ 14,160		\$ 18,885	\$ 16,997	\$ -	\$ -	\$ -
Total	\$ 559,991	50.0%	\$ 1,225,720	\$ 1,079,162	\$ 1,338,300	\$ 1,331,400	\$ 210,968

*As of 2/12/2019

62.1%

Town-wide Assessed Value and Tax Rate, Town of West Newbury, FY10-FY19

Valuation					Tax Rate	
<u>Fiscal</u>		<u>Personal</u>		<u>Change from</u>		<u>Change</u>
<u>Year</u>	<u>Real Estate</u>	<u>Property</u>	<u>Total</u>	<u>Prior Year (\$)</u>	<u>Tax Rate</u>	<u>from Prior</u>
FY19	\$ 930,604,678	\$ 15,814,620	\$ 946,419,298	\$ 51,921,537	14.57	0.01
FY18	\$ 879,689,741	\$ 14,808,020	\$ 894,497,761	\$ 18,301,099	14.56	0.01
FY17	\$ 860,056,662	\$ 16,140,000	\$ 876,196,662	\$ 25,148,058	14.55	-0.08
FY16	\$ 835,613,644	\$ 15,434,960	\$ 851,048,604	\$ 77,094,539	14.63	-1.06
FY15	\$ 759,339,475	\$ 14,614,590	\$ 773,954,065	\$ 28,528,882	15.69	-0.11
FY14	\$ 727,095,893	\$ 18,329,290	\$ 745,425,183	\$ 13,323,443	15.80	0.05
FY13	\$ 714,051,310	\$ 18,050,430	\$ 732,101,740	\$ 9,983,438	15.75	0.92
FY12	\$ 709,535,482	\$ 12,582,820	\$ 722,118,302	\$ (26,816,219)	14.83	1.15
FY11	\$ 736,222,201	\$ 12,712,320	\$ 748,934,521	\$ (15,020,181)	13.68	0.76
FY10	\$ 752,225,582	\$ 11,729,120	\$ 763,954,702	n/a	12.92	
Avg (FY15-FY19) \$ 40,198,823						
Avg (FY14-FY18) \$ 32,479,204						
Avg (FY14-FY15, FY17-FY18) \$ 21,325,371						

Certified New Growth, Town of West Newbury, FY10-FY19

<u>Fiscal Year</u>	<u>Total¹</u>	<u>Percent of Total Value</u>
FY19	\$ 110,872	0.80%
FY18	\$ 108,503	0.83%
FY17	\$ 286,282	2.23%
FY16	\$ 188,281	1.41%
FY15	\$ 128,427	1.05%
FY14	\$ 129,296	1.10%
FY13	\$ 233,322	2.15%
FY12	\$ 147,554	1.49%
FY11	\$ 145,926	1.51%
FY10	\$ 95,256	1.03%

Avg (FY15-FY19)	\$ 164,473	1.26%
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¹ Source: MA DOR LA13s, FY10-FY19**Est. Tax Revenues from Increased Valuations**

<u>Fiscal Year</u>		<u>Total¹</u>	<u>Net of New Growth</u>
FY19	\$	756,497	\$ 645,625
FY18	\$	266,464	\$ 157,961
FY17	\$	365,904	\$ 79,622
FY16	\$	1,127,893	\$ 939,612
FY15	\$	447,618	\$ 319,191
FY14	\$	210,510	\$ 81,214
FY13	\$	157,239	\$ (76,083)
FY12	\$	(397,685)	\$ (545,239)
FY11	\$	(205,476)	\$ (351,402)
FY10			

Avg (FY15-FY19)	\$	592,875	\$ 428,402
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¹ Source: MA DOR LA13s, FY10-FY19

DRAFT for 2019 Annual Town Meeting												
Balances Report		Estimated			Estimated			CPC Comm		CPC Open		CPC Reserve
7/1/2018		Town Stabilization	Pension Stabilization	School Stabilization	Town Free Cash	Water Stabilization	Water Free Cash	Housing	CPC Historical	Space	CPC Undesig	
		1,401,461	149,777	1,250,268	1,718,985	8,072	389,648	239,813	382,142	382,142	1,247,645	259,987
10/2018 STM	Art #											
BoH landfill monitoring	2				(30,000)							
BoH recycling costs	3				(50,000)							
CCC architectural svcs	4				(4,000)							
Selectmen temp pay	6				(2,500)							
Reduce Tax Rate	7				(220,000)							
Balances after STM		1,401,461	149,777	1,250,268	1,412,485	8,072	389,648	239,813	382,142	382,142	1,247,645	259,987
4/2019 STM	Art #											
CPC Historic Sites phase 2	2								(25,000)			
CPC ADA ramp for Library	3								(17,000)			
CPC Brown Spring Farm CR	4									(200,000)		
CPC River Road parcel CR	5									(75,000)		
SRO budget amendment	6				(26,000)							
Town Clerk ballot scanners	7				(5,500)							
Snow & Ice Deficit	8				(110,000)							
Mill Pond Dam Emer. Act. Plan	9				(20,000)							
Balances after STM		1,401,461	149,777	1,250,268	1,250,985	8,072	389,648	239,813	340,142	107,142	1,247,645	259,987
4/2019 ATM	Art #											
Omnibus Budget	4	500,000										
School Stabilization Fund	10			321,800								
Pension Liability Stabilization	11		67,000		(67,000)							
CPC Estimated Receipts	14							41,166	41,166	41,166		267,581
Building Improvements	15	(76,000)										
DPW 4x4 Truck	16	(45,000)										
DPW Bldgs & Grounds Truck	17	(32,000)										
Fire Dept Rescue Vehicle	18	(230,000)										
Balances after ATM		1,518,461	216,777	1,572,068	1,183,985	8,072	389,648	280,979	381,308	148,308	1,247,645	527,568

Source: Angus Jennings, Town Manager