

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|----------------------------|------------------|------------------|----------------------|-----|--------|----------------|-----------------|----|-----------------------------|-----------------------------|-----------------|------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | | | |
| Moderator's Salary | - | 200 | 200 | 200 | 100.0% | 200 | 0 | | 200 | | 0 | 0.0% | |
| Moderator's Expenses | - | 20 | 60 | | 0.0% | 60 | 0 | | 60 | | 0 | 0.0% | |
| 114 Total Moderator | | 220 | 260 | 200 | 76.9% | 260 | 0 | 0% | 260 | | 0 | 0.0% | - |

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|--------------------------------------|------------------|------------------|----------------------|--------------|--------------|----------------|-----------------|---------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Selectmen's Appointed Salary & Wages | 66,414 | 68,328 | | | | 73,340 | 73,340 | | - | | 0 | | |
| Professional and Technical Services | 565 | 4,450 | 10,000 | | 0.0% | 5,000 | (5,000) | | 5,000 | | (5,000) | -50.0% | |
| Selectmen's Meeting Minutes | | | | | | 1,500 | 1,500 | | 3,600 | | 3,600 | | |
| Selectmen's Operating Expenses | 6,394 | 5,640 | 5,000 | 3,765 | 75.3% | 7,000 | 2,000 | | 7,000 | | 2,000 | 40.0% | |
| 122 Total Selectmen | 73,373 | 78,418 | 15,000 | 3,765 | 25.1% | 86,840 | 71,840 | 478.9% | 15,600 | | 600 | 4.0% | - |

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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| 1000 - | FY17 | FY18 | FY19 | YTD | | FY20 | Proposed Change | | 2019 - 2020 | 2019 - 2020 | Proposed Change | | 2019 - 2020 |
|--------------------------------------|----------|----------|--------------|---------|-------|---------|-----------------|--------|--------------|--------------|-----------------|--------|-------------|
| Account | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Town Manager Salary | | | 145,000 | 85,885 | 59.2% | 147,900 | 2,900 | | 147,900 | | 2,900 | 2.0% | |
| Salary & Wages | | | 110,168 | 65,217 | 59.2% | - | (110,168) | | 77,870 | | (32,298) | -29.3% | |
| Technology Expenses | | | 35,744 | 29,219 | 81.7% | 45,000 | 9,256 | | 39,000 | | 3,256 | 9.1% | |
| Communications (telephone) | | | | | | | | | 8,000 | | 8,000 | | |
| Town Manager Expenses | | | 36,517 | 19,012 | 52.1% | 10,000 | (26,517) | | 8,500 | | (28,017) | -76.7% | |
| Dues, Subscriptions, & Continuing Ed | | | | | | | | | 3,600 | | 3,600 | | |
| Vehicle Allowance | | | 3,600 | 1,800 | 50.0% | 3,600 | 0 | | 3,600 | | 0 | 0.0% | |
| 123 Total Town Manager | | | 331,029 | 201,134 | 60.8% | 206,500 | (124,529) | -37.6% | 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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|--------------------------------------|------------------|------------------|----------------------|----------------|--------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Finance Dept Salaries & Wages | 263,854 | 298,257 | 153,242 | 91,006 | 59.4% | 193,569 | 40,327 | | 183,390 | | 30,148 | 19.7% | |
| Annual Audit | 18,500 | 18,500 | 18,500 | 18,500 | 100.0% | 18,500 | 0 | | 20,500 | | 2,000 | 10.8% | |
| Other Professional Services | | | | | | 16,500 | | | 16,500 | | 16,500 | | |
| Tax Title and Foreclosure | 536 | 525 | 1,000 | 225 | 22.5% | 1,000 | 0 | | 1,000 | | 0 | 0.0% | |
| Technology Expenses | 35,744 | 29,567 | | | | 45,000 | 45,000 | | - | | 0 | | |
| Communication Expense | 6,799 | 6,502 | | | | 8,000 | 8,000 | | - | | 0 | | |
| Postage Expense | 12,343 | 13,517 | | | | 15,000 | 15,000 | | 15,000 | | 15,000 | | |
| Dues, Subscriptions, & Continuing Ed | | | | | | 8,000 | 8,000 | | 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 | (22,400) | | 9,000 | | (22,400) | -71.3% | |
| 145 Total Finance | 368,397 | 403,547 | 204,142 | 129,644 | 63.5% | 316,769 | 96,127 | 47.1% | 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.

| | | | | | | | | | | | | | |
|---------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|---------------|-------------|----------------|--|--------------|--------------|--|
| Combined BOS, TM, Finance Dept | 441,770 | 481,965 | 550,171 | 334,543 | 60.8% | 610,109 | 43,438 | 7.9% | 555,260 | | 5,089 | 0.92% | |
|---------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|---------------|-------------|----------------|--|--------------|--------------|--|

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|------------------------------------|------------------|------------------|----------------------|------------|-------------|----------------|-----------------|-----------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Finance Committee Salaries | 1,546 | 1,800 | 1,800 | | 0.0% | 1,800 | 0 | | - | | (1,800) | -100.0% | |
| Finance Committee Expenses | 155 | 600 | 1,000 | 403 | 40.3% | 1,000 | 0 | | 1,000 | | 0 | 0.0% | |
| Reserve Fund | 15,000 | 6,000 | 60,000 | | 0.0% | 60,000 | 0 | | 60,000 | | 0 | 0.0% | |
| 131 Total Finance Committee | 16,701 | 8,400 | 62,800 | 403 | 0.6% | 62,800 | 0 | 0% | 61,000 | | (1,800) | -2.9% | - |

Notes

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|--|------------------|------------------|----------------------|----------------|--------------|----------------|-----------------|-------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Board of Assessors Salaries | | | - | | | 3 | 3 | | 3 | | 3 | | |
| Board and Clerk mileage reimb. | | | | | | | | | 1,500 | | 1,500 | | |
| Assessors Appt'd Pers Salaries | 115,171 | 118,446 | 121,844 | 72,339 | 59.4% | 119,455 | (2,389) | | 125,180 | | 3,336 | 2.7% | |
| Assessors Contracted Services | | | | | | | | | 38,450 | | 38,450 | | |
| Assessors Expenses | 34,038 | 37,553 | 41,900 | 36,542 | 87.2% | 50,803 | 8,903 | | 8,450 | | (33,450) | -79.8% | |
| Assessor Vehicle Allowance | 794 | 761 | 1,500 | 90 | 6.0% | 2,400 | 900 | | - | | (1,500) | -100.0% | |
| Assessor Mileage Reimb and Cellphone stipend | | | | | | | | | 2,400 | | 2,400 | | |
| 141 Total Assessors | 150,003 | 159,413 | 165,244 | 108,971 | 65.9% | 172,661 | 7,417 | 4.5% | 175,983 | | 10,739 | 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 | 3/4/2019 | | | |
| Purchase of Services | - | - | - | - | | 15,000 | 15,000 | | 12,000 | | 12,000 | | |
| 151 Total Special Counsel | - | - | - | - | | 15,000 | 15,000 | | 12,000 | | 12,000 | | - |

Notes

*Proposed budget to retain special counsel for labor counsel and other needs, as recommended by Town Manager and Auditor.
Vendor not yet selected; proposed budget based on est. 6 hrs/month @ \$165/hr.*

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

Notes

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

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|---------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|-----------------|-----------|---------------|--------------|-----------------|-------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Conservation Com Salary & Wages | 25,418 | 28,026 | 29,187 | 17,125 | 58.7% | 29,187 | 0 | | 29,440 | | 253 | 0.9% | |
| Con Com Vehicle Allowance | 600 | 600 | 600 | 300 | 50.0% | 600 | 0 | | 600 | | 0 | 0.0% | |
| Conservation Com Expenses | 2,311 | 2,398 | 2,410 | 1,238 | 51.4% | 2,410 | 0 | | 2,410 | | 0 | 0.0% | |
| 171 Total Conservation | 28,328 | 31,024 | 32,197 | 18,662 | 58.0% | 32,197 | 0 | 0% | 32,450 | | 253 | 0.8% | - |

Notes

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|----------------------------|------------------|------------------|----------------------|---------------|--------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Planning Bd Salary & Wages | 39,917 | 46,197 | 47,634 | 26,869 | 56.4% | 57,990 | 10,356 | | 55,390 | | 7,756 | 16.3% | 55,390 |
| Planning Bd Expenses | 4,111 | 2,197 | 3,600 | 1,501 | 41.7% | 3,600 | 0 | | 6,600 | | 3,000 | 83.3% | 6,600 |
| MVPC Assessment | 1,507 | 1,545 | 1,584 | 1,583 | 100.0% | 1,623 | 39 | | 1,623 | | 39 | 2.5% | 1,623 |
| 175 Total Planning | 45,535 | 49,938 | 52,818 | 29,953 | 56.7% | 63,213 | 10,395 | 19.7% | 63,613 | | 10,795 | 20.4% | 63,613 |

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% | | | | 2/19/2019 | 3/4/2019 | | | |
| ZBA Salary & Wages | 1,000 | 1,000 | 1,000 | 500 | 50.0% | 1,000 | 0 | | 1,000 | | 0 | | 1,000 |
| ZBA Expenses | 169 | 410 | 500 | | 0.0% | 500 | 0 | | 400 | | (100) | | 400 |
| 176 Total Board of Appeals | 1,169 | 1,410 | 1,500 | 500 | 33.3% | 1,500 | 0 | 0% | 1,400 | | (100) | -6.7% | 1,400 |

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|----------------------|------------------|------------------|----------------------|-----|-------|----------------|-----------------|----|-----------------------------|-----------------------------|-----------------|------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Open Space Expenses | 836 | 121 | 750 | | 0.0% | 750 | 0 | | 750 | | 0 | | |
| 179 Total Open Space | 836 | 121 | 750 | | 0.0% | 750 | 0 | 0% | 750 | | 0 | 0.0% | - |

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|---|------------------|------------------|----------------------|-----|-------|----------------|-----------------|---|-----------------------------|-----------------------------|-----------------|---|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | 0 | | 2/19/2019 | 3/4/2019 | 0 | | |
| | | | | | | | 0 | | - | | 0 | | |
| 199 Total Cable Advisory | - | | | | | - | 0 | | - | | 0 | | - |
| | | | | | | | | | | | | | |
| TOTAL GENERAL GOVERNMENT: 810,173 858,484 1,007,214 571,691 56.8% 1,097,589 73,875 7.3% 1,041,876 34,662 3.4% | | | | | | | | | | | | | |

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|-------------------------|----------------|----------------|------------------|----------------|--------------|------------------|-----------------|-------------|------------------|--------------|-----------------|-------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| PUBLIC SAFETY | | | | | | | | | | | | | |
| School Resource Officer | | 20,807 | 35,334 | 34,338 | 97.2% | 65,537 | 30,203 | | 65,537 | | 30,203 | 85.5% | |
| Police Salaries & Wages | 734,385 | 782,659 | 872,371 | 495,335 | 56.8% | 891,049 | 18,678 | | 902,049 | | 29,678 | 3.4% | |
| Police OT Wages | 58,217 | 46,869 | 55,487 | 28,879 | 52.0% | 58,334 | 2,847 | | 58,334 | | 2,847 | 5.1% | |
| Police Expenses | 93,348 | 93,297 | 109,359 | 58,673 | 53.7% | 104,229 | (5,130) | | 104,229 | | (5,130) | -4.7% | |
| Police Cruiser | | | 32,000 | 33,237 | 103.9% | 50,000 | 18,000 | | 45,000 | | 13,000 | 40.6% | |
| 210 Total Police | 885,950 | 943,632 | 1,104,551 | 650,462 | 58.9% | 1,169,149 | 64,598 | 5.8% | 1,175,149 | | 70,598 | 6.4% | - |

Notes

SRO cost increase results from Auditor recommendation to include full cost, and to budget offsetting revenue projected from PRSD. Not a net increase in SRO cost.

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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|---|----------------|----------------|----------------|----------------|--------------|----------------|-----------------|-------------|----------------|--------------|-----------------|-------------|-------------|
| Account | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Fire Alarm Wages | 86,024 | 85,727 | 83,948 | 35,599 | 42.4% | 89,000 | 5,052 | | 89,000 | | 5,052 | 6.0% | |
| Fire Training/Drills | 20,194 | 25,337 | 26,284 | 9,318 | 35.5% | 26,284 | 0 | | 26,284 | | 0 | 0.0% | |
| Fire Dept Other Wages | 28,646 | 29,651 | 23,086 | 16,855 | 73.0% | 25,000 | 1,914 | | 25,000 | | 1,914 | 8.3% | |
| Fire Administration Wages | 14,595 | 17,771 | 25,730 | 8,809 | 34.2% | 25,730 | 0 | | 25,730 | | 0 | 0.0% | |
| Fire Dept. Medical Exam | 1,401 | 1,052 | 3,000 | 1,955 | 65.2% | 5,000 | 2,000 | | 5,000 | | 2,000 | 66.7% | |
| Hydrant/Fire Protection (to Water Dept) | 67,008 | 68,720 | 72,156 | 72,156 | 100.0% | 75,000 | 2,844 | | 77,207 | | 5,051 | 7.0% | |
| Fire Alarm Communications | 7,852 | 13,237 | 11,000 | 1,192 | 10.8% | 11,000 | 0 | | 11,000 | | 0 | 0.0% | |
| Fire Expenses | 39,404 | 36,758 | 42,600 | 29,414 | 69.0% | 46,000 | 3,400 | | 46,000 | | 3,400 | 8.0% | |
| 220 Total Fire | 265,123 | 278,252 | 287,804 | 175,299 | 60.9% | 303,014 | 15,210 | 5.3% | 305,221 | | 17,417 | 6.1% | - |
| Purchase of Services | | | | | | - | 0 | | | | | | |
| 231 Total Ambulance | - | - | - | - | - | - | 0 | - | - | | 0 | - | - |

Notes

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

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| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Inspectors Salaries & Wages | 108,338 | 115,782 | 122,690 | 69,579 | 56.7% | 128,318 | 5,628 | | 128,640 | | 5,950 | 4.8% | |
| Inspectors Expenses | 10,956 | 5,475 | 9,490 | 4,521 | 47.6% | 9,270 | (220) | | 9,270 | | (220) | -2.3% | |
| Inspectors' Vehicle Allowance | 4,565 | 4,980 | 4,980 | 2,490 | 50.0% | 4,980 | 0 | | 4,980 | | 0 | 0.0% | |
| 240 Total Inspectors | 123,860 | 126,238 | 137,160 | 76,590 | 55.8% | 142,568 | 5,408 | 3.9% | 142,890 | | 5,730 | 4.2% | - |

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|---------------------------------------|------------------|------------------|----------------------|--------------|--------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Emergency Mgmt Salary & Wages | 7,381 | 7,746 | 7,901 | 7,706 | 97.5% | 7,746 | (155) | | 8,059 | | 158 | 2.0% | |
| Emergency Mgmt Expenses | 2,469 | 3,265 | 3,265 | | 0.0% | 3,265 | 0 | | 3,265 | | 0 | 0.0% | |
| 291 Total Emergency Management | 9,850 | 11,011 | 11,166 | 7,706 | 69.0% | 11,011 | (155) | -1.4% | 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
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Accoun | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---------------------------------|------------------|------------------|----------------------|--------|-------|----------------|-----------------|-------|-----------------------------|-----------------------------|-----------------|------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Animal Control Expenses | 20,000 | 21,500 | 23,460 | 10,750 | 45.8% | 27,175 | 3,715 | | 24,050 | | 590 | 2.5% | |
| 292 Total Animal Control | 20,000 | 21,500 | 23,460 | 10,750 | 45.8% | 27,175 | 3,715 | 15.8% | 24,050 | | 590 | 2.5% | - |

Notes

Dept Head number reflects initial proposal from Newburyport. Contract negotiations with Newburyport underway.

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|-------------------------------|------------------|------------------|----------------------|-----|-------|----------------|-----------------|-------|-----------------------------|-----------------------------|-----------------|---------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Harbormaster Salary & Wages | | | 3,000 | | 0.0% | - | (3,000) | | 2,000 | | (1,000) | -33.3% | |
| Harbormaster Exp | | | 3,000 | | 0.0% | - | (3,000) | | | | (3,000) | -100.0% | |
| 295 Total Harbormaster | | - | 6,000 | | 0.0% | - | (6,000) | -100% | 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

YTD exp
as of:
2/12/19

| 1000 - Account | FY17 | FY18 | FY19 | YTD | | FY20 | Proposed Change | | 2019 - 2020 | 2019 - 2020 | Proposed Change | | 2019 - 2020 |
|-------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|-----------------|-------------|----------------|--------------|-----------------|-------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Municipal Dispatch Salaries & Wages | 202,569 | 211,414 | 256,618 | 123,071 | 48.0% | 267,006 | 10,388 | | 267,006 | | 10,388 | 4.0% | |
| Municipal Dispatch OT Wages | 23,868 | 18,411 | 25,520 | 13,284 | 52.1% | 24,229 | (1,291) | | 24,229 | | (1,291) | -5.1% | |
| Municipal Dispatch Expenses | 21,315 | 19,580 | 26,370 | 17,109 | 64.9% | 26,370 | 0 | | 26,370 | | 0 | 0.0% | |
| 299 Total Municipal Dispatch | 247,752 | 249,405 | 308,508 | 153,465 | 49.7% | 317,605 | 9,097 | 2.9% | 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 | 91,873 | 4.9% | 1,978,239 | | 99,590 | 5.3% | |
|-----------------------------|-----------|-----------|-----------|-----------|-------|-----------|--------|------|-----------|--|--------|------|--|

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Accoun | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---|------------------|------------------|----------------------|------------------|--------------|------------------|-----------------|-------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | 2/19/2019 | 3/4/2019 | \$ | % | |
| EDUCATION | | | | | | | | | | | | | |
| Pentucket Regional Sch Assessment | 6,607,435 | 6,794,510 | 7,176,348 | 4,784,232 | 66.7% | 7,391,638 | 215,290 | | 7,452,394 | 7,375,485 | 199,137 | 2.8% | |
| Pentucket Capital Assessment | 55,585 | 57,860 | 64,162 | 39,009 | 60.8% | 64,162 | 0 | | 58,149 | 58,227 | (5,935) | -9.3% | |
| Pentucket Assessment Page Phase II | 531,729 | 526,060 | 511,988 | 345,091 | 67.4% | 511,988 | 0 | | 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 | 215,290 | 2.8% | 8,020,081 | 7,943,250 | 190,752 | 2.5% | - |
| Whittier Minimum Contribution | 298,031 | 305,615 | 232,543 | 197,664 | 85.0% | 232,543 | 0 | | 232,543 | | 0 | 0.0% | |
| Whittier Other Assessments | 31,377 | 60,891 | 49,486 | 47,141 | 95.3% | 49,486 | 0 | | 49,486 | | 0 | 0.0% | |
| Whittier Debt/Capital Assess | 13,250 | 15,056 | 20,320 | 12,191 | 60.0% | 20,320 | 0 | | 20,320 | | 0 | 0.0% | |
| 305 Total Whittier | 342,658 | 381,562 | 302,349 | 256,996 | 85.0% | 302,349 | 0 | 0% | 302,349 | 288,411 | (13,938) | -4.6% | - |
| ESSEX NORTH SHORE AGRICULTURAL | - | 17,205 | 19,575 | | 0.0% | 19,575 | 0 | | 19,575 | | 0 | 0.0% | |
| 310 Total ESSEX NORTH SHORE AGRICULTURAL | - | 17,205 | 19,575 | | 0.0% | 19,575 | 0 | 0% | 19,575 | | 0 | 0.0% | |
| TOTAL EDUCATION: | 7,537,407 | 7,777,197 | 8,074,422 | 5,425,328 | 67.2% | 8,289,712 | 215,290 | 2.7% | 8,342,005 | | 176,814 | 2.2% | |

Notes

Pentucket initial DH request amount based on proposed PRSD budget.

Pentucket budget process is underway, and subject to change. Initial Town Manager recommended numbers based on updated info received 2/14/19.

The PRSD School Committee is expected to review and updated proposed budget on March 5. **Number updated based on reduced proposed budget.**

West Newbury enrollment at Whittier is down one student from the current year, and on March 1 Whittier Business Manager proposed the budget number shown.

The Whittier School Committee is expected to vote its budget on March 13. **Number updated based on new info received 3/1/19.**

Essex North Shore Ag. has not yet proposed an FY20 budget amount. Costs will depend on actual number of students enrolled at Whittier who may attend Essex North Shore Ag.

FY19 budgeted expenses included as placeholder for FY20. This is subject to change.

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---|------------------|------------------|----------------------|----------------|--------------|------------------|-----------------|-------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| DEPARTMENT OF PUBLIC WORKS | | | | | | | | | | | | | |
| DPW Salaries & Wages | 412,750 | 427,280 | 434,243 | 266,479 | 61.4% | 434,243 | 0 | | 444,930 | 10,687 | 2.5% | | 444,930 |
| DPW Overtime Wages | 6,418 | 6,082 | 10,404 | 2,500 | 24.0% | 10,404 | 0 | | 10,404 | 0 | 0.0% | | 10,404 |
| Personnel (Manager) | | | | | | | 0 | | 12,960 | 12,960 | | | 12,960 |
| Snow & Ice Removal | 298,822 | 234,083 | 150,000 | 85,818 | 57.2% | 150,000 | 0 | | 150,000 | 0 | 0.0% | | 150,000 |
| Town Bldgs Operating Expenses | 155,499 | 196,390 | 96,400 | 80,839 | 83.9% | 96,400 | 0 | | 96,400 | 0 | 0.0% | | 96,400 |
| Town Bldgs Improvements | 47,185 | 51,000 | 51,000 | 44,552 | 87.4% | 51,000 | 0 | | 51,000 | 0 | 0.0% | | 51,000 |
| Street/Paving Repairs | 70,000 | 70,000 | 70,000 | - | 0.0% | 70,000 | 0 | | 70,000 | 0 | 0.0% | | 70,000 |
| Highway, Sidewalk & Trees | 134,733 | 140,000 | 140,000 | 36,347 | 26.0% | 150,000 | 10,000 | | 150,000 | 10,000 | 7.1% | | 150,000 |
| DPW Vehicle Allowance | 6,000 | 6,000 | 6,000 | 2,225 | 37.1% | 6,000 | 0 | | 6,000 | 0 | 0.0% | | 6,000 |
| DPW Expenses | 4,164 | 4,615 | 4,800 | 3,773 | 78.6% | 9,132 | 4,332 | | 9,132 | 4,332 | 90.3% | | 9,132 |
| Parks Expense | 14,708 | 14,042 | 15,000 | - | 0.0% | 15,000 | 0 | | 15,000 | 0 | 0.0% | | 15,000 |
| Public Street Lights | 3,840 | 5,667 | 13,000 | 3,724 | 28.6% | 13,000 | 0 | | 7,000 | (6,000) | -46.2% | | 7,000 |
| Electricity | | | 70,000 | 32,311 | 46.2% | 70,000 | 0 | | 70,000 | 0 | 0.0% | | 70,000 |
| Road Machinery Operating Expen | 46,647 | 51,107 | 49,000 | 36,351 | 74.2% | 49,000 | 0 | | 49,000 | 0 | 0.0% | | 49,000 |
| Engineering consultants | | | | | | 20,000 | 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 | 44,332 | 4.0% | 1,151,826 | | 41,979 | 3.8% | 1,151,826 |
| TOTAL PUBLIC WORKS: | 1,200,766 | 1,206,266 | 1,109,847 | 594,919 | 53.6% | 1,154,179 | 44,332 | 4.0% | 1,151,826 | | 41,979 | 3.8% | |

Notes

Dept. Head proposed DPW budget for FY20 does 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
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Account | FY17 | FY18 | FY19 | YTD | | FY20 | Proposed Change | | 2019 - 2020 | 2019 - 2020 | Proposed Change | | 2019 - 2020 |
|----------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|-----------------|--------------|----------------|----------------|-----------------|--------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| HUMAN SERVICES | | | | | | | | | | | | | |
| Board of Health Salary & Wages | 113,704 | 115,057 | 118,393 | 69,797 | 59.0% | 119,300 | 907 | | 122,620 | 122,620 | 4,227 | 3.6% | |
| Public Health Nurse | 3,631 | 3,840 | 3,840 | 2,240 | 58.3% | 3,840 | 0 | | 3,840 | 3,840 | 0 | 0.0% | |
| Waste Collection | 291,652 | 305,770 | 316,680 | 158,909 | 50.2% | 325,080 | 8,400 | | 214,680 | 214,680 | (102,000) | -32.2% | |
| Waste Disposal | | | | | | | | | 110,400 | 110,400 | 110,400 | | |
| Recycling | | | 50,000 | 21,863 | 43.7% | 50,000 | 0 | | 50,000 | 50,000 | 0 | 0.0% | |
| Hazardous Waste Expense | 1,048 | 2,157 | 2,000 | 228 | 11.4% | 2,000 | 0 | | 2,000 | 2,000 | 0 | 0.0% | |
| Bd of Health Expenses | 11,392 | 17,712 | 12,415 | 6,423 | 51.7% | | (12,415) | | 4,500 | | (5,915) | -47.6% | |
| 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 | 500 | | - | - | | | |
| Vehicle fuel/maintenance/repairs | | | | | | 2,000 | 2,000 | | 2,000 | 2,000 | | | |
| Steele landfill monitoring | | | 30,000 | 12,023 | 40.1% | 21,746 | (8,254) | | 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 | (4,362) | -0.8% | 537,186 | 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

YTD exp
as of:
2/12/19

| 1000 - Account | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|-----------------------------------|------------------|------------------|----------------------|---------------|--------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Council on Aging Salary & Wages | 57,466 | 63,273 | 64,296 | 36,800 | 57.2% | 75,049 | 10,753 | | 72,950 | | 8,654 | 13.5% | |
| Council on Aging Expenses | 16,934 | 17,669 | 18,500 | 10,640 | 57.5% | 19,500 | 1,000 | | 19,500 | | 1,000 | 5.4% | |
| 541 Total Council on Aging | 74,400 | 80,942 | 82,796 | 47,440 | 57.3% | 94,549 | 11,753 | 14.2% | 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.

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---|------------------|------------------|----------------------|-----|-------|----------------|-----------------|-------|-----------------------------|-----------------------------|-----------------|-------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Community Center Salaries & Wages | - | | 3,600 | 80 | 2.2% | - | (3,600) | | - | | (3,600) | -100% | |
| Community Center Expenses | - | 365 | 2,400 | 340 | 14.2% | - | (2,400) | | - | | (2,400) | -100% | |
| 542 Total COMMUNITY CENTER COMMITTEE | - | 6,000 | 6,000 | 420 | 7.0% | - | (6,000) | -100% | - | | (6,000) | -100% | - |

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.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Accoun | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|--------------------------------|------------------|------------------|----------------------|---------------|--------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Rental C.L. Carr Post | | - | 1 | | 0.0% | 1 | 0 | | - | | (1) | -100.0% | |
| Soldiers Grave Expense | 1,890 | 2,600 | 2,600 | 1,335 | 51.3% | 2,600 | 0 | | 2,600 | | 0 | 0.0% | |
| MEMORIAL DAY EXPENSE | 158 | 600 | 5,000 | | 0.0% | 600 | (4,400) | | 600 | | (4,400) | -88.0% | |
| Other Assessments-Min Cntr. | 15,092 | 16,929 | | | | | 0 | | - | | 0 | | |
| Northern Essex Veterans Servic | 8,421 | 5,320 | 27,637 | 21,902 | 79.2% | 30,357 | 2,720 | | 30,357 | | 2,720 | 9.8% | |
| 543 Total Veterans | 25,560 | 25,449 | 35,238 | 23,237 | 65.9% | 33,558 | (1,680) | -4.8% | 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 | (289) | 0.0% | 663,193 | | 1,331 | 0.2% |
|------------------------------|---------|---------|---------|---------|-------|---------|-------|------|---------|--|-------|------|

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Accoun | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---------------------------------|------------------|------------------|----------------------|----------------|--------------|----------------|-----------------|-------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| CULTURE & RECREATION | | | | | | | | | | | | | |
| Library Salaries & Wages | 243,193 | 248,016 | 255,518 | 147,595 | 57.8% | 257,751 | 2,233 | | 261,267 | 263,813 | 8,295 | 3.2% | 263,813 |
| Library Expense | 32,288 | 32,491 | 32,500 | 28,839 | 88.7% | 33,000 | 500 | | 33,000 | 33,000 | 500 | 1.5% | 33,000 |
| Library Books and Periodicals | 61,997 | 65,999 | 66,000 | 41,769 | 63.3% | 67,000 | 1,000 | | 67,000 | 67,000 | 1,000 | 1.5% | 67,000 |
| 610 Total Library | 337,478 | 346,506 | 354,018 | 218,204 | 61.6% | 357,751 | 3,733 | 1.1% | 361,267 | 363,813 | 9,795 | 2.8% | 363,813 |

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%).

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Account | FY17 | FY18 | FY19 | YTD | | FY20 | Proposed Change | | 2019 - 2020 | 2019 - 2020 | Proposed Change | | 2019 - 2020 |
|------------------------------|--------------|--------------|---------------|--------------|--------------|---------------|-----------------|--------------|---------------|--------------|-----------------|---------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| 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 | (1,844) | | 5,500 | | (1,844) | -25.1% | |
| Action Cove Expenses | - | | 5,000 | | 0.0% | 5,000 | 0 | | 3,000 | | (2,000) | -40.0% | |
| Recreation fee waiver offset | - | - | | | | 2,350 | 2,350 | | - | | 0 | | |
| 630 Total Recreation | 8,481 | 7,344 | 12,344 | 5,084 | 41.2% | 14,650 | 2,306 | 18.7% | 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> | |

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|------------------------------|------------------|------------------|----------------------|-----|-------|----------------|-----------------|----|-----------------------------|-----------------------------|-----------------|-------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Mill Pond Operating Expenses | - | 549 | 4,450 | | 0.0% | 4,450 | 0 | | 4,200 | | (250) | -5.6% | |
| 631 Total Mill Pond | - | 549 | 4,450 | | 0.0% | 4,450 | 0 | 0% | 4,200 | | (250) | -5.6% | - |

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.

TOWN OF WEST NEWBURY
Town Manager Proposed FY20 Expense Budget

YTD exp
as of:
2/12/19

| 1000 - Accoun | FY17 Expended | FY18 Expended | FY19 Final Budget | YTD | | FY20 DH/BCC | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|--|------------------|------------------|----------------------|---------|-------|----------------|-----------------|------|-----------------------------|-----------------------------|-----------------|------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| Bandstand Expense | 4,750 | 5,049 | 6,000 | 4,298 | 71.6% | 6,000 | 0 | | 6,000 | | 0 | 0.0% | |
| 635 Total Bandstand | 4,750 | 5,049 | 6,000 | 4,298 | 71.6% | 6,000 | 0 | 0% | 6,000 | | 0 | 0.0% | - |
| Historical Commission Expenses | | 302 | 500 | | 0.0% | 500 | 0 | | 500 | | 0 | 0.0% | |
| 691 Total Historical Commission | | 302 | 500 | | 0.0% | 500 | 0 | 0% | 500 | | 0 | 0.0% | - |
| Cultural Council Expense | 70 | 76 | 100 | 82 | 82.0% | 100 | 0 | | 100 | | 0 | 0.0% | |
| 695 Total Cultural Council | 70 | 76 | 100 | 82 | 82.0% | 100 | 0 | 0% | 100 | | 0 | 0.0% | - |
| | | | | | | | | | | | | | |
| TOTAL CULTURE & RECREATION: | 350,779 | 359,525 | 376,912 | 227,668 | 60.4% | 382,951 | 6,039 | 1.6% | 381,867 | | 7,501 | 2.0% | |

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|-------------------------------|------------------|------------------|----------------------|----------------|---------------|----------------|-----------------|-------------|-----------------------------|-----------------------------|-----------------|-------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| DEBT SERVICE | | | | | | | | | | | | | |
| Debt Service (Principal) | 682,950 | 470,000 | 340,000 | 440,000 | 129.4% | 350,614 | 10,614 | | 350,614 | | 10,614 | 3.1% | |
| Debt Service (Interest) | 54,400 | 41,000 | 29,000 | 18,150 | 62.6% | 22,200 | (6,800) | | 22,200 | | (6,800) | -23.4% | |
| 710 Total Debt Service | 737,350 | 511,000 | 369,000 | 458,150 | 124.2% | 372,814 | 3,814 | 1.0% | 372,814 | | 3,814 | 1.0% | - |
| | | | | | | | | | | | | | |
| TOTAL DEBT SERVICE: | 737,350 | 511,000 | 369,000 | 458,150 | 124.2% | 372,814 | 3,814 | 1.0% | 372,814 | | 3,814 | 1.0% | |

Notes

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 | FY18 | FY19 | YTD | | FY20 | Proposed Change | | 2019 - 2020 | 2019 - 2020 | Proposed Change | | 2019 - 2020 |
|---|------------------|------------------|------------------|------------------|---------------|------------------|-----------------|-------------|------------------|------------------|-----------------|--------------|-------------|
| | Expended | Expended | Final Budget | \$ | % | DH/BCC | \$ | % | Town Manager | Town Manager | \$ | % | FinCom Rec. |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| BENEFITS | | | | | | | | | | | | | |
| Essex Regional Retirement Assess | 533,246 | 555,396 | 641,424 | 641,424 | | 666,959 | 25,535 | | 666,959 | 660,171 | 18,747 | | |
| 911 Total Essex Regional Retirement Asse | 533,246 | 555,396 | 641,424 | 641,424 | 100.0% | 666,959 | 25,535 | 4.0% | 666,959 | 660,171 | 18,747 | 2.9% | - |
| Unemployment Insurance | - | - | 1 | | | 1 | 0 | | 1 | 1 | 0 | | |
| 913 Total Unemployment Insurance | - | - | 1 | | 0.0% | 1 | 0 | 0% | 1 | 1 | 0 | 0.0% | - |
| Group Insurance | 297,635 | 378,958 | 422,570 | 262,670 | | 439,473 | 16,903 | | 469,397 | 465,397 | 42,827 | | |
| 914 Total Group Insurance | 297,635 | 378,958 | 422,570 | 262,670 | 62.2% | 439,473 | 16,903 | 4.0% | 469,397 | 465,397 | 42,827 | 10.1% | - |
| FICA Insurance | 41,979 | 43,774 | 45,525 | 27,880 | | 50,000 | 4,475 | | 48,279 | 48,279 | 2,754 | | |
| 916 Total FICA Insurance | 41,979 | 43,774 | 45,525 | 27,880 | 61.2% | 50,000 | 4,475 | 9.8% | 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 | 4,250 | | 172,832 | 172,962 | 2,962 | | |
| 945 Total Insurance and Bonds | 155,602 | 161,365 | 170,000 | 159,041 | 93.6% | 174,250 | 4,250 | 2.5% | 172,832 | 172,962 | 2,962 | 1.7% | - |
| TOTAL BENEFITS: | 1,028,462 | 1,139,493 | 1,279,520 | 1,091,015 | 85.3% | 1,330,684 | 51,164 | 4.0% | 1,357,469 | 1,346,811 | 67,291 | 5.3% | |

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 | Proposed Change | | 2019 - 2020 Town Manager | 2019 - 2020 Town Manager | Proposed Change | | 2019 - 2020 FinCom Rec. |
|---------------------------------------|------------------|------------------|----------------------|----------------|---------------|----------------|-----------------|--------------|-----------------------------|-----------------------------|-----------------|--------------|----------------------------|
| | | | | \$ | % | | \$ | % | | | \$ | % | |
| | | | | | 62.1% | | | | 2/19/2019 | 3/4/2019 | | | |
| TRANSFERS OUT - STABILIZATIONS | | | | | | | | | | | | | |
| Transfers Out | | | 300,000 | 300,000 | 100.0% | 500,000 | 200,000 | | 439,000 | | 139,000 | 46.3% | |
| TRANSFERS OUT-SCHOOL STABILIZA | 107,216 | 779,122 | 315,000 | 315,000 | 100.0% | 321,800 | 6,800 | | 321,800 | | 6,800 | 2.2% | |
| 992 Total Transfers Out | 107,216 | 779,122 | 615,000 | 615,000 | 100.0% | 821,800 | 206,800 | 33.6% | 760,800 | | 145,800 | 23.7% | - |

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 | 692,897 | 4.5% | 16,050,588 | | 578,781 | 3.8% | 1,719,812 |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|--|-------------------|----------------|-------------|-------------------|--|----------------|-------------|------------------|

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.