



**TOWN OF WEST NEWBURY  
PROPOSED FY23 OPERATING BUDGET  
TOWN MANAGER-PROPOSED  
REFERRED BY SELECT BOARD: FEB 28, 2022  
UPDATED FOR PENTUCKET VOTE: MARCH 11, 2022**

| Name                              | FY19 Actual       | FY20 Actual       | FY21 Actual       | FY22 Budget       | FY23 Dept /       | FY23 Proposed     |                  |             |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
|                                   |                   |                   |                   | Amended           | Board / Comm      | TM/SB             | \$               | %           |
| <b>General Government</b>         |                   |                   |                   |                   |                   |                   |                  |             |
|                                   |                   |                   |                   | Oct 23, 2021      | DH/BCC            |                   |                  |             |
| MODERATOR                         | 200               | 255               | 260               | 260               | 260               | 260               | 0                | 0.0%        |
| SELECT BOARD                      | 13,059            | 13,989            | 49,860            | 58,162            | 58,845            | 54,116            | (4,046)          | -7.0%       |
| TOWN MANAGER                      | 329,213           | 266,767           | 310,057           | 314,487           | 323,209           | 325,707           | 11,220           | 3.6%        |
| FINANCE DEPARTMENT                | 202,844           | 253,538           | 290,289           | 304,773           | 339,129           | 337,604           | 32,831           | 10.8%       |
| FINANCE COMMITTEE                 | 10,835            | 1,067             | 56,685            | 78,000            | 62,000            | 62,000            | (16,000)         | -20.5%      |
| BOARD OF ASSESSORS                | 163,005           | 169,271           | 185,964           | 184,393           | 183,780           | 183,780           | (613)            | -0.3%       |
| TOWN COUNSEL                      | 0                 | 13,770            | 22,500            | 58,000            | 72,014            | 65,124            | 7,124            | 12.3%       |
| TOWN CLERK                        | 119,350           | 121,730           | 134,578           | 149,443           | 150,831           | 149,014           | (429)            | -0.3%       |
| BOARD OF REGISTRARS/ELECTIONS     | 12,110            | 10,472            | 16,077            | 12,550            | 18,100            | 18,100            | 5,550            | 44.2%       |
| CONSERVATION COMMISSION           | 31,243            | 27,326            | 33,891            | 45,174            | 70,966            | 66,632            | 21,458           | 47.5%       |
| PLANNING BOARD                    | 51,452            | 59,576            | 64,546            | 65,707            | 87,424            | 70,850            | 5,143            | 7.8%        |
| BOARD OF APPEALS                  | 1,000             | 1,398             | 700               | 700               | 700               | 700               | 0                | 0.0%        |
| OPEN SPACE COMMITTEE              | 278               | 0                 | 750               | 750               | 1,500             | 750               | 0                | 0.0%        |
| <b>Public Safety</b>              |                   |                   |                   |                   |                   |                   |                  |             |
| POLICE DEPARTMENT                 | 1,044,459         | 1,074,659         | 1,196,167         | 1,227,246         | 1,234,090         | 1,234,090         | 6,844            | 0.6%        |
| FIRE DEPARTMENT                   | 280,516           | 249,108           | 308,542           | 309,928           | 313,382           | 313,382           | 3,454            | 1.1%        |
| PUBLIC SAFETY DISPATCH            | 260,080           | 263,061           | 325,515           | 331,482           | 338,389           | 338,389           | 6,907            | 2.1%        |
| INSPECTION DEPARTMENT             | 130,668           | 136,003           | 144,426           | 141,272           | 145,800           | 144,842           | 3,570            | 2.5%        |
| EMERGENCY MANAGEMENT              | 8,548             | 9,796             | 11,783            | 11,959            | 12,227            | 12,138            | 179              | 1.5%        |
| ANIMAL CONTROL OFFICER            | 22,865            | 24,050            | 25,073            | 25,898            | 26,858            | 26,858            | 960              | 3.7%        |
| HARBORMASTER                      | 226               | 2,000             | 2,000             | 3,500             | 4,000             | 4,000             | 500              | 14.3%       |
| <b>Education</b>                  |                   |                   |                   |                   |                   |                   |                  |             |
| EDUCATION                         | 8,054,847         | 8,245,811         | 8,496,185         | 8,757,006         | 10,000,552        | 9,799,177         | 1,042,172        | 11.9%       |
| <b>Department of Public Works</b> |                   |                   |                   |                   |                   |                   |                  |             |
| DPW                               | 1,087,210         | 1,122,286         | 1,258,043         | 1,273,171         | 1,383,986         | 1,374,192         | 101,021          | 7.9%        |
| <b>Human Services</b>             |                   |                   |                   |                   |                   |                   |                  |             |
| BOARD OF HEALTH                   | 503,374           | 503,706           | 627,817           | 626,589           | 610,335           | 610,335           | (16,254)         | -2.6%       |
| COUNCIL ON AGING                  | 79,069            | 86,296            | 99,674            | 101,182           | 119,140           | 119,808           | 18,626           | 18.4%       |
| VETERANS                          | 29,631            | 31,499            | 48,362            | 33,435            | 32,836            | 31,288            | (2,147)          | -6.4%       |
| LIBRARY                           | 353,413           | 356,385           | 364,641           | 373,492           | 414,543           | 385,286           | 11,794           | 3.2%        |
| RECREATION                        | 18,911            | 10,163            | 35,620            | 29,545            | 35,820            | 32,885            | 3,340            | 11.3%       |
| HISTORICAL COMMISSION             | 340               | 175               | 600               | 600               | 600               | 600               | 0                | 0.0%        |
| CULTURAL COUNCIL                  | 82                | 0                 | 100               | 100               | 100               | 100               | 0                | 0.0%        |
| <b>Debt Service</b>               |                   |                   |                   |                   |                   |                   |                  |             |
| DEBT SERVICE                      | 371,900           | 371,439           | 356,000           | 313,950           | 300,900           | 300,900           | (13,050)         | -4.2%       |
| <b>Benefits</b>                   |                   |                   |                   |                   |                   |                   |                  |             |
| ESSEX COUNTY RETIREMENT FUND      | 641,424           | 660,171           | 687,493           | 731,433           | 805,420           | 805,420           | 73,987           | 10.1%       |
| UNEMPLOYMENT COMPENSATION         | 0                 | 10,301            | 7,501             | 1,500             | 1,500             | 1,500             | 0                | 0.0%        |
| EMPLOYEES' HEALTH INSURANCE       | 413,400           | 373,473           | 416,745           | 408,755           | 476,670           | 481,857           | 73,102           | 17.9%       |
| MEDICARE INSURANCE (FICA)         | 45,176            | 47,512            | 49,486            | 50,476            | 51,990            | 51,485            | 1,010            | 2.0%        |
| OPEB                              | 0                 | 0                 | 1                 | 1                 | 0                 | 0                 | (1)              | -100.0%     |
| INSURANCE AND BONDS               | 161,801           | 150,797           | 189,990           | 185,081           | 199,205           | 199,865           | 14,784           | 8.0%        |
| NET TRANSFERS - STABILIZATION     | 300,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 0                | 0.0%        |
| <b>EXPENSE BUDGET TOTAL</b>       | <b>14,742,532</b> | <b>15,167,848</b> | <b>16,317,921</b> | <b>16,710,000</b> | <b>18,377,101</b> | <b>18,103,035</b> | <b>1,393,035</b> | <b>8.3%</b> |

| <b>Summary</b>                    |                  |                  |                  |                  |                  |                  |                   |             |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------|
|                                   | FY19 Actual      | FY20 Actual      | FY21 Actual      | FY22 Budget      | DH/BCC           | FY23 Proposed    |                   |             |
|                                   |                  |                  |                  | Amended          |                  | TM/SB            | Change \$         | Change %    |
| Proposed FY23 Operating Budget:   | 14,742,532       | 15,167,848       | 16,317,921       | 16,710,000       | 18,377,101       | 18,103,035       | \$ 1,393,035      | 8.3%        |
| <b>FY23 non-Education budget:</b> | <b>6,687,685</b> | <b>6,922,037</b> | <b>7,821,736</b> | <b>7,952,995</b> | <b>8,376,549</b> | <b>8,303,858</b> | <b>\$ 350,863</b> | <b>4.4%</b> |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                            | FY 2020    | FY 2021    | FY 2022    | YTD thru 2/25/2022 |            | DH/BCC     | TM proposed<br>/ SB referred | Proposed Change |             |
|----------------------------|------------|------------|------------|--------------------|------------|------------|------------------------------|-----------------|-------------|
|                            | Expended   | Expended   | Amended    | \$                 | %          |            |                              | \$              | %           |
|                            | 6/30/2020  | 6/30/2021  | 10/23/2021 | Percent of yr:     | 65%        |            |                              |                 |             |
| <b>GENERAL GOVERNMENT</b>  |            |            |            |                    |            |            |                              |                 |             |
| Moderator's Salary         | 200        | 200        | 200        | 100                | 50%        | 200        | 200                          | -               | 0.0%        |
| Moderator's Expenses       | 55         | -          | 60         | 30                 | 50%        | 60         | 60                           | -               | 0.0%        |
| <b>114 Total Moderator</b> | <b>255</b> | <b>200</b> | <b>260</b> | <b>130</b>         | <b>50%</b> | <b>260</b> | <b>260</b>                   | <b>-</b>        | <b>0.0%</b> |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                       | FY 2020               | FY 2021               | FY 2022               | YTD thru 2/25/2022 |            | DH/BCC        | TM proposed<br>/ SB referred | Proposed Change |              |
|---------------------------------------|-----------------------|-----------------------|-----------------------|--------------------|------------|---------------|------------------------------|-----------------|--------------|
|                                       | Expended<br>6/30/2020 | Expended<br>6/30/2021 | Amended<br>10/23/2021 | \$                 | %          |               |                              | \$              | %            |
|                                       |                       |                       |                       | Percent of yr:     | 65%        |               |                              |                 |              |
| Select Board Appointed Salary & Wages |                       | 31,069                | 34,162                | 18,457             | 54%        | 34,845        | 30,116                       | (4,046)         | -11.8%       |
| Professional and Technical Services   | 7,590                 | 8,500                 | 10,000                | -                  | 0%         | 10,000        | 10,000                       | -               | 0.0%         |
| Operating Expenses                    | 6,399                 | 8,286                 | 14,000                | 3,864              | 28%        | 14,000        | 14,000                       | -               | 0.0%         |
| <b>122 Total Select Board</b>         | <b>13,989</b>         | <b>47,854</b>         | <b>58,162</b>         | <b>22,321</b>      | <b>38%</b> | <b>58,845</b> | <b>54,116</b>                | <b>(4,046)</b>  | <b>-7.0%</b> |

Notes

Budget maintains level staffing with assumed 2% COLA.

However, proposed FY23 budget does not carry funds for meeting minutes, in anticipation that meeting minutes will continue to be prepared by vendor, payable as expenses (not wages).

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                               | FY 2020        | FY 2021        | FY 2022        | YTD thru 2/25/2022 |            | DH/BCC         | TM proposed<br>/ SB referred | Proposed Change |             |
|-------------------------------|----------------|----------------|----------------|--------------------|------------|----------------|------------------------------|-----------------|-------------|
|                               | Expended       | Expended       | Amended        | \$                 | %          |                |                              | \$              | %           |
|                               | 6/30/2020      | 6/30/2021      | 10/23/2021     | Percent of yr:     | 65%        |                |                              |                 |             |
| Town Manager Salary           | 147,900        | 150,858        | 153,875        | 94,913             | 62%        | 156,952        | 156,952                      | 3,077           | 2.0%        |
| Town Manager Office Wages     | 62,523         | 70,679         | 72,092         | 44,475             | 62%        | 73,541         | 73,541                       | 1,449           | 2.0%        |
| Technology Expenses           | 40,056         | 48,342         | 51,865         | 44,362             | 86%        | 66,061         | 67,061                       | 15,196          | 29.3%       |
| Town Manager Expenses         | 12,688         | 17,695         | 33,055         | 13,991             | 42%        | 23,055         | 24,553                       | (8,502)         | -25.7%      |
| Vehicle Allowance             | 3,600          | 3,600          | 3,600          | 2,400              | 67%        | 3,600          | 3,600                        | -               | 0.0%        |
| <b>123 Total Town Manager</b> | <b>266,767</b> | <b>291,174</b> | <b>314,487</b> | <b>200,140</b>     | <b>64%</b> | <b>323,209</b> | <b>325,707</b>               | <b>11,220</b>   | <b>3.6%</b> |

Notes

Staffing budget removes 1 position included in FY22 budget (Asst. to the Town Manager and Finance Dept) and relocates it to Finance Department salary/wage budget.

Staffing budget includes new Asst. to the Town Manager position, while removing budgeted (but unfilled) FY22 new support position in Finance Department.

Increase in Technology budget driven primarily by:

- proactive equipment replacement budgeting (for all Town Offices, not just TM/Finance offices)
- increased server backup costs due to vendor change, increased protections
- includes 1-time costs totaling \$6,724 for server rack security project
- added \$1,000 to Technology budget to support addition of Planning permitting to PermitLink software

Reduction in Expense budget because FY22 carried funds for personnel policy updates, now underway. Dedicated funds for this initiative not proposed in FY23 budget.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                               | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC         | TM proposed<br>/ SB referred | Proposed Change |              |
|-------------------------------|------------------|------------------|-------------------|--------------------|------------|----------------|------------------------------|-----------------|--------------|
|                               | Expended         | Expended         | Amended           | \$                 | %          |                |                              | \$              | %            |
|                               | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                |                              |                 |              |
| Finance Dept Salaries & Wages | 200,794          | 195,647          | 237,918           | 120,173            | 51%        | 270,594        | 270,594                      | 32,676          | 13.7%        |
| Annual Audit                  | 20,500           | 20,500           | 20,500            | 20,500             | 100%       | 20,500         | 20,500                       | -               | 0.0%         |
| Tax Title and Foreclosure     | 75               | 478              | 1,000             | -                  | 0%         | 800            | 800                          | (200)           | -20.0%       |
| Postage Expense               | 12,942           | 14,847           | 15,400            | 10,918             | 71%        | 16,430         | 16,430                       | 1,030           | 6.7%         |
| Finance Dept Expenses         | 18,209           | 23,157           | 27,955            | 16,843             | 60%        | 28,805         | 27,280                       | (675)           | -2.4%        |
| Travel                        | 1,018            | 518              | 2,000             | 911                | 46%        | 2,000          | 2,000                        | -               | 0.0%         |
| <b>135 Total Finance</b>      | <b>253,538</b>   | <b>255,148</b>   | <b>304,773</b>    | <b>169,345</b>     | <b>56%</b> | <b>339,129</b> | <b>337,604</b>               | <b>32,831</b>   | <b>10.8%</b> |

Notes

Staffing budget includes 1 position (Asst. to the Town Manager and Finance Dept) included in FY22 Town Manager salary/wages budget, with revised FY23 Finance responsibilities.

Staffing budget does not include unfilled FY22 position budgeted in Finance Department (~\$49k).

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                    | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |        |
|------------------------------------|-----------|-----------|------------|--------------------|-----|--------|------------------------------|-----------------|--------|
|                                    | Expended  | Expended  | Amended    | \$                 | %   |        |                              | \$              | %      |
|                                    | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |        |                              |                 |        |
| Finance Committee Expenses         | 1,067     | 751       | 2,000      | 452                | 23% | 2,000  | 2,000                        | -               | 0.0%   |
| Reserve Fund                       | -         | -         | 76,000     | 20,000             | 26% | 60,000 | 60,000                       | (16,000)        | -21.1% |
| <b>131 Total Finance Committee</b> | 1,067     | 751       | 78,000     | 20,452             | 26% | 62,000 | 62,000                       | (16,000)        | -20.5% |

Notes

Typical annual budgeting for FinCom Reserve at \$60k.

During FY22 budget process last year, FinCom added to Reserve proportional amounts it had reduced from other budget sections (resulting in FY22 budgeted amount of \$96,000).

Within FY23 budget process, FinCom may choose to add to or otherwise modify its proposed Reserve Fund and Expenses accounts.

FY22 Reserve Fund Amended balance accounts for FinCom approval (in Jan 2022) of \$20k transfer to Special Counsel expense line.

(Reserve Fund was budgeted at \$96k, but once transfer is approved this shows up as a change to budgeted amounts in both this and the Special Counsel budget lines).

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                     | FY 2020        | FY 2021        | FY 2022        | YTD thru 2/25/2022 |            | DH/BCC            | TM proposed<br>/ SB referred | Proposed Change |              |
|-------------------------------------|----------------|----------------|----------------|--------------------|------------|-------------------|------------------------------|-----------------|--------------|
|                                     | Expended       | Expended       | Amended        | \$                 | %          |                   |                              | \$              | %            |
|                                     | 6/30/2020      | 6/30/2021      | 10/23/2021     | Percent of yr:     | 65%        |                   |                              |                 |              |
|                                     |                |                |                |                    |            | <u>12/28/2022</u> |                              |                 |              |
| Assessors Appt'd Pers Salaries      | 124,297        | 95,260         | 129,410        | 78,684             | 61%        | 132,081           | 132,081                      | 2,671           | 2.1%         |
| Assessors Expenses                  | 42,495         | 47,272         | 54,483         | 36,522             | 67%        | 51,699            | 51,699                       | (2,784)         | -5.1%        |
| Assessing Dept/Board mileage/travel | 2,400          | 181            | 500            | -                  | 0%         | -                 | -                            | (500)           | -100.0%      |
| Board and Clerk mileage reimb.      | 80             | -              | -              |                    |            | -                 |                              | -               |              |
| <b>141 Total Assessors</b>          | <b>169,271</b> | <b>142,714</b> | <b>184,393</b> | <b>115,206</b>     | <b>62%</b> | <b>183,780</b>    | <b>183,780</b>               | <b>(613)</b>    | <b>-0.3%</b> |

Notes

FY22 Budget carried \$3,593 for share of MVPC cost for updated Pictometry orthophotos. Reduced costs for updated flyover in FY23 budget.

Budget proposed by Assessing Dept. aggregates mileage/travel into overall Expenses line item.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC                     | TM proposed<br>/ SB referred | Proposed Change |       |
|----------------------------------|-----------|-----------|------------|--------------------|-----|----------------------------|------------------------------|-----------------|-------|
|                                  | Expended  | Expended  | Amended    | \$                 | %   |                            |                              | \$              | %     |
|                                  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |                            |                              |                 |       |
| Purchase of Services             | 13,770    | 20,558    | 58,000     | 33,923             | 58% | <u>2/14/2022</u><br>72,014 | 65,124                       | 7,124           | 12.3% |
| <b>151 Total Special Counsel</b> | 13,770    | 20,558    | 58,000     | 33,923             | 58% | 72,014                     | 65,124                       | 7,124           | 12.3% |

Notes

Avg. monthly cost for Town Counsel \$6,030 from Aug 2021 through Jan 2022.

Initial tenure included significant legal backlog, as well as multiple time-intensive personnel, land use and/or litigation issues.

Proposed FY23 budget assumed avg. monthly costs at 90% of FY22 (YTD), due to clearing of backlog matters affecting FY22 costs.

FY22 Reserve Fund Amended Budget accounts for FinCom approval of \$20k transfer to Special Counsel expense line.



# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC           | TM proposed<br>/ SB referred | Proposed Change |              |
|--------------------------------|------------------|------------------|-------------------|--------------------|------------|------------------|------------------------------|-----------------|--------------|
|                                | Expended         | Expended         | Amended           | \$                 | %          |                  |                              | \$              | %            |
|                                | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                  |                              |                 |              |
|                                |                  |                  |                   |                    |            | <u>1/12/2022</u> |                              |                 |              |
| Town Clerk Salary & Wages      | 112,719          | 118,757          | 136,793           | 71,823             | 53%        | 136,961          | 135,144                      | (1,649)         | -1.2%        |
| Operation of Fax/Photo Machine | 5,349            | 4,604            | 5,650             | 3,395              | 60%        | 6,370            | 6,370                        | 720             | 12.7%        |
| Town Clerk's Expenses          | 3,662            | 3,482            | 7,000             | 2,198              | 31%        | 7,500            | 7,500                        | 500             | 7.1%         |
| <b>161 Total Town Clerk</b>    | <b>121,730</b>   | <b>126,843</b>   | <b>149,443</b>    | <b>77,416</b>      | <b>52%</b> | <b>150,831</b>   | <b>149,014</b>               | <b>(429)</b>    | <b>-0.3%</b> |

Notes

Prior to FY23, this section included Town Clerk/Town Counsel expenses. With the retirement of M. McCarron in July 2021, the town began contracting for General Counsel services.

Anticipated personnel turnover at Asst. Town Clerk position.

Proposed budget carries wage based on percent of position range; may change upon completion of recruitment/hiring process.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                 | FY 2020               | FY 2021               | FY 2022               | YTD thru 2/25/2022 |            | DH/BCC        | TM proposed<br>/ SB referred | Proposed Change |              |
|---------------------------------|-----------------------|-----------------------|-----------------------|--------------------|------------|---------------|------------------------------|-----------------|--------------|
|                                 | Expended<br>6/30/2020 | Expended<br>6/30/2021 | Amended<br>10/23/2021 | \$                 | %          |               |                              | \$              | %            |
|                                 |                       |                       |                       | Percent of yr:     | 65%        |               |                              |                 |              |
| Town Clerk Compensation         | 150                   | 200                   | 200                   | -                  | 0%         | 200           | 200                          | -               | 0.0%         |
| Bd of Registrars Salary & Wages | 4,235                 | 7,889                 | 4,550                 | 500                | 11%        | 9,900         | 9,900                        | 5,350           | 117.6%       |
| Bd of Registrars Expenses       | 6,086                 | 4,808                 | 7,800                 | 2,140              | 27%        | 8,000         | 8,000                        | 200             | 2.6%         |
| <b>162 Total Registrars</b>     | <b>10,472</b>         | <b>12,897</b>         | <b>12,550</b>         | <b>2,640</b>       | <b>21%</b> | <b>18,100</b> | <b>18,100</b>                | <b>5,550</b>    | <b>44.2%</b> |

Notes

Increased expenses largely due to increased number of elections to occur in FY23 (3 elections in FY23 v. 1 in FY22).

Budget includes 1-week of early voting for each of 3 elections (6 election workers, all day election day x 3 elections; 3 workers for 5 days of early voting x 3 weeks).

Budget also carries wage increase to \$15/hr for poll workers.

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## Proposed FY23 Operating Budget

|                                 | FY 2020       | FY 2021       | FY 2022       | YTD thru 2/25/2022 |            | DH/BCC           | TM proposed<br>/ SB referred | Proposed Change |              |
|---------------------------------|---------------|---------------|---------------|--------------------|------------|------------------|------------------------------|-----------------|--------------|
|                                 | Expended      | Expended      | Amended       | \$                 | %          |                  |                              | \$              | %            |
|                                 | 6/30/2020     | 6/30/2021     | 10/23/2021    | Percent of yr:     | 65%        |                  |                              |                 |              |
|                                 |               |               |               |                    |            | <u>1/12/2022</u> |                              |                 |              |
| Conservation Com Salary & Wages | 26,442        | 24,529        | 38,864        | 16,398             | 42%        | 64,785           | 60,281                       | 21,417          | 55.1%        |
| Land Agent Wages                |               | 2,009         | 0             | -                  | 0%         |                  | -                            | (0)             | -100.0%      |
| Conservation Com Expenses       | 533           | 5,911         | 6,310         | 5,763              | 91%        | 6,181            | 6,351                        | 41              | 0.6%         |
| Con Com Vehicle Allowance       | 350           | 450           | -             |                    |            | -                | -                            | -               |              |
| <b>171 Total Conservation</b>   | <b>27,326</b> | <b>32,898</b> | <b>45,174</b> | <b>22,161</b>      | <b>49%</b> | <b>70,966</b>    | <b>66,632</b>                | <b>21,458</b>   | <b>47.5%</b> |

Notes

During FY22, Town entered MOU with Town of Merrimac for shared Conservation Agent (25 hrs in WN, 15 hrs in Merrimac).

Town of West Newbury is Lead Entity in MOU, and all of Agent's payroll runs through West Newbury. Therefore the FY23 budgeted cost is for 100% of Agent wages.

Gross expense (budgeted here and Employee Benefits section of budget) is offset by receipt of funds from Merrimac for their proportional share of wages, benefits and expenses (per terms in MOU).

FY23 est. revenue offset is \$24,637 based on their proposed budget carrying 12.5 (of 40) of the Agent's weekly work hours.

**Therefore, the increase in this budget line item is gross, not net, and will be offset by Merrimac revenues.**

Town Manager proposed budget carries \$170 above ConCom proposed budget for est. FY23 zoom costs.

ConCom proposed budget carried funds for Agent wages above budgeted (if needed due to workload). Town Manager budget does not carry this amount.

If add'l staffing costs are incurred, with TM and ConCom approval these costs could be paid from Wetlands Protection Fund (per MGL c.43 s.218 of Acts of 1997).

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                            | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC                     | TM proposed<br>/ SB referred | Proposed Change |             |
|----------------------------|------------------|------------------|-------------------|--------------------|------------|----------------------------|------------------------------|-----------------|-------------|
|                            | Expended         | Expended         | Amended           | \$                 | %          |                            |                              | \$              | %           |
|                            | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                            |                              |                 |             |
| Planning Bd Salary & Wages | 53,024           | 54,921           | 57,402            | 34,920             | 61%        | <u>1/18/2022</u><br>75,656 | 59,882                       | 2,480           | 4.3%        |
| Planning Bd Expenses       | 4,928            | 5,950            | 6,600             | 2,544              | 39%        | 10,020                     | 9,220                        | 2,620           | 39.7%       |
| MVPC Assessment            | 1,623            | 1,663            | 1,705             | 1,705              | 100%       | 1,748                      | 1,748                        | 43              | 2.5%        |
| <b>175 Total Planning</b>  | <b>59,576</b>    | <b>62,534</b>    | <b>65,707</b>     | <b>39,169</b>      | <b>60%</b> | <b>87,424</b>              | <b>70,850</b>                | <b>5,143</b>    | <b>7.8%</b> |

Notes

Planning Board-proposed budget carries proposed wage increase above COLA for Town Planner; and carries add'l budgeted 5 hrs/wk for "as needed" work above budgeted.  
 Town Manager-proposed budget as referred by Select Board does not carry wage increase above COLA, pending results of Wage/Classification study; and maintains FY22 budgeted hours of 25 hrs/wk for Town Planner and 6 hrs/wk for Planning Admin.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                   | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC     | TM proposed<br>/ SB referred | Proposed Change |             |
|-----------------------------------|------------------|------------------|-------------------|--------------------|------------|------------|------------------------------|-----------------|-------------|
|                                   | Expended         | Expended         | Amended           | \$                 | %          |            |                              | \$              | %           |
|                                   | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |            |                              |                 |             |
| ZBA Salary & Wages                | 1,000            | -                | -                 | -                  |            | -          | -                            | -               |             |
| ZBA Expenses                      | 398              | 292              | 700               | 318                | 45%        | 700        | 700                          | -               | 0.0%        |
| <b>176 Total Board of Appeals</b> | <b>1,398</b>     | <b>292</b>       | <b>700</b>        | <b>318</b>         | <b>45%</b> | <b>700</b> | <b>700</b>                   | <b>-</b>        | <b>0.0%</b> |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                             | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC                    | TM proposed<br>/ SB referred | Proposed Change |      |
|-----------------------------|-----------|-----------|------------|--------------------|-----|---------------------------|------------------------------|-----------------|------|
|                             | Expended  | Expended  | Amended    | \$                 | %   |                           |                              | \$              | %    |
|                             | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |                           |                              |                 |      |
| Open Space Expenses         | -         | -         | 750        | 69                 | 9%  | <u>1/27/2022</u><br>1,500 | 750                          | -               | 0.0% |
| <b>179 Total Open Space</b> | -         | -         | 750        | 69                 | 9%  | 1,500                     | 750                          | -               | 0.0% |

|                                  |         |         |           |         |     |           |           |        |      |
|----------------------------------|---------|---------|-----------|---------|-----|-----------|-----------|--------|------|
| <b>TOTAL GENERAL GOVERNMENT:</b> | 939,157 | 993,861 | 1,272,400 | 703,291 | 55% | 1,368,758 | 1,334,637 | 62,237 | 4.9% |
|----------------------------------|---------|---------|-----------|---------|-----|-----------|-----------|--------|------|

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|   | FY 2020          | FY 2021          | FY 2022          | YTD thru 2/25/2022 |            | DH/BCC                     | TM proposed<br>/ SB referred | Proposed Change |             |
|---|------------------|------------------|------------------|--------------------|------------|----------------------------|------------------------------|-----------------|-------------|
|   | Expended         | Expended         | Amended          | \$                 | %          |                            |                              | \$              | %           |
|   | 6/30/2020        | 6/30/2021        | 10/23/2021       | Percent of yr:     | 65%        |                            |                              |                 |             |
| <b>PUBLIC SAFETY</b>                        |                  |                  |                  |                    |            |                            |                              |                 |             |
| School Resource Officer                     | 65,537           | 67,495           | 68,845           | 33,278             | 48%        | <u>1/18/2022</u><br>69,883 | 69,883                       | 1,038           | 1.5%        |
| Police Salaries & Wages                     | 848,106          | 882,496          | 944,191          | 550,729            | 58%        | 955,220                    | 955,220                      | 11,029          | 1.2%        |
| Supplemental Salaries/Wages (Police Reform) |                  |                  | 25,000           | -                  | 0%         |                            | -                            | (25,000)        | -100.0%     |
| Police OT Wages                             | 42,026           | 67,775           | 47,007           | 51,700             | 110%       | 63,427                     | 63,427                       | 16,420          | 34.9%       |
| Police Expenses                             | 81,990           | 67,473           | 102,204          | 59,962             | 59%        | 105,560                    | 105,560                      | 3,356           | 3.3%        |
| Police Cruiser                              | 37,000           | 38,903           | 40,000           | -                  | 0%         | 40,000                     | 40,000                       | -               | 0.0%        |
| <b>210 Total Police</b>                     | <b>1,074,659</b> | <b>1,124,141</b> | <b>1,227,246</b> | <b>695,670</b>     | <b>57%</b> | <b>1,234,090</b>           | <b>1,234,090</b>             | <b>6,844</b>    | <b>0.6%</b> |

Notes

Police Dept. wage budgeting subject to change based on finalization of terms for FY23 Police Chief and personnel.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|   | FY 2020        | FY 2021        | FY 2022        | YTD thru 2/25/2022 |            | DH/BCC         | TM proposed<br>/ SB referred | Proposed Change |             |
|---|----------------|----------------|----------------|--------------------|------------|----------------|------------------------------|-----------------|-------------|
|   | Expended       | Expended       | Amended        | \$                 | %          |                |                              | \$              | %           |
|   | 6/30/2020      | 6/30/2021      | 10/23/2021     | Percent of yr:     | 65%        |                |                              |                 |             |
| Fire Alarm Wages                        | 59,542         | 73,090         | 92,596         | 39,297             | 42%        | 94,448         | 94,448                       | 1,852           | 2.0%        |
| Fire Training/Drills                    | 13,561         | 9,710          | 27,346         | 9,784              | 36%        | 27,893         | 27,893                       | 547             | 2.0%        |
| Fire Dept Other Wages                   | 23,930         | 26,166         | 26,010         | 10,050             | 39%        | 26,530         | 26,530                       | 520             | 2.0%        |
| Fire Administration Wages               | 23,407         | 26,245         | 26,769         | 17,441             | 65%        | 27,305         | 27,305                       | 535             | 2.0%        |
| Fire Dept. Medical Exam                 | 689            | 972            | 3,000          | -                  | 0%         | 3,000          | 3,000                        | -               | 0.0%        |
| Hydrant/Fire Protection (to Water Dept) | 77,207         | 77,207         | 77,207         | 77,207             | 100%       | 77,207         | 77,207                       | -               | 0.0%        |
| Fire Alarm Communications               | 9,271          | 10,977         | 11,000         | 5,176              | 47%        | 11,000         | 11,000                       | -               | 0.0%        |
| Fire Expenses                           | 41,502         | 45,039         | 46,000         | 36,233             | 79%        | 46,000         | 46,000                       | -               | 0.0%        |
| <b>220 Total Fire</b>                   | <b>249,108</b> | <b>269,406</b> | <b>309,928</b> | <b>195,188</b>     | <b>63%</b> | <b>313,382</b> | <b>313,382</b>               | <b>3,454</b>    | <b>1.1%</b> |

Notes

Fire Dept. wage budgeting subject to change based on finalization of terms for FY23 Police Chief and personnel.



# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                     | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC           | TM proposed<br>/ SB referred | Proposed Change |             |
|-------------------------------------|------------------|------------------|-------------------|--------------------|------------|------------------|------------------------------|-----------------|-------------|
|                                     | Expended         | Expended         | Amended           | \$                 | %          |                  |                              | \$              | %           |
|                                     | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                  |                              |                 |             |
|                                     |                  |                  |                   |                    |            | <u>1/26/2022</u> |                              |                 |             |
| Municipal Dispatch Salaries & Wages | 223,286          | 222,564          | 278,515           | 136,224            | 49%        | 285,034          | 285,034                      | 6,519           | 2.3%        |
| Municipal Dispatch OT Wages         | 17,118           | 28,370           | 25,792            | 15,496             | 60%        | 25,765           | 25,765                       | (27)            | -0.1%       |
| Municipal Dispatch Expenses         | 22,657           | 21,800           | 27,175            | 18,003             | 66%        | 27,590           | 27,590                       | 415             | 1.5%        |
| <b>230 Total Municipal Dispatch</b> | <b>263,061</b>   | <b>272,734</b>   | <b>331,482</b>    | <b>169,724</b>     | <b>51%</b> | <b>338,389</b>   | <b>338,389</b>               | <b>6,907</b>    | <b>2.1%</b> |

Notes

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC            | TM proposed<br>/ SB referred | Proposed Change |             |
|--------------------------------|------------------|------------------|-------------------|--------------------|------------|-------------------|------------------------------|-----------------|-------------|
|                                | Expended         | Expended         | Amended           | \$                 | %          |                   |                              | \$              | %           |
|                                | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                   |                              |                 |             |
|                                |                  |                  |                   |                    |            | <u>12/23/2022</u> |                              |                 |             |
| Inspectors Salaries & Wages    | 121,767          | 123,448          | 126,392           | 77,233             | 61%        | 128,920           | 129,962                      | 3,570           | 2.8%        |
| Inspectors Expenses            | 9,016            | 13,307           | 9,000             | 3,841              | 43%        | 11,000            | 9,000                        | -               | 0.0%        |
| Inspectors' Vehicle Allowances | 5,220            | 5,880            | 5,880             | 3,840              | 65%        | 5,880             | 5,880                        | -               | 0.0%        |
| <b>240 Total Inspectors</b>    | <b>136,003</b>   | <b>142,635</b>   | <b>141,272</b>    | <b>84,914</b>      | <b>60%</b> | <b>145,800</b>    | <b>144,842</b>               | <b>3,570</b>    | <b>2.5%</b> |

Notes

Dept Head budget included add'l \$2k for as-needed translation/other services for ADA compliance (based on recommendation of Mass Office of Disability).

Removed from TM proposed budget. If such expenses are incurred, would be paid from different section of the operating budget.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                       | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC            | TM proposed<br>/ SB referred | Proposed Change |             |
|---------------------------------------|------------------|------------------|-------------------|--------------------|------------|-------------------|------------------------------|-----------------|-------------|
|                                       | Expended         | Expended         | Amended           | \$                 | %          |                   |                              | \$              | %           |
|                                       | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                   |                              |                 |             |
|                                       |                  |                  |                   |                    |            | <u>12/28/2021</u> |                              |                 |             |
| Emergency Mgmt Salary & Wages         | 7,588            | 7,913            | 8,959             | 6,507              | 73%        | 9,227             | 9,138                        | 179             | 2.0%        |
| Emergency Mgmt Expenses               | 2,208            | 686              | 3,000             | -                  | 0%         | 3,000             | 3,000                        | -               | 0.0%        |
| <b>291 Total Emergency Management</b> | <b>9,796</b>     | <b>8,599</b>     | <b>11,959</b>     | <b>6,507</b>       | <b>54%</b> | <b>12,227</b>     | <b>12,138</b>                | <b>179</b>      | <b>1.5%</b> |

Notes

Dept Head budget carries 3% COLA. Town Manager budget carries (assumed) 2% COLA for consistency with budgeting for other non-contractual wages.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                 | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |     | DH/BCC                     | TM proposed<br>/ SB referred | Proposed Change |      |
|---------------------------------|------------------|------------------|-------------------|--------------------|-----|----------------------------|------------------------------|-----------------|------|
|                                 | Expended         | Expended         | Amended           | \$                 | %   |                            |                              | \$              | %    |
|                                 | <u>6/30/2020</u> | <u>6/30/2021</u> | <u>10/23/2021</u> | Percent of yr:     | 65% |                            |                              |                 |      |
| Animal Control Expenses         | 24,050           | 26,246           | 25,898            | 19,424             | 75% | <u>1/22/2022</u><br>26,858 | 26,858                       | 960             | 3.7% |
| <b>292 Total Animal Control</b> | 24,050           | 26,246           | 25,898            | 19,424             | 75% | 26,858                     | 26,858                       | 960             | 3.7% |

Notes

Budgeted per terms of agreed MOU with City of Newburyport. Agreement in effect through FY23.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020               | FY 2021               | FY 2022               | YTD thru 2/25/2022 |            | DH/BCC           | TM proposed<br>/ SB referred | Proposed Change |              |
|--|-----------------------|-----------------------|-----------------------|--------------------|------------|------------------|------------------------------|-----------------|--------------|
|  | Expended<br>6/30/2020 | Expended<br>6/30/2021 | Amended<br>10/23/2021 | \$                 | %          |                  |                              | \$              | %            |
|  |                       |                       |                       | Percent of yr:     | 65%        |                  |                              |                 |              |
| Harbormaster Salary & Wages            | 2,000                 | 2,000                 | -                     | -                  |            | <u>1/22/2022</u> | -                            | -               |              |
| Harbormaster Exp (contracted services) | -                     | -                     | 3,500                 | 2,500              | 71%        | 4,000            | 4,000                        | 500             | 14.3%        |
| <b>295 Total Harbormaster</b>          | <b>2,000</b>          | <b>2,000</b>          | <b>3,500</b>          | <b>2,500</b>       | <b>71%</b> | <b>4,000</b>     | <b>4,000</b>                 | <b>500</b>      | <b>14.3%</b> |

Notes

Budgeted per terms of agreed MOU with Town of Salisbury. Agreement in effect through FY24.

|                             |           |           |           |           |     |           |           |        |      |
|-----------------------------|-----------|-----------|-----------|-----------|-----|-----------|-----------|--------|------|
| <b>TOTAL PUBLIC SAFETY:</b> | 1,758,678 | 1,845,760 | 2,051,285 | 1,173,927 | 57% | 2,074,746 | 2,073,699 | 22,415 | 1.1% |
|-----------------------------|-----------|-----------|-----------|-----------|-----|-----------|-----------|--------|------|

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |   | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |   |
|--|-----------|-----------|------------|--------------------|---|--------|------------------------------|-----------------|---|
|  | Expended  | Expended  | Amended    | \$                 | % |        |                              | \$              | % |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr: 65% |   |        |                              |                 |   |

| EDUCATION                          |                  |                  |                  |                  |            |                  |                  |                |              |
|------------------------------------|------------------|------------------|------------------|------------------|------------|------------------|------------------|----------------|--------------|
|                                    |                  |                  |                  |                  |            | <u>2/2/2022</u>  | <u>3/11/2022</u> |                |              |
| Pentucket Regional Sch Assessment  | 7,372,813        | 7,387,515        | 7,242,985        | 4,834,880        | 67%        | 7,968,544        | 7,767,169        | 524,184        | 7.2%         |
| Pentucket Capital Assessment       | 58,227           | 710,567          | 799,231          | 797,704          | 100%       | 1,232,822        | 1,232,822        | 433,591        | 54.3%        |
| Pentucket Assessment Page Phase II | 509,538          | 501,438          | 493,338          | 328,892          | 67%        | 485,238          | 485,238          | (8,100)        | -1.6%        |
| <b>304 Total Pentucket</b>         | <b>7,940,578</b> | <b>8,599,520</b> | <b>8,535,554</b> | <b>5,961,476</b> | <b>70%</b> | <b>9,686,604</b> | <b>9,485,229</b> | <b>949,675</b> | <b>11.1%</b> |

Notes

Town Manager proposed budget could be revised to carry (in Transfers section) "draw" of \$397,325 from School Stabilization in FY23 to offset Middle/High School debt service.

|                                  |                |                |                |                |            |                  |                |               |              |
|----------------------------------|----------------|----------------|----------------|----------------|------------|------------------|----------------|---------------|--------------|
|                                  |                |                |                |                |            | <u>2/10/2022</u> |                |               |              |
| Whittier Minimum Contribution    | 225,975        | 146,262        | 136,998        | 116,448        | 85%        | 219,455          | 219,455        | 82,457        | 60.2%        |
| Whittier Other Assessments       | 40,443         | 22,570         | 18,727         | 15,918         | 85%        | 27,420           | 27,420         | 8,693         | 46.4%        |
| Whittier Debt/Capital Assessment | 21,994         | 21,781         | 21,602         | 18,362         | 85%        | 23,860           | 23,860         | 2,258         | 10.5%        |
| <b>305 Total Whittier</b>        | <b>288,411</b> | <b>190,613</b> | <b>177,327</b> | <b>150,728</b> | <b>85%</b> | <b>270,735</b>   | <b>270,735</b> | <b>93,408</b> | <b>52.7%</b> |

Notes

Costs driven by enrollment (up 5 students from current year).

|   |               |               |               |               |            |                  |               |              |              |
|---|---------------|---------------|---------------|---------------|------------|------------------|---------------|--------------|--------------|
|   |               |               |               |               |            | <u>1/21/2022</u> |               |              |              |
| Essex North Shore Agricultural                  | 16,822        | 38,167        | 44,125        | 20,617        | 47%        | 43,213           | 43,213        | (911)        | -2.1%        |
| <b>310 Total Essex North Shore Agricultural</b> | <b>16,822</b> | <b>38,167</b> | <b>44,125</b> | <b>20,617</b> | <b>47%</b> | <b>43,213</b>    | <b>43,213</b> | <b>(911)</b> | <b>-2.1%</b> |

Notes

Budgeting assumes no increase from current FY22 enrollment (2 students).

Won't know actual enrollment number until 10/1/22; if enrollment increases, would propose FY23 budget amendment in Fall 2022.

|                         |                  |                  |                  |                  |            |                   |                  |                  |              |
|-------------------------|------------------|------------------|------------------|------------------|------------|-------------------|------------------|------------------|--------------|
| <b>TOTAL EDUCATION:</b> | <b>8,245,811</b> | <b>8,828,300</b> | <b>8,757,006</b> | <b>6,132,821</b> | <b>70%</b> | <b>10,000,552</b> | <b>9,799,177</b> | <b>1,042,172</b> | <b>11.9%</b> |
|-------------------------|------------------|------------------|------------------|------------------|------------|-------------------|------------------|------------------|--------------|

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |   |
|--|-----------|-----------|------------|--------------------|-----|--------|------------------------------|-----------------|---|
|  | Expended  | Expended  | Amended    | \$                 | %   |        |                              | \$              | % |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |        |                              |                 |   |

| DEPARTMENT OF PUBLIC WORKS                      |                  |                  |                  |                |            |                  |                  |                |             |
|---|------------------|------------------|------------------|----------------|------------|------------------|------------------|----------------|-------------|
|   |                  |                  |                  |                |            | <u>1/24/2022</u> |                  |                |             |
| DPW Salaries & Wages                            | 428,918          | 471,302          | 483,196          | 298,685        | 62%        | 577,191          | 567,397          | 84,201         | 17.4%       |
| DPW Overtime Wages                              | 8,049            | 16,225           | 13,000           | 9,945          | 77%        | 16,000           | 16,000           | 3,000          | 23.1%       |
| Snow & Ice Removal                              | 211,087          | 224,021          | 150,000          | 98,657         | 66%        | 150,000          | 150,000          | -              | 0.0%        |
| Town Bldgs Operating Expenses                   | 119,651          | 134,462          | 130,830          | 68,005         | 52%        | 150,830          | 150,830          | 20,000         | 15.3%       |
| Town Bldgs Improvements                         | 63,292           | 45,075           | 51,000           | 9,259          | 18%        | 51,000           | 51,000           | -              | 0.0%        |
| Street/Paving Repairs                           | 25,672           | 16,534           | 70,000           | 42,773         | 61%        | 55,000           | 55,000           | (15,000)       | -21.4%      |
| Highway, Sidewalk & Trees                       | 128,468          | 142,398          | 196,395          | 96,800         | 49%        | 205,215          | 205,215          | 8,820          | 4.5%        |
| Stormwater management                           | 7,109            | 14,265           | 15,500           | 6,258          | 40%        | 15,500           | 15,500           | -              | 0.0%        |
| DPW Expenses                                    | 9,563            | 12,469           | 14,250           | 7,530          | 53%        | 14,250           | 14,250           | -              | 0.0%        |
| Parks Expense                                   | 9,298            | 16,637           | 15,000           | 9,746          | 65%        | 15,000           | 15,000           | -              | 0.0%        |
| Electricity                                     | 70,510           | 70,000           | 70,000           | 38,251         | 55%        | 70,000           | 70,000           | -              | 0.0%        |
| Road Machinery Operating Expen                  | 29,329           | 40,456           | 51,000           | 20,133         | 39%        | 51,000           | 51,000           | -              | 0.0%        |
| DPW Vehicle Allowance                           | 6,000            | 6,000            | 6,000            | 4,000          | 67%        | 6,000            | 6,000            | -              | 0.0%        |
| Public Street Lights                            | 5,341            | 6,421            | 7,000            | 3,161          | 45%        | 7,000            | 7,000            | -              | 0.0%        |
| <b>420/424 Total Department of Public Works</b> | <b>1,122,286</b> | <b>1,216,265</b> | <b>1,273,171</b> | <b>713,203</b> | <b>56%</b> | <b>1,383,986</b> | <b>1,374,192</b> | <b>101,021</b> | <b>7.9%</b> |
| <b>TOTAL PUBLIC WORKS:</b>                      | <b>1,122,286</b> | <b>1,216,265</b> | <b>1,273,171</b> | <b>713,203</b> | <b>56%</b> | <b>1,383,986</b> | <b>1,374,192</b> | <b>101,021</b> | <b>7.9%</b> |

Notes

Current DPW Union contract expires June 30, 2022.

Terms of contract beginning FY23 subject to collective bargaining, which is ongoing.

Numbers proposed here subject to change during budgeting process.

Per agreement with Board of Library Trustees, proposed FY23 Town Bldgs Op. Exp. budget carries supplemental funding for contracted cleaning services.

In FY22, those increased costs were split between DPW and Library operating budgets.

Town Manager-proposed budget as referred by Select Board includes proposed new full-time DPW position.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                  | FY 2020        | FY 2021        | FY 2022        | YTD thru 2/25/2022 |            | DH/BCC          | TM proposed<br>/ SB referred | Proposed Change |              |
|----------------------------------|----------------|----------------|----------------|--------------------|------------|-----------------|------------------------------|-----------------|--------------|
|                                  | Expended       | Expended       | Amended        | \$                 | %          |                 |                              | \$              | %            |
|                                  | 6/30/2020      | 6/30/2021      | 10/23/2021     | Percent of yr: 65% |            |                 |                              |                 |              |
| <b>HUMAN SERVICES</b>            |                |                |                |                    |            |                 |                              |                 |              |
|                                  |                |                |                |                    |            | <u>2/7/2022</u> |                              |                 |              |
| Board of Health Salary & Wages   | 119,906        | 124,592        | 127,084        | 78,089             | 61%        | 129,621         | 129,621                      | 2,537           | 2.0%         |
| Public Health Nurse              | 3,840          | 7,775          | 8,175          | 3,700              | 45%        | 8,175           | 8,175                        | -               | 0.0%         |
| Waste Collection & Disposal      | 311,390        | 375,680        | 401,940        | 200,862            | 50%        | 419,984         | 419,984                      | 18,044          | 4.5%         |
| Recycling                        | 38,401         | 21,159         | 45,000         | 1,051              | 2%         | 10,000          | 10,000                       | (35,000)        | -77.8%       |
| Hazardous Waste Expense          | 1,613          | 1,899          | 2,000          | 1,553              | 78%        | 2,000           | 2,000                        | -               | 0.0%         |
| Steele landfill monitoring       | 22,646         | 22,450         | 35,390         | 16,744             | 47%        | 33,555          | 33,555                       | (1,835)         | -5.2%        |
| Bd of Health Expenses            | 5,909          | 5,583          | 7,000          | 5,013              | 72%        | 7,000           | 7,000                        | -               | 0.0%         |
| <b>510 Total Board of Health</b> | <b>503,706</b> | <b>559,138</b> | <b>626,589</b> | <b>307,011</b>     | <b>49%</b> | <b>610,335</b>  | <b>610,335</b>               | <b>(16,254)</b> | <b>-2.6%</b> |

Notes

Initial budget proposed by BOH reduced during budget review process based on updated projected amounts for Recycling, and Landfill Monitoring costs.



# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                   | FY 2020       | FY 2021       | FY 2022        | YTD thru 2/25/2022 |            | DH/BCC            | TM proposed<br>/ SB referred | Proposed Change |              |
|-----------------------------------|---------------|---------------|----------------|--------------------|------------|-------------------|------------------------------|-----------------|--------------|
|                                   | Expended      | Expended      | Amended        | \$                 | %          |                   |                              | \$              | %            |
|                                   | 6/30/2020     | 6/30/2021     | 10/23/2021     | Percent of yr:     | 65%        |                   |                              |                 |              |
|                                   |               |               |                |                    |            | <u>11/29/2021</u> |                              |                 |              |
| Council on Aging Salary & Wages   | 68,754        | 55,905        | 81,682         | 39,937             | 49%        | 99,640            | 100,308                      | 18,626          | 22.8%        |
| Council on Aging Expenses         | 17,541        | 16,097        | 19,500         | 13,313             | 68%        | 19,500            | 19,500                       | -               | 0.0%         |
| <b>541 Total Council on Aging</b> | <b>86,296</b> | <b>72,002</b> | <b>101,182</b> | <b>53,250</b>      | <b>53%</b> | <b>119,140</b>    | <b>119,808</b>               | <b>18,626</b>   | <b>18.4%</b> |

Notes

Unlike prior years' budgets, COA salary/wage budget carries full amount of budgeted pay for Meals on Wheels/Site Coordinator position.

In prior years, COA only budgeted for partial pay for this position, with the balance of pay coming from EOE Formula Grant.

**Budgeting for gross cost of position increases FY23 budget by \$11,098.**

This will allow funding from Formula Grant (\$9,960 in FY21) to be used for other COA/Senior Center programming, or add'l MOW hrs as needed.

Town Manager-proposed FY23 budget reduces budgeted hours for Van Driver from 15 (FY22 and prior) to 10, to better match actual historical usage.

(Peak hours in recent years: 437 in calendar year 2021 (420 in c.y. 2020). At proposed rate, budget would support 522 hours.)

Proposed expense budget unchanged. May be opportunity to reduce expense budget due to increased availability of Formula Grant funds.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                  | FY 2020       | FY 2021       | FY 2022       | YTD thru 2/25/2022 |            | DH/BCC        | TM proposed<br>/ SB referred | Proposed Change |              |
|----------------------------------|---------------|---------------|---------------|--------------------|------------|---------------|------------------------------|-----------------|--------------|
|                                  | Expended      | Expended      | Amended       | \$                 | %          |               |                              | \$              | %            |
|                                  | 6/30/2020     | 6/30/2021     | 10/23/2021    | Percent of yr:     | 65%        |               |                              |                 |              |
|                                  |               |               |               |                    |            | 2/12/2022     |                              |                 |              |
| Soldiers Grave Expense           | 2,185         | 3,161         | 2,600         | -                  | 0%         | 2,600         | 3,592                        | 992             | 38.2%        |
| Memorial Day Expenses            | 455           | -             | 1,740         | -                  | 0%         | 1,740         | 2,200                        | 460             | 26.4%        |
| Veterans benefits & expenses     | -             | 21,112        | 7,400         | 2,206              | 30%        | 7,400         | 4,400                        | (3,000)         | -40.5%       |
| Northern Essex Veterans Services | 28,859        | 3,976         | 21,695        | 21,695             | 100%       | 21,096        | 21,096                       | (599)           | -2.8%        |
| <b>543 Total Veterans</b>        | <b>31,499</b> | <b>28,248</b> | <b>33,435</b> | <b>23,901</b>      | <b>71%</b> | <b>32,836</b> | <b>31,288</b>                | <b>(2,147)</b>  | <b>-6.4%</b> |

| Notes                  | Graves | Cost | \$           |
|------------------------|--------|------|--------------|
| Walnut Hill Cemetery   | 84     | 8    | 672          |
| Merrimack Cemetery     | 98     | 8    | 784          |
| Rural Cemetery         | 71     | 8    | 568          |
| Bridge Street Cemetery | 196    | 8    | 1,568        |
|                        |        |      | <u>3,592</u> |

|                              |         |         |         |         |     |         |         |     |      |
|------------------------------|---------|---------|---------|---------|-----|---------|---------|-----|------|
| <b>TOTAL HUMAN SERVICES:</b> | 621,500 | 659,389 | 761,206 | 384,162 | 50% | 762,311 | 761,431 | 225 | 0.0% |
|------------------------------|---------|---------|---------|---------|-----|---------|---------|-----|------|

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |   | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |   |
|--|-----------|-----------|------------|--------------------|---|--------|------------------------------|-----------------|---|
|  | Expended  | Expended  | Amended    | \$                 | % |        |                              | \$              | % |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr: 65% |   |        |                              |                 |   |

| CULTURE & RECREATION          |                |                |                |                |            |                  |                |               |             |
|-------------------------------|----------------|----------------|----------------|----------------|------------|------------------|----------------|---------------|-------------|
|                               |                |                |                |                |            | <u>1/25/2022</u> |                |               |             |
| Library Salaries & Wages      | 257,916        | 260,408        | 263,492        | 164,344        | 62%        | 303,543          | 274,286        | 10,794        | 4.1%        |
| Library Expenses              | 31,863         | 32,894         | 38,500         | 33,198         | 86%        | 32,000           | 33,000         | (5,500)       | -14.3%      |
| Library Books and Periodicals | 66,605         | 67,144         | 71,500         | 45,245         | 63%        | 79,000           | 78,000         | 6,500         | 9.1%        |
| <b>610 Total Library</b>      | <b>356,385</b> | <b>360,446</b> | <b>373,492</b> | <b>242,787</b> | <b>65%</b> | <b>414,543</b>   | <b>385,286</b> | <b>11,794</b> | <b>3.2%</b> |

Notes

Initial departmental budget proposed by Board of Library Trustees (BOLT) carries wage increases above COLA for all Library personnel.

Detailed rationale incl. in BOLT budget narrative; many proposed increases would affect long-tenured personnel.

Proposed Town Manager budget as referred by Select Board does not carry wage increases above COLA, pending results of Wage/Classification study.

Per agreement with DPW, proposed FY23 DPW (Town Bldgs Op. Exp.) budget carries supplemental funding for contracted cleaning services for Library.

In FY22, those increased costs were split between DPW and Library operating budgets. This reduction accounts for proposed reduced Library Expenses budget.

Per State Library requirements, Books/Periodicals budget must be at least 19% of total dept budget.

As proposed, Books/Periodicals represents 20.2% of proposed budget.

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                 | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |            | DH/BCC          | TM proposed<br>/ SB referred | Proposed Change |              |
|---------------------------------|------------------|------------------|-------------------|--------------------|------------|-----------------|------------------------------|-----------------|--------------|
|                                 | Expended         | Expended         | Amended           | \$                 | %          |                 |                              | \$              | %            |
|                                 | <b>6/30/2020</b> | <b>6/30/2021</b> | <b>10/23/2021</b> | Percent of yr:     | <b>65%</b> |                 |                              |                 |              |
|                                 |                  |                  |                   |                    |            | <u>2/1/2022</u> |                              |                 |              |
| Recreation Wages                | 1,666            | 239              | 2,445             | -                  | 0%         | 1,200           | 2,700                        | 255             | 10.4%        |
| Recreation Expenses             | 240              | 16,415           | 16,000            | 9,641              | 60%        | 26,520          | 19,085                       | 3,085           | 19.3%        |
| Action Cove Expenses            | 2,219            | 1,320            | 3,000             | -                  | 0%         | -               | 3,000                        | -               | 0.0%         |
| <b>630/637 Total Recreation</b> | <b>4,125</b>     | <b>17,974</b>    | <b>21,445</b>     | <b>9,641</b>       | <b>45%</b> | <b>27,720</b>   | <b>24,785</b>                | <b>3,340</b>    | <b>15.6%</b> |

Notes

Parks & Rec Commission proposed budget assumes draw of \$3,000 from Action Cove Gift Funds for playground maintenance expenses (primarily engineered wood fiber/playground surfacing). Town Manager budget does not make this assumption, pending confirmation that intended purposes are within eligibility for gift funds.

P&R Comm budget carries reduced pay for seasonal wages, with intent to pay \$600 from Gift Account.

Town Manager budget carries FY22 budgeted amount adjusted for (assumed) 2% COLA; carries funds for 180 hrs at \$15/hr. Does not assume draw from Gift Account for wages.

Town Manager budget assumes 50/50 cost split (between tax base and user fees) for port-a-potties (\$12,870 total expense) and baseball field restoration (\$7,500 total expense).

Proposed budget may change as more info becomes available re projected non-tax revenues (field use fees) to support O&M costs.

|  |                 |
|--|-----------------|
| One-time use accounts (early Jan 2022) | <u>Balances</u> |
| Parks & Rec Revolving 44 53D           | 5,350           |
| Action Cove Gift                       | 3,617           |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020          | FY 2021          | FY 2022           | YTD thru 2/25/2022 |     | DH/BCC                    | TM proposed<br>/ SB referred | Proposed Change |      |
|--|------------------|------------------|-------------------|--------------------|-----|---------------------------|------------------------------|-----------------|------|
|  | Expended         | Expended         | Amended           | \$                 | %   |                           |                              | \$              | %    |
|  | <u>6/30/2020</u> | <u>6/30/2021</u> | <u>10/23/2021</u> | Percent of yr:     | 65% |                           |                              |                 |      |
| Mill Pond Operating Expenses           | 1,189            | -                | 2,100             | 74                 | 4%  | <u>2/2/2022</u><br>2,100  | 2,100                        | -               | 0.0% |
| <b>631 Total Mill Pond</b>             | 1,189            | -                | 2,100             | 74                 | 4%  | 2,100                     | 2,100                        | -               | 0.0% |
| Bandstand Expense                      | 4,849            | -                | 6,000             | 3,797              | 63% | <u>1/24/2022</u><br>6,000 | 6,000                        | -               | 0.0% |
| <b>635 Total Bandstand</b>             | 4,849            | -                | 6,000             | 3,797              | 63% | 6,000                     | 6,000                        | -               | 0.0% |
| Historical Commission Expenses         | 175              | 312              | 600               | -                  | 0%  | <u>2/3/2022</u><br>600    | 600                          | -               | 0.0% |
| <b>691 Total Historical Commission</b> | 175              | 312              | 600               | -                  | 0%  | 600                       | 600                          | -               | 0.0% |
| Cultural Council Expense               | -                | -                | 100               | -                  | 0%  | 100                       | 100                          | -               | 0.0% |
| <b>695 Total Cultural Council</b>      | -                | -                | 100               | -                  | 0%  | 100                       | 100                          | -               | 0.0% |
| <b>TOTAL CULTURE &amp; RECREATION:</b> | 366,722          | 378,733          | 403,137           | 256,299            | 64% | 451,063                   | 418,871                      | 15,134          | 3.8% |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|                                   | FY 2020               | FY 2021               | FY 2022               | YTD thru 2/25/2022 |             | DH/BCC                      | TM proposed<br>/ SB referred | Proposed Change |              |
|-----------------------------------|-----------------------|-----------------------|-----------------------|--------------------|-------------|-----------------------------|------------------------------|-----------------|--------------|
|                                   | Expended<br>6/30/2020 | Expended<br>6/30/2021 | Amended<br>10/23/2021 | \$                 | %           |                             |                              | \$              | %            |
|                                   |                       |                       |                       | Percent of yr:     | 65%         |                             |                              |                 |              |
| <b>DEBT SERVICE</b>               |                       |                       |                       |                    |             |                             |                              |                 |              |
| Debt Service (Principal)          | 350,614               | 340,500               | 305,000               | 305,000            | 100%        | <u>1/22/2022</u><br>295,000 | 295,000                      | (10,000)        | -3.3%        |
| Debt Service (Interest)           | 20,825                | 15,400                | 8,950                 | 8,950              | 100%        | 5,900                       | 5,900                        | (3,050)         | -34.1%       |
| <b>710/750 Total Debt Service</b> | <b>371,439</b>        | <b>355,900</b>        | <b>313,950</b>        | <b>313,950</b>     | <b>100%</b> | <b>300,900</b>              | <b>300,900</b>               | <b>(13,050)</b> | <b>-4.2%</b> |
| <b>TOTAL DEBT SERVICE:</b>        | <b>371,439</b>        | <b>355,900</b>        | <b>313,950</b>        | <b>313,950</b>     | <b>100%</b> | <b>300,900</b>              | <b>300,900</b>               | <b>(13,050)</b> | <b>-4.2%</b> |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |      | DH/BCC                      | TM proposed<br>/ SB referred | Proposed Change |         |
|--|-----------|-----------|------------|--------------------|------|-----------------------------|------------------------------|-----------------|---------|
|  | Expended  | Expended  | Amended    | \$                 | %    |                             |                              | \$              | %       |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65%  |                             |                              |                 |         |
| <b>BENEFITS</b>                            |           |           |            |                    |      |                             |                              |                 |         |
| Essex Regional Retirement Assessment       | 660,171   | 687,493   | 731,433    | 731,432            | 100% | <u>1/14/2022</u><br>805,420 | 805,420                      | 73,987          | 10.1%   |
| <b>911 Total Essex Regional Retirement</b> | 660,171   | 687,493   | 731,433    | 731,432            | 100% | 805,420                     | 805,420                      | 73,987          | 10.1%   |
| Unemployment Insurance & Benefits          | 10,301    | -         | 1,500      | 370                | 25%  | 1,500                       | 1,500                        | -               | 0.0%    |
| <b>913 Total Unemployment Insurance</b>    | 10,301    | -         | 1,500      | 370                | 25%  | 1,500                       | 1,500                        | -               | 0.0%    |
| Group Insurance                            | 373,473   | 394,029   | 408,755    | 254,146            | 62%  | <u>2/7/2022</u><br>476,670  | 481,857                      | 73,102          | 17.9%   |
| <b>914 Total Group Insurance</b>           | 373,473   | 394,029   | 408,755    | 254,146            | 62%  | 476,670                     | 481,857                      | 73,102          | 17.9%   |
| FICA Insurance                             | 47,512    | 46,737    | 50,476     | 32,679             | 65%  | <u>2/14/2022</u><br>51,990  | 51,485                       | 1,010           | 2.0%    |
| <b>916 Total FICA Insurance</b>            | 47,512    | 46,737    | 50,476     | 32,679             | 65%  | 51,990                      | 51,485                       | 1,010           | 2.0%    |
| Other Post Employment Benefits             | -         | -         | 1          | -                  | 0%   | -                           | -                            | (1)             | -100.0% |
| <b>919 Total OPEB - GF</b>                 | -         | -         | 1          | -                  | 0%   | -                           | -                            | (1)             | -100.0% |
| Insurance and Bonds                        | 150,797   | 174,508   | 185,081    | 183,713            | 99%  | <u>2/2/2022</u><br>199,205  | 199,865                      | 14,784          | 8.0%    |
| <b>945 Total Insurance and Bonds</b>       | 150,797   | 174,508   | 185,081    | 183,713            | 99%  | 199,205                     | 199,865                      | 14,784          | 8.0%    |
| <b>TOTAL BENEFITS:</b>                     | 1,242,254 | 1,302,767 | 1,377,246  | 1,202,341          | 87%  | 1,534,785                   | 1,540,127                    | 162,882         | 11.8%   |

# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |   |
|--|-----------|-----------|------------|--------------------|-----|--------|------------------------------|-----------------|---|
|  | Expended  | Expended  | Amended    | \$                 | %   |        |                              | \$              | % |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |        |                              |                 |   |

| TRANSFERS OUT - STABILIZATION            |         |         |         |         |      |         |         |   |      |
|--|---------|---------|---------|---------|------|---------|---------|---|------|
| Transfers Out - to Capital Stabilization | 500,000 | 500,000 | 500,000 | 500,000 | 100% | 500,000 | 500,000 | - | 0.0% |
| Transfers In - from School Stabilization |         |         |         |         |      |         | -       | - |      |
| <b>992 Total Transfers Out</b>           | 500,000 | 500,000 | 500,000 | 500,000 | 100% | 500,000 | 500,000 | - | 0.0% |

Notes

Capital Stabilization:

Town Manager-proposed FY23 budget carries \$500k transfer to Capital Stabilization, consistent with prior 3 budget cycles.  
 Updates to Capital Improvements Program ongoing, and may result in recommended change to amount of proposed FY23 Transfer.

School Stabilization:

Budget may be revised to include draw of \$397,325 from School Stabilization Fund, as part of multi-year drawdown of one-time reserve funds to offset tax impact of new school.  
 This draw would be used toward West Newbury's share of Pentucket RSD debt for new Middle/High School.

|                                |            |            |            |            |      |            |            |           |      |
|--------------------------------|------------|------------|------------|------------|------|------------|------------|-----------|------|
| <b>TOTAL TRANSFERS OUT:</b>    | 500,000    | 500,000    | 500,000    | 500,000    | 100% | 500,000    | 500,000    | -         | 0%   |
| <b>1000 Total General Fund</b> | 15,167,848 | 16,080,976 | 16,709,999 | 11,379,994 | 68%  | 18,377,101 | 18,103,035 | 1,393,036 | 8.3% |



# TOWN OF WEST NEWBURY



## Proposed FY23 Operating Budget

|  | FY 2020   | FY 2021   | FY 2022    | YTD thru 2/25/2022 |     | DH/BCC | TM proposed<br>/ SB referred | Proposed Change |   |
|--|-----------|-----------|------------|--------------------|-----|--------|------------------------------|-----------------|---|
|  | Expended  | Expended  | Amended    | \$                 | %   |        |                              | \$              | % |
|  | 6/30/2020 | 6/30/2021 | 10/23/2021 | Percent of yr:     | 65% |        |                              |                 |   |

**SUMMARY**

|                             |           |           |           |           |      |                   |           |                  |       |
|-----------------------------|-----------|-----------|-----------|-----------|------|-------------------|-----------|------------------|-------|
| TOTAL GENERAL GOVERNMENT:   | 939,157   | 993,861   | 1,272,400 | 703,291   | 55%  | 1,368,758         | 1,334,637 | 62,237           | 4.9%  |
| TOTAL PUBLIC SAFETY:        | 1,758,678 | 1,845,760 | 2,051,285 | 1,173,927 | 57%  | 2,074,746         | 2,073,699 | 22,415           | 1.1%  |
| TOTAL EDUCATION:            | 8,245,811 | 8,828,300 | 8,757,006 | 6,132,821 | 70%  | 10,000,552        | 9,799,177 | 1,042,172        | 11.9% |
| TOTAL PUBLIC WORKS:         | 1,122,286 | 1,216,265 | 1,273,171 | 713,203   | 56%  | 1,383,986         | 1,374,192 | 101,021          | 7.9%  |
| TOTAL HUMAN SERVICES:       | 621,500   | 659,389   | 761,206   | 384,162   | 50%  | 762,311           | 761,431   | 225              | 0.0%  |
| TOTAL CULTURE & RECREATION: | 366,722   | 378,733   | 403,137   | 256,299   | 64%  | 451,063           | 418,871   | 15,134           | 3.8%  |
| TOTAL DEBT SERVICE:         | 371,439   | 355,900   | 313,950   | 313,950   | 100% | 300,900           | 300,900   | (13,050)         | -4.2% |
| TOTAL BENEFITS:             | 1,242,254 | 1,302,767 | 1,377,246 | 1,202,341 | 87%  | 1,534,785         | 1,540,127 | 162,882          | 11.8% |
| TOTAL TRANSFERS OUT:        | 500,000   | 500,000   | 500,000   | 500,000   | 100% | 500,000           | 500,000   | -                | 0.0%  |
|                             |           |           |           |           |      | <u>18,377,101</u> |           | <u>1,393,035</u> | 8.3%  |

| Town-wide Assessed Value and Tax Rate, Town of West Newbury, FY10-FY22 |                  |                   |                  |                             |                         |          |                             |                |  |
|--|------------------|-------------------|------------------|-----------------------------|-------------------------|----------|-----------------------------|----------------|--|
| Valuation  |                  |                   |                  |                             |                         | Tax Rate |                             |                |  |
| Fiscal Year  | Valuation        |                   |                  | Change from Prior Year (\$) | Percent change (values) | Tax Rate | Change from Prior Year (\$) | Percent change |  |
|  | Real Estate      | Personal Property | Total            |                             |                         |          |                             |                |  |
| FY22   | \$ 1,127,859,771 | \$ 21,563,080     | \$ 1,149,422,851 | \$ 147,698,800              | 14.7%                   | 13.01    | (1.87)                      | -12.6%         |  |
| FY21   | \$ 982,672,801   | \$ 19,051,250     | \$ 1,001,724,051 | \$ 23,978,730               | 2.5%                    | 14.88    | 0.46                        | 3.2%           |  |
| FY20   | \$ 961,841,231   | \$ 15,904,090     | \$ 977,745,321   | \$ 31,326,023               | 3.3%                    | 14.42    | (0.15)                      | -1.0%          |  |
| FY19   | \$ 930,604,678   | \$ 15,814,620     | \$ 946,419,298   | \$ 51,921,537               | 5.8%                    | 14.57    | 0.01                        | 0.1%           |  |
| FY18   | \$ 879,689,741   | \$ 14,808,020     | \$ 894,497,761   | \$ 18,301,099               | 2.1%                    | 14.56    | 0.01                        | 0.1%           |  |
| FY17   | \$ 860,056,662   | \$ 16,140,000     | \$ 876,196,662   | \$ 25,148,058               | 3.0%                    | 14.55    | (0.08)                      | -0.5%          |  |
| FY16   | \$ 835,613,644   | \$ 15,434,960     | \$ 851,048,604   | \$ 77,094,539               | 10.0%                   | 14.63    | (1.06)                      | -6.8%          |  |
| FY15   | \$ 759,339,475   | \$ 14,614,590     | \$ 773,954,065   | \$ 28,528,882               | 3.8%                    | 15.69    | (0.11)                      | -0.7%          |  |
| FY14   | \$ 727,095,893   | \$ 18,329,290     | \$ 745,425,183   | \$ 13,323,443               | 1.8%                    | 15.80    | 0.05                        | 0.3%           |  |
| FY13   | \$ 714,051,310   | \$ 18,050,430     | \$ 732,101,740   | \$ 9,983,438                | 1.4%                    | 15.75    | 0.92                        | 6.2%           |  |
| FY12   | \$ 709,535,482   | \$ 12,582,820     | \$ 722,118,302   | \$ (26,816,219)             | -3.6%                   | 14.83    | 1.15                        | 8.4%           |  |
| FY11   | \$ 736,222,201   | \$ 12,712,320     | \$ 748,934,521   | \$ (15,020,181)             | -2.0%                   | 13.68    | 0.76                        | 5.9%           |  |
| FY10   | \$ 752,225,582   | \$ 11,729,120     | \$ 763,954,702   | n/a                         | n/a                     | 12.92    |                             |                |  |
| Avg (FY18-FY22)  |                  |                   |                  | \$ 54,645,238               | 5.7%                    |          |                             |                |  |

Source: Angus Jennings, Town Manager