



**TOWN OF WEST NEWBURY
FY22 BUDGET
FINANCE COMMITTEE RECOMMENDED
APRIL 27, 2021**

Name	FY19 Actual	FY20 Actual	FY21 Budget	FY22 TM Proposed	FY22 FinCom Recommend	FY22 Change	
						FinCom Recc.	
						\$	%
General Government						Apr 27, 2021	
MODERATOR	200	255	260	260	260	0	0.0%
SELECTMEN	13,059	13,989	49,860	58,162	58,162	8,302	16.7%
TOWN MANAGER	329,213	266,767	310,057	314,487	314,487	4,430	1.4%
FINANCE DEPARTMENT	202,844	253,538	290,289	304,773	304,773	14,484	5.0%
FINANCE COMMITTEE	10,835	1,067	56,685	62,000	98,000	41,315	72.9%
BOARD OF ASSESSORS	163,005	169,271	185,964	186,768	184,393	(1,571)	-0.8%
SPECIAL COUNSEL	0	13,770	22,500	18,000	18,000	(4,500)	-20.0%
TOWN CLERK/TOWN COUNSEL	119,350	121,730	134,578	169,443	169,443	34,865	25.9%
BOARD OF REGISTRARS/ELECTIONS	12,110	10,472	16,077	12,550	12,550	(3,527)	-21.9%
CONSERVATION COMMISSION	31,243	27,326	33,891	34,679	34,679	788	2.3%
PLANNING BOARD	51,452	59,576	64,546	65,707	65,707	1,161	1.8%
BOARD OF APPEALS	1,000	1,398	700	700	700	0	0.0%
OPEN SPACE COMMITTEE	278	0	750	750	750	0	0.0%
Public Safety							
POLICE DEPARTMENT	1,044,459	1,074,659	1,196,167	1,242,246	1,227,246	31,079	2.6%
FIRE DEPARTMENT	280,516	249,108	308,542	309,928	309,928	1,386	0.4%
PUBLIC SAFETY DISPATCH	260,080	263,061	325,515	331,482	331,482	5,967	1.8%
INSPECTION DEPARTMENT	130,668	136,003	144,426	141,272	141,272	(3,154)	-2.2%
EMERGENCY MANAGEMENT	8,548	9,796	11,783	11,959	11,959	176	1.5%
ANIMAL CONTROL OFFICER	22,865	24,050	25,073	25,898	25,898	825	3.3%
HARBORMASTER	226	2,000	2,000	3,500	3,500	1,500	75.0%
Education							
EDUCATION	8,054,847	8,245,811	8,496,185	8,910,378	8,910,378	414,193	4.9%
Department of Public Works							
DPW	1,087,210	1,122,286	1,258,043	1,273,171	1,273,171	15,128	1.2%
Human Services							
BOARD OF HEALTH	503,374	503,706	627,817	647,589	626,589	(1,228)	-0.2%
COUNCIL ON AGING	79,069	86,296	99,674	101,182	101,182	1,508	1.5%
VETERANS	29,631	31,499	48,362	33,435	33,435	(14,927)	-30.9%
LIBRARY	353,413	356,385	364,641	373,492	373,492	8,851	2.4%
RECREATION	18,911	10,163	35,620	29,545	29,545	(6,075)	-17.1%
HISTORICAL COMMISSION	340	175	600	600	600	0	0.0%
CULTURAL COUNCIL	82	0	100	100	100	0	0.0%
Debt Service							
DEBT SERVICE	371,900	371,439	356,000	313,950	313,950	(42,050)	-11.8%
Benefits							
ESSEX COUNTY RETIREMENT FUND	641,424	660,171	687,493	762,611	762,611	75,118	10.9%
UNEMPLOYMENT COMPENSATION	0	10,301	7,501	5,000	1,500	(6,001)	-80.0%
EMPLOYEES' HEALTH INSURANCE	413,400	373,473	416,745	408,755	408,755	(7,990)	-1.9%
MEDICARE INSURANCE (FICA)	45,176	47,512	49,486	50,476	50,476	990	2.0%
OPEB	0	0	1	1	1	0	0.0%
INSURANCE AND BONDS	161,801	150,797	189,990	185,081	185,081	(4,909)	-2.6%
TRANSFERS OUT - STABILIZATION	300,000	500,000	500,000	500,000	500,000	0	0.0%
EXPENSE BUDGET TOTAL	14,742,532	15,167,848	16,317,921	16,889,931	16,884,055	566,134	3.5%

Summary							
	FY19 Actual	FY20 Actual	FY21 Budget	FY22 TM Proposed	FY22 FinCom Recommend	\$	%
Proposed FY22 Operating Budget:	14,742,532	15,167,848	16,317,921	16,889,931	16,884,055	566,134	3.5%
FY22 non-Education budget:	6,687,685	6,922,037	7,821,736	7,979,553	7,973,678	151,942	1.9%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020	Percent of yr:	80.3%					
GENERAL GOVERNMENT											
									<u>4/5/2021</u>		
Moderator's Salary	200	200	200	200	-	0.0%	200	200	200	0	0.0%
Moderator's Expenses	-	55	60	60	-	0.0%	60	60	60	0	0.0%
114 Total Moderator	200	255	260	260	-	0.0%	260	260	260	0	0.0%
									<u>3/24/2021</u>		
Selectmen's Appointed Salary & Wages			32,860	32,860	24,607	74.9%	34,162	34,162	34,162	1,302	4.0%
Professional and Technical Services	8,359	7,590	10,000	10,000	8,500	85.0%	10,000	10,000	10,000	0	0.0%
Selectmen's Operating Expenses	4,700	6,399	7,000	7,000	6,022	86.0%	14,000	14,000	14,000	7,000	100.0%
122 Total Selectmen	13,059	13,989	49,860	49,860	39,130	78.5%	58,162	58,162	58,162	8,302	16.7%
									<u>3/24/2021</u>		
Town Manager Salary	145,000	147,900	150,858	150,858	116,756	77.4%	153,875	153,875	153,875	3,017	2.0%
Salary & Wages	109,980	62,523	70,679	70,679	54,702	77.4%	72,092	72,092	72,092	1,413	2.0%
Technology Expenses	34,257	40,056	51,865	51,865	44,578	85.9%	51,865	51,865	51,865	0	0.0%
Town Manager Expenses	36,377	12,688	18,055	33,055	9,638	29.2%	33,055	33,055	33,055	0	0.0%
Vehicle Allowance	3,600	3,600	3,600	3,600	3,000	83.3%	3,600	3,600	3,600	0	0.0%
123 Total Town Manager	329,213	266,767	295,057	310,057	228,674	73.8%	314,487	314,487	314,487	4,430	1.4%
									<u>3/24/2021</u>		
Finance Dept Salaries & Wages	156,204	200,794	179,619	224,619	162,860	72.5%	237,918	237,918	237,918	13,299	5.9%
Annual Audit	18,500	20,500	20,500	20,500	25,375	123.8%	20,500	20,500	20,500	0	0.0%
Tax Title and Foreclosure	604	75	800	800	-	0.0%	1,000	1,000	1,000	200	25.0%
Postage Expense		12,942	15,050	15,050	13,897	92.3%	15,400	15,400	15,400	350	2.3%
Finance Dept Expenses	27,536	18,209	28,120	28,120	15,276	54.3%	27,955	27,955	27,955	(165)	-0.6%
Technology Expenses							-	-	-	0	
Communication Expense							-	-	-	0	
Travel		1,018	1,200	1,200	175	14.6%	2,000	2,000	2,000	800	66.7%
135 Total Finance	202,844	253,538	245,289	290,289	217,583	75.0%	304,773	304,773	304,773	14,484	5.0%
									<u>4/13/2021</u>		
Finance Committee Salaries			-	-		n/a	-	-	-		
Finance Committee Expenses	2,035	1,067	2,000	2,000	-	0.0%	2,000	2,000	2,000	0	0.0%
Reserve Fund	8,800	-	60,000	54,685	-	0.0%	60,000	60,000	96,000	41,315	75.6%
131 Total Finance Committee	10,835	1,067	62,000	56,685	-	0.0%	62,000	62,000	98,000	41,315	72.9%
									<u>4/22/2021</u>		
Board of Assessors Salaries			-	-		n/a	-	-	-	0	
Assessors Appt'd Pers Salaries	122,012	124,297	127,409	127,409	69,243	54.3%	117,829	129,410	129,410	2,001	1.6%
Assessors Expenses	40,647	42,495	56,258	56,258	39,728	70.6%	55,258	55,258	54,483	(1,775)	-3.2%
Assessing Dept/Board mileage/travel	347	2,400	2,047	2,047	181	8.9%	2,047	2,100	500	(1,547)	-75.6%
Board and Clerk mileage reimb.		80	250	250	-	0.0%	250	-	-	(250)	-100.0%
141 Total Assessors	163,005	169,271	185,964	185,964	109,152	58.7%	175,384	186,768	184,393	(1,571)	-0.8%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020	Percent of yr: 80.3%						
Purchase of Services	-	13,770	12,500	22,500	9,283	41.3%	18,000	18,000	18,000	(4,500)	-20.0%
151 Total Special Counsel	-	13,770	12,500	22,500	9,283	41.3%	18,000	18,000	18,000	(4,500)	-20.0%
Town Clerk Salary & Wages	110,149	112,719	122,478	122,478	92,733	75.7%	156,793	156,793	156,793	34,315	28.0%
Operation of Fax/Photo Machine	5,213	5,349	5,650	5,650	3,860	68.3%	5,650	5,650	5,650	0	0.0%
Town Clerk's Expenses	3,988	3,662	6,450	6,450	1,664	25.8%	7,000	7,000	7,000	550	8.5%
161 Total Town Clerk	119,350	121,730	134,578	134,578	98,256	73.0%	169,443	169,443	169,443	34,865	25.9%
Town Clerk Compensation	150	150	200	200	100	50.0%	200	200	200	0	0.0%
Bd of Registrars Salary & Wages	5,427	4,235	6,500	8,500	5,615	66.1%	4,550	4,550	4,550	(3,950)	-46.5%
Bd of Registrars Expenses	6,534	6,086	7,377	7,377	2,097	28.4%	7,800	7,800	7,800	423	5.7%
162 Total Registrars	12,110	10,472	14,077	16,077	7,812	48.6%	12,550	12,550	12,550	(3,527)	-21.9%
Conservation Com Salary & Wages	28,995	26,442	27,965	27,965	21,930	78.4%	27,958	24,240	24,240	(3,725)	-13.3%
Land Agent Wages			2,796	2,796	1,607	57.5%	2,796	7,129	7,129	4,333	155.0%
Conservation Com Expenses	1,648	533	2,410	2,410	1,231	51.1%	2,710	2,710	2,710	300	12.4%
Con Com Vehicle Allowance	600	350	720	720	450	62.5%	600	600	600	(120)	-16.7%
171 Total Conservation	31,243	27,326	33,891	33,891	25,217	74.4%	34,064	34,679	34,679	788	2.3%
Planning Bd Salary & Wages	44,077	53,024	56,282	56,282	43,031	76.5%	56,061	57,402	57,402	1,120	2.0%
Planning Bd Expenses	5,791	4,928	6,600	6,600	3,413	51.7%	6,600	6,600	6,600	0	0.0%
MVPC Assessment	1,583	1,623	1,664	1,664	1,663	100.0%	1,705	1,705	1,705	41	2.5%
175 Total Planning	51,452	59,576	64,546	64,546	48,107	74.5%	64,366	65,707	65,707	1,161	1.8%
ZBA Salary & Wages	1,000	1,000	-	-	-	0.0%	-	-	-	0	0.0%
ZBA Expenses	-	398	700	700	-	0.0%	700	700	700	0	0.0%
176 Total Board of Appeals	1,000	1,398	700	700	-	0.0%	700	700	700	0	0.0%
Open Space Expenses	278	-	750	750	-	0.0%	750	750	750	0	0.0%
179 Total Open Space	278	-	750	750	-	0.0%	750	750	750	0	0.0%
			-	-	-	-	-	-	-	0	0.0%
199 Total Cable Advisory	-	-	-	-	-	-	-	-	-	0	0.0%
TOTAL GENERAL GOVERNMENT:	934,589	939,157	1,099,472	1,166,157	783,213	67.2%	1,214,939	1,228,280	1,261,905	95,748	8.2%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020		Percent of yr:					
PUBLIC SAFETY											
School Resource Officer	62,511	65,537	67,495	67,495	63,909	94.7%	68,845	<u>4/22/2021</u> 68,845	<u>4/27/2021</u> 68,845	1,350	2.0%
Police Salaries & Wages	809,282	848,106	925,677	925,677	675,308	73.0%	944,191	944,191	944,191	18,514	2.0%
Supplemental Salaries/Wages (Police Reform)							25,000	25,000	25,000	25,000	
Police OT Wages	51,729	42,026	60,791	60,791	42,819	70.4%	62,007	62,007	47,007	(13,784)	-22.7%
Police Expenses	88,937	81,990	102,204	102,204	49,211	48.1%	102,204	102,204	102,204	0	0.0%
Police Cruiser	32,000	37,000	36,000	40,000	38,903	97.3%	40,000	40,000	40,000	0	0.0%
210 Total Police	1,044,459	1,074,659	1,192,167	1,196,167	870,150	72.7%	1,242,246	1,242,246	1,227,246	31,079	2.6%
Fire Alarm Wages	72,989	59,542	90,780	90,780	55,037	60.6%	92,596	92,596	<u>4/1/2021</u> 92,596	1,816	2.0%
Fire Training/Drills	20,377	13,561	26,810	26,810	6,691	25.0%	27,346	27,346	27,346	536	2.0%
Fire Dept Other Wages	23,085	23,930	25,500	25,500	17,805	69.8%	26,010	26,010	26,010	510	2.0%
Fire Administration Wages	19,832	23,407	26,245	26,245	23,336	88.9%	26,770	26,769	26,769	524	2.0%
Fire Dept. Medical Exam	2,028	689	5,000	5,000	972	19.4%	3,000	3,000	3,000	(2,000)	-40.0%
Hydrant/Fire Protection (to Water Dept)	72,156	77,207	77,207	77,207	77,207	100.0%	77,207	77,207	77,207	0	0.0%
Fire Alarm Communications	3,607	9,271	11,000	11,000	9,151	83.2%	11,000	11,000	11,000	0	0.0%
Fire Expenses	66,443	41,502	46,000	46,000	40,869	88.8%	46,000	46,000	46,000	0	0.0%
220 Total Fire	280,516	249,108	308,542	308,542	231,068	74.9%	309,929	309,928	309,928	1,386	0.4%
Purchase of Services	-	-	-	-	-	-	-	-	<u>4/1/2021</u> -	-	-
231 Total Ambulance	-	-	-	-	-	-	-	-	-	0	-
Municipal Dispatch Salaries & Wages	216,150	223,286	273,054	273,054	175,740	64.4%	278,515	278,515	<u>4/1/2021</u> 278,515	5,461	2.0%
Municipal Dispatch OT Wages	20,023	17,118	25,286	25,286	19,969	79.0%	25,792	25,792	25,792	506	2.0%
Municipal Dispatch Expenses	23,907	22,657	27,175	27,175	17,419	64.1%	27,175	27,175	27,175	0	0.0%
230 Total Municipal Dispatch	260,080	263,061	325,515	325,515	213,129	65.5%	331,482	331,482	331,482	5,967	1.8%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020	Percent of yr: 80.3%				4/5/2021		
Inspectors Salaries & Wages	117,291	121,767	124,876	124,876	95,406	76.4%	125,702	126,392	126,392	1,516	1.2%
Inspectors Expenses	8,813	9,016	13,670	13,670	11,065	80.9%	9,000	9,000	9,000	(4,670)	-34.2%
Inspectors' Vehicle Allowances	4,565	5,220	5,880	5,880	5,280	89.8%	5,880	5,880	5,880	0	0.0%
240 Total Inspectors	130,668	136,003	144,426	144,426	111,751	77.4%	140,582	141,272	141,272	(3,154)	-2.2%
Emergency Mgmt Salary & Wages	7,337	7,588	8,783	8,783	7,286	83.0%	8,959	8,959	8,959	176	2.0%
Emergency Mgmt Expenses	1,211	2,208	3,000	3,000	686	22.9%	3,000	3,000	3,000	0	0.0%
291 Total Emergency Management	8,548	9,796	11,783	11,783	7,972	67.7%	11,959	11,959	11,959	176	1.5%
Animal Control Expenses	22,865	24,050	25,073	25,073	14,780	58.9%	25,898	25,898	25,898	825	3.3%
292 Total Animal Control	22,865	24,050	25,073	25,073	14,780	58.9%	25,898	25,898	25,898	825	3.3%
Harbormaster Salary & Wages		2,000	2,000	2,000	-	0.0%	-	-	-	(2,000)	-100.0%
Harbormaster Exp (contracted services)	226	-	-	-		n/a	3,500	3,500	3,500	3,500	
295 Total Harbormaster	226	2,000	2,000	2,000	-	0.0%	3,500	3,500	3,500	1,500	75.0%

TOTAL PUBLIC SAFETY:	1,747,363	1,758,678	2,009,506	2,013,506	1,448,849	72.0%	2,065,595	2,066,285	2,051,285	37,779	1.9%
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EDUCATION

Pentucket Regional Sch Assessment	7,176,348	7,372,813	7,387,515	7,387,515	6,771,889	91.7%	3/17/2021 7,336,342	7,336,342	4/1/2021 7,336,342	(51,173)	-0.7%
Pentucket Capital Assessment	64,162	58,227	710,567	381,967	651,353	170.5%	859,246	859,246	859,246	477,279	125.0%
Pentucket Assessment Page Phase II	511,988	509,538	501,438	501,438	459,652	91.7%	493,338	493,338	493,338	(8,100)	-1.6%
304 Total Pentucket	7,752,498	7,940,578	8,599,520	8,270,920	7,882,893	95.3%	8,688,926	8,688,926	8,688,926	418,006	5.1%
Whittier Minimum Contribution	232,543	225,975	151,344	146,262	146,262	100.0%	3/12/2021 136,998	136,998	4/1/2021 136,998	(9,264)	-6.3%
Whittier Other Assessments	49,486	40,443	24,248	22,570	22,570	100.0%	18,727	18,727	18,727	(3,843)	-17.0%
Whittier Debt/Capital Assess	20,320	21,994	21,781	21,781	21,781	100.0%	21,602	21,602	21,602	(179)	-0.8%
305 Total Whittier	302,349	288,411	197,373	190,613	190,613	100.0%	177,327	177,327	177,327	(13,286)	-7.0%
Essex North Shore Agricultural	-	16,822	34,652	34,652	35,030	101.1%	44,125	44,125	4/1/2021 44,125	9,473	27.3%
310 Total Essex North Shore Agricultural	-	16,822	34,652	34,652	35,030	101.1%	44,125	44,125	44,125	9,473	27.3%

TOTAL EDUCATION:	8,054,847	8,245,811	8,831,545	8,496,185	8,108,536	95.4%	8,910,378	8,910,378	8,910,378	414,193	4.9%
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TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020	Percent of yr:	80.3%					
DEPARTMENT OF PUBLIC WORKS											
									<u>3/24/2021</u>		
DPW Salaries & Wages	432,642	428,918	475,001	475,001	366,361	77.1%	484,501	483,196	483,196	8,195	1.7%
DPW Overtime Wages	8,716	8,049	12,300	12,300	11,409	92.8%	13,000	13,000	13,000	700	5.7%
Snow & Ice Removal	199,491	211,087	150,000	150,000	217,706	145.1%	150,000	150,000	150,000	0	0.0%
Town Bldgs Operating Expenses	114,411	119,651	117,850	127,830	109,173	85.4%	130,830	130,830	130,830	3,000	2.3%
Town Bldgs Improvements	49,523	63,292	51,000	51,000	40,050	78.5%	51,000	51,000	51,000	0	0.0%
Street/Paving Repairs	28,054	25,672	70,000	70,000	10,638	15.2%	70,000	70,000	70,000	0	0.0%
Highway, Sidewalk & Trees	94,351	128,468	142,262	195,162	78,274	40.1%	196,395	196,395	196,395	1,233	0.6%
Stormwater management	-	7,109	13,500	13,500	14,265	105.7%	15,500	15,500	15,500	2,000	14.8%
DPW Expenses	8,228	9,563	14,250	14,250	10,009	70.2%	14,250	14,250	14,250	0	0.0%
Parks Expense	12,838	9,298	15,000	15,000	8,000	53.3%	15,000	15,000	15,000	0	0.0%
Electricity	69,936	70,510	70,000	70,000	55,894	79.8%	70,000	70,000	70,000	0	0.0%
Road Machinery Operating Expen	55,900	29,329	51,000	51,000	28,663	56.2%	51,000	51,000	51,000	0	0.0%
DPW Vehicle Allowance	5,225	6,000	6,000	6,000	5,000	83.3%	6,000	6,000	6,000	0	0.0%
Public Street Lights	7,895	5,341	7,000	7,000	5,568	79.5%	7,000	7,000	7,000	0	0.0%
420/424 Total Department of Public Works	1,087,210	1,122,286	1,195,163	1,258,043	961,011	76.4%	1,274,476	1,273,171	1,273,171	15,128	1.2%
TOTAL PUBLIC WORKS:	1,087,210	1,122,286	1,195,163	1,258,043	961,011	76.4%	1,274,476	1,273,171	1,273,171	15,128	1.2%

Notes



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020	Percent of yr:	80.3%					
HUMAN SERVICES											
Board of Health Salary & Wages	117,362	119,906	124,592	124,592	98,218	78.8%	134,592	127,084	<u>4/13/2021</u> 127,084	2,492	2.0%
Public Health Nurse	3,840	3,840	8,175	8,175	11,381	139.2%	8,175	8,175	8,175	0	0.0%
Waste Collection & Disposal	303,116	311,390	384,660	384,660	252,383	65.6%	401,940	401,940	401,940	17,280	4.5%
Recycling	39,264	38,401	66,000	66,000	18,087	27.4%	66,000	66,000	45,000	(21,000)	-31.8%
Hazardous Waste Expense	748	1,613	2,000	2,000	293	14.7%	2,000	2,000	2,000	0	0.0%
Steele landfill monitoring	31,568	22,646	35,390	35,390	10,950	30.9%	35,390	35,390	35,390	0	0.0%
Bd of Health Expenses	7,478	5,909	7,000	7,000	2,345	33.5%	7,000	7,000	7,000	0	0.0%
510 Total Board of Health	503,374	503,706	627,817	627,817	393,657	62.7%	655,097	647,589	626,589	(1,228)	-0.2%
Council on Aging Salary & Wages	61,761	68,754	80,174	80,174	42,519	53.0%	80,174	81,682	<u>4/5/2021</u> 81,682	1,508	1.9%
Council on Aging Expenses	17,308	17,541	19,500	19,500	10,443	53.6%	19,500	19,500	19,500	0	0.0%
541 Total Council on Aging	79,069	86,296	99,674	99,674	52,962	53.1%	99,674	101,182	101,182	1,508	1.5%
Soldiers Grave Expense	2,385	2,185	2,600	2,600	664	25.5%	<u>3/12/2021</u> 2,600	2,600	<u>4/1/2021</u> 2,600	0	0.0%
Memorial Day Expenses	4,207	455	650	650	-	0.0%	1,740	1,740	1,740	1,090	167.7%
Northern Essex Veterans Services	23,039	28,859	21,112	21,112	21,773	103.1%	21,695	21,695	21,695	583	2.8%
Other Assessments-Veterans benefits		-	24,000	24,000	3,042	12.7%	7,400	7,400	7,400	(16,600)	-69.2%
543 Total Veterans	29,631	31,499	48,362	48,362	25,478	52.7%	33,435	33,435	33,435	(14,927)	-30.9%
TOTAL HUMAN SERVICES:	612,075	621,500	775,853	775,853	472,098	60.8%	788,206	782,206	761,206	(14,647)	-1.9%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020		Percent of yr:					
CULTURE & RECREATION											
Library Salaries & Wages	254,923	257,916	258,326	263,641	200,758	76.1%	260,288	263,492	<u>4/5/2021</u> 263,492	(149)	-0.1%
Library Expense	32,500	31,863	33,000	33,000	26,176	79.3%	38,500	38,500	38,500	5,500	16.7%
Library Books and Periodicals	65,991	66,605	68,000	68,000	48,987	72.0%	71,500	71,500	71,500	3,500	5.1%
610 Total Library	353,413	356,385	359,326	364,641	275,921	75.7%	370,288	373,492	373,492	8,851	2.4%
Recreation Salaries & Wages		1,666	1,800	1,800	239	13.3%		2,445	<u>4/5/2021</u> 2,445	645	35.8%
Recreation Expenses	7,309	240	5,500	22,720	11,140	49.0%		16,000	16,000	(6,720)	-29.6%
Action Cove Expenses	5,000	2,219	3,000	3,000	1,320	44.0%		3,000	3,000	0	0.0%
630/637 Total Recreation	12,309	4,125	10,300	27,520	12,699	46.1%	-	21,445	21,445	(6,075)	-22.1%
Mill Pond Operating Expenses	602	1,189	2,100	2,100	-	0.0%	<u>3/8/2021</u> 2,100	2,100	<u>4/5/2021</u> 2,100	0	0.0%
631 Total Mill Pond	602	1,189	2,100	2,100	-	0.0%	2,100	2,100	2,100	0	0.0%
Bandstand Expense	6,000	4,849	6,000	6,000	-	0.0%	<u>3/9/2021</u> 6,000	6,000	<u>4/5/2021</u> 6,000	0	0.0%
635 Total Bandstand	6,000	4,849	6,000	6,000	-	0.0%	6,000	6,000	6,000	0	0.0%
Historical Commission Expenses	340	175	600	600	312	52.1%	<u>3/8/2021</u> 600	600	<u>4/13/2021</u> 600	0	0.0%
691 Total Historical Commission	340	175	600	600	312	52.1%	600	600	600	0	0.0%
Cultural Council Expense	82	-	100	100	-	0.0%	<u>3/8/2021</u> 100	100	<u>4/5/2021</u> 100	0	0.0%
695 Total Cultural Council	82	-	100	100	-	0.0%	100	100	100	0	0.0%
TOTAL CULTURE & RECREATION:	372,746	366,722	378,426	400,961	288,933	72.1%	378,488	403,737	403,737	2,776	0.7%
DEBT SERVICE											
Debt Service (Principal)	340,000	350,614	344,700	344,700	340,500	98.8%	305,000	305,000	<u>3/24/2021</u> 305,000	(39,700)	-11.5%
Debt Service (Interest)	31,900	20,825	11,300	11,300	15,400	136.3%	8,950	8,950	8,950	(2,350)	-20.8%
710/750 Total Debt Service	371,900	371,439	356,000	356,000	355,900	100.0%	313,950	313,950	313,950	(42,050)	-11.3%
TOTAL DEBT SERVICE:	371,900	371,439	356,000	356,000	355,900	100.0%	313,950	313,950	313,950	(42,050)	-11.8%



TOWN OF WEST NEWBURY

Finance Committee Recommended FY22 Expense Budget

	FY 2019	FY 2020	FY 2021	FY 2021	YTD thru 4/20/21		FY 2022	FY 2022	FY 2022	Proposed Change	
	Expended	Expended	Final Budget	Amended Budget	\$	%	DH / BCC	Town Mgr	FinCom Rec.	\$	%
			6/27/2020	10/17/2020		Percent of yr:					
						80.3%					

BENEFITS											
Essex Regional Retirement Assessment	641,424	660,171	687,493	687,493	687,493	100.0%	<u>3/10/2021</u> 762,611	762,611	<u>3/24/2021</u> 762,611	75,118	10.9%
911 Total Essex Regional Retirement	641,424	660,171	687,493	687,493	687,493	100.0%	762,611	762,611	762,611	75,118	10.9%
Unemployment Insurance	-	10,301	1	7,501	-	0.0%	5,000	5,000	<u>4/1/2021</u> 1,500	(6,001)	-80.0%
913 Total Unemployment Insurance	-	10,301	1	7,501	-	0.0%	5,000	5,000	1,500	(6,001)	-80.0%
Group Insurance	413,400	373,473	479,745	416,745	288,326	69.2%	424,876	408,755	<u>3/24/2021</u> 408,755	(7,990)	-1.9%
914 Total Group Insurance	413,400	373,473	479,745	416,745	288,326	69.2%	424,876	408,755	408,755	(7,990)	-1.9%
FICA Insurance	45,176	47,512	49,486	49,486	37,065	74.9%	50,476	50,476	<u>3/24/2021</u> 50,476	990	2.0%
916 Total FICA Insurance	45,176	47,512	49,486	49,486	37,065	74.9%	50,476	50,476	50,476	990	2.0%
Other Post Employment Benefits	-	-	1	1	-		1	1	<u>4/13/2021</u> 1	0	0.0%
919 Total OPEB - GF	-	-	1	1	-	0.0%	1	1	1	0	0.0%
Insurance and Bonds	161,801	150,797	189,990	189,990	170,593	89.8%	185,081	185,081	<u>3/24/2021</u> 185,081	(4,909)	-2.6%
945 Total Insurance and Bonds	161,801	150,797	189,990	189,990	170,593	89.8%	185,081	185,081	185,081	(4,909)	-2.6%
TOTAL BENEFITS:	1,261,801	1,242,254	1,406,716	1,351,216	1,183,477	87.6%	1,428,045	1,411,924	1,408,424	57,208	4.2%

TRANSFERS OUT - STABILIZATION											
Transfers Out - to Capital Stabilization	300,000	500,000	500,000	500,000	500,000	100.0%	500,000	500,000	<u>4/1/2021</u> 500,000	0	0.0%
992 Total Transfers Out	300,000	500,000	500,000	500,000	500,000	100.0%	500,000	500,000	500,000	0	0.0%
1000 Total General Fund	14,742,532	15,167,848	16,552,681	16,317,921	14,102,018	86.4%	16,874,676	16,889,931	16,884,055	566,134	3.5%