



**TOWN OF WEST NEWBURY
PROPOSED FY25 OPERATING BUDGET
Updated draft: Feb. 19, 2024**

Name	FY22 Actual	FY23 Approved	FY24 Amended	FY25 Proposed	FY25 Proposed		Increase as % of total increase
					\$	%	
General Government							
MODERATOR	230	260	260	260	0	0.0%	0.0%
SELECT BOARD	40,609	54,116	13,940	17,060	3,120	22.4%	0.3%
TOWN MANAGER	321,610	325,707	334,685	423,186	88,501	26.4%	8.6%
FINANCE DEPARTMENT	254,515	337,604	326,336	364,452	38,116	11.7%	3.7%
FINANCE COMMITTEE	1,312	82,000	42,000	52,000	10,000	23.8%	1.0%
BOARD OF ASSESSORS	173,887	183,780	165,372	168,581	3,209	1.9%	0.3%
LEGAL COUNSEL	53,677	65,124	82,349	82,127	(222)	-0.3%	0.0%
TOWN CLERK	125,300	149,014	156,594	156,262	(332)	-0.2%	0.0%
BOARD OF REGISTRARS/ELECTIONS	10,965	18,100	18,770	21,950	3,180	16.9%	0.3%
CONSERVATION COMMISSION	31,894	66,632	76,506	83,295	6,789	8.9%	0.7%
PLANNING BOARD	67,175	77,123	80,163	79,021	(1,142)	-1.4%	-0.1%
BOARD OF APPEALS	700	700	700	1,400	700	100.0%	0.1%
OPEN SPACE COMMITTEE	69	750	750	750	0	0.0%	0.0%
Public Safety							
POLICE DEPARTMENT	1,195,914	1,234,090	1,195,755	1,353,033	157,278	13.2%	15.2%
FIRE DEPARTMENT	282,867	313,383	320,919	327,669	6,750	2.1%	0.7%
PUBLIC SAFETY DISPATCH	266,322	338,389	327,848	340,347	12,499	3.8%	1.2%
INSPECTION DEPARTMENT	138,480	144,842	151,738	157,449	5,711	3.8%	0.6%
EMERGENCY MANAGEMENT	10,769	12,138	12,413	12,601	188	1.5%	0.0%
ANIMAL CONTROL OFFICER	25,898	26,858	27,503	32,268	4,765	17.3%	0.5%
HARBORMASTER	2,500	4,000	4,000	4,500	500	12.5%	0.0%
Education							
EDUCATION	9,151,440	9,043,356	9,853,378	10,155,327	301,949	3.1%	29.3%
Department of Public Works							
DPW	1,368,664	1,374,192	1,550,438	1,665,094	114,656	7.4%	11.1%
Human Services							
BOARD OF HEALTH	548,546	592,291	653,233	689,530	36,297	5.6%	3.5%
COUNCIL ON AGING	93,331	119,808	123,482	125,563	2,081	1.7%	0.2%
VETERANS	32,804	31,288	34,872	34,300	(572)	-1.6%	-0.1%
LIBRARY	369,714	393,899	422,234	429,016	6,782	1.6%	0.7%
RECREATION	25,349	32,885	48,372	27,332	(21,040)	-43.5%	-2.0%
HISTORICAL COMMISSION	0	600	600	600	0	0.0%	0.0%
CULTURAL COUNCIL	0	100	100	100	0	0.0%	0.0%
Debt Service							
DEBT SERVICE	313,950	300,900	0	0	0	#DIV/0!	0.0%
Benefits							
ESSEX COUNTY RETIREMENT FUND	731,432	805,420	675,135	911,931	236,796	35.1%	23.0%
UNEMPLOYMENT COMPENSATION	439	1,500	1,200	1,200	0	0.0%	0.0%
EMPLOYEES' HEALTH INSURANCE	406,997	481,857	527,865	547,440	19,575	3.7%	1.9%
MEDICARE INSURANCE (FICA)	52,412	51,485	61,421	63,878	2,457	4.0%	0.2%
INSURANCE AND BONDS	187,002	199,865	219,643	212,538	(7,105)	-3.2%	-0.7%
TRANSFERS - STABILIZATION	500,000	500,000	400,000	400,000	0	0.0%	0.0%
EXPENSE BUDGET TOTAL	16,786,774	17,364,056	17,910,574	18,942,059	1,031,485	5.8%	

Summary						
	FY22 Actual	FY23 Approved	FY24 Amended	FY25 Proposed	Change from FY24	
					\$	%
Total Operating Budget:	16,786,774	17,364,056	17,910,574	18,942,059	1,031,485	5.8%
Non-Education budget:	7,635,334	8,320,700	8,057,196	8,786,732	729,536	9.1%

TOWN OF WEST NEWBURY

Proposed FY25 Operating Budget

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	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change	
	Expended	Approved	Amended	\$	%	DRAFT	\$	%
	6/30/2022	5/14/2022		Percent of yr:		2/19/2024		
GENERAL GOVERNMENT								
Moderator's Salary	200	200	200	100	50.0%	200	-	0%
Moderator's Expenses	30	60	60	-	0.0%	60	-	0%
114 Total Moderator	230	260	260	100	38.5%	260	-	0%
Select Board Appointed Salary & Wages	29,821	30,116	-	-	-	-	-	-
Professional and Technical Services	4,000	10,000	10,000	8,339	83.4%	10,000	-	0%
Operating Expenses	6,788	14,000	3,940	3,203	81.3%	7,060	3,120	79%
122 Total Select Board	40,609	54,116	13,940	11,541	82.8%	17,060	3,120	22%
Town Manager Salary	153,875	156,952	160,091	97,527	60.9%	163,299	3,208	2%
Town Manager Office Salaries & Wages	72,092	73,541	71,504	42,356	59.2%	140,463	68,959	96%
Technology Expenses	53,427	67,061	76,455	51,712	67.6%	82,645	6,190	8%
Town Manager Expenses	38,616	24,553	23,035	13,055	56.7%	33,179	10,144	44%
Vehicle Allowance	3,600	3,600	3,600	2,100	58.3%	3,600	-	0%
123 Total Town Manager	321,610	325,707	334,685	206,749	61.8%	423,186	88,501	26%
Finance Dept Salaries & Wages	193,218	270,594	259,141	156,800	60.5%	266,042	6,901	3%
Annual Audit	20,500	20,500	22,000	22,000	100.0%	23,000	1,000	5%
Tax Title and Foreclosure	-	800	2,050	2,486	121.3%	4,746	2,696	132%
Postage Expense	14,437	16,430	16,200	17,017	105.0%	19,000	2,800	17%
Finance Dept Expenses	24,748	27,280	24,945	13,813	55.4%	47,164	22,219	89%
Travel	1,613	2,000	2,000	590	29.5%	4,500	2,500	125%
135 Total Finance	254,515	337,604	326,336	212,707	65.2%	364,452	38,116	12%
Finance Committee Expenses	1,312	2,000	2,000	398	19.9%	2,000	-	0%
Reserve Fund	-	80,000	40,000	-	0.0%	50,000	10,000	25%
131 Total Finance Committee	1,312	82,000	42,000	398	0.9%	52,000	10,000	24%
Assessors Appt'd Pers Salaries	127,109	132,081	138,792	84,170	60.6%	142,001	3,209	2%
Assessors Expenses	46,779	51,699	26,580	12,063	45.4%	26,580	-	0%
141 Total Assessors	173,887	183,780	165,372	96,234	58.2%	168,581	3,209	2%
General/Labor/Land Use Counsel	53,677	65,124	82,349	35,802	43.5%	82,127	(222)	0%
Special Counsel	-	-	-	-	-	-	-	-
151 Total Legal Counsel	53,677	65,124	82,349	35,802	43.5%	82,127	(222)	0%
Town Clerk Salary & Wages	112,969	135,144	141,749	81,602	57.6%	140,962	(787)	-1%
Operation of Fax/Photo Machine	5,507	6,370	6,620	3,799	57.4%	6,800	180	3%
Town Clerk's Expenses	6,824	7,500	8,225	2,906	35.3%	8,500	275	3%
161 Total Town Clerk	125,300	149,014	156,594	88,307	56.4%	156,262	(332)	0%
Town Clerk Compensation	200	200	200	-	0.0%	200	-	0%
Bd of Registrars Salary & Wages	2,965	9,900	8,400	1,995	23.8%	11,250	2,850	34%
Bd of Registrars Expenses	7,800	8,000	10,170	3,667	36.1%	10,500	330	3%
162 Total Registrars	10,965	18,100	18,770	5,662	30.2%	21,950	3,180	17%
Conservation Salary & Wages	25,713	60,281	69,280	42,400	61.2%	70,666	1,386	2%
Land Steward/Internship Wages	-	-	-	-	-	6,500	6,500	#DIV/O!
Conservation Com Expenses	6,181	6,351	7,226	3,478	48.1%	6,129	(1,097)	-15%
Con Com Vehicle Allowance	-	-	-	-	-	-	-	-
171 Total Conservation	31,894	66,632	76,506	45,878	60.0%	83,295	6,789	9%
Planning Bd Salary & Wages	59,319	66,155	73,071	41,866	57.3%	72,084	(987)	-1%
Planning Bd Expenses	6,151	9,220	5,300	1,045	19.7%	5,100	(200)	-4%
MVPC Assessment	1,705	1,748	1,792	-	0.0%	1,837	45	3%
175 Total Planning	67,175	77,123	80,163	42,911	53.5%	79,021	(1,142)	-1%
ZBA Expenses	700	700	700	-	0.0%	1,400	700	100%
176 Total Board of Appeals	700	700	700	-	0.0%	1,400	700	100%
Open Space Expenses	69	750	750	-	0.0%	750	-	0%
179 Total Open Space	69	750	750	-	0.0%	750	-	0%
TOTAL GENERAL GOVERNMENT:	1,081,944	1,360,910	1,298,425	746,288	57.5%	1,450,344	151,919	11.7%

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	FY 2022	FY 2023	FY 2024	YTD thru 2/15/2024		FY 2025	Proposed Change	
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	6/30/2022	5/14/2022		Percent of yr:		2/19/2024		
PUBLIC SAFETY								
School Resource Officer	68,845	69,883						
Police Salaries & Wages	885,785	955,220	1,015,727	568,020	55.9%	1,064,723	48,996	5%
Police OT Wages	101,301	63,427	71,468	94,773	132.6%	120,000	48,532	68%
Police Expenses	99,984	105,560	108,560	58,843	54.2%	111,310	2,750	3%
Police Cruiser	40,000	40,000				57,000	57,000	#DIV/0!
210 Total Police	1,195,914	1,234,090	1,195,755	721,637	60.3%	1,353,033	157,278	13%
Fire Alarm Wages	68,213	94,448	95,374	34,974	36.7%	156,909	61,535	65%
Fire Training/Drills	20,486	27,893	28,168	12,868	45.7%	-	(28,168)	-100%
Fire Dept Other Wages	18,405	26,530	26,792	10,911	40.7%	-	(26,792)	-100%
Fire Administration Wages	27,614	27,305	27,575	21,687	78.6%	21,000	(6,575)	-24%
Fire Dept. Medical Exam	2,400	3,000	3,000	1,600	53.3%	-	(3,000)	-100%
Hydrant/Fire Protection (to Water Dept)	77,207	77,207	81,510	81,510	100.0%	81,510	-	0%
Fire Alarm Communications	11,601	11,000	12,500	2,300	18.4%	-	(12,500)	-100%
Fire Expenses	56,941	46,000	46,000	34,177	74.3%	68,250	22,250	48%
220 Total Fire	282,867	313,383	320,919	200,028	62.3%	327,669	6,750	2%
Municipal Dispatch Salaries & Wages	219,917	285,034	270,778	154,981	57.2%	274,757	3,979	1%
Municipal Dispatch OT Wages	22,853	25,765	26,480	23,945	90.4%	35,000	8,520	32%
Municipal Dispatch Expenses	23,552	27,590	30,590	20,286	66.3%	30,590	-	0%
230 Total Municipal Dispatch	266,322	338,389	327,848	199,211	60.8%	340,347	12,499	4%
Inspectors Salaries & Wages	125,700	129,962	135,538	81,207	59.9%	141,249	5,711	4%
Inspectors Expenses	7,019	9,000	9,000	4,766	53.0%	9,000	-	0%
Inspectors' Vehicle Allowances	5,760	5,880	7,200	4,200	58.3%	7,200	-	0%
240 Total Inspectors	138,480	144,842	151,738	90,173	59.4%	157,449	5,711	4%
Emergency Mgmt Salary & Wages	7,770	9,138	9,413	6,963	74.0%	9,601	188	2%
Emergency Mgmt Expenses	2,999	3,000	3,000	632	21.1%	3,000	-	0%
291 Total Emergency Management	10,769	12,138	12,413	7,596	61.2%	12,601	188	2%
Animal Control Expenses	25,898	26,858	27,503	-	0.0%	32,268	4,765	17%
292 Total Animal Control	25,898	26,858	27,503	-	0.0%	32,268	4,765	17%
Harbormaster Salary & Wages	-	-	-	-		-	-	
Harbormaster Exp (contracted services)	2,500	4,000	4,000	2,500	62.5%	4,500	500	13%
295 Total Harbormaster	2,500	4,000	4,000	2,500	62.5%	4,500	500	13%
TOTAL PUBLIC SAFETY:	1,922,751	2,073,700	2,040,176	1,221,145	59.9%	2,227,867	187,691	9.2%
EDUCATION								
Pentucket Regional Sch Assessment	7,242,985	7,408,673	7,862,142	5,243,031	66.7%	8,127,214	265,072	3%
Pentucket Capital Assessment	1,196,556	835,497	1,154,371	764,364	66.2%	1,157,182	2,811	0%
Pentucket Assessment Page Phase II	493,338	485,238	479,838	319,892	66.7%	474,438	(5,400)	-1%
304 Total Pentucket	8,932,879	8,729,408	9,496,351	6,327,287	66.6%	9,758,834	262,483	3%
Whittier Minimum Contribution	136,998	219,455	217,901	185,215	85.0%	227,097	9,196	4%
Whittier Other Assessments	18,727	27,420	23,624	20,080	85.0%	24,926	1,302	6%
Whittier Debt/Capital Assessment	21,602	23,860	21,392	18,183	85.0%	42,784	21,392	100%
305 Total Whittier	177,327	270,735	262,917	223,479	85.0%	294,807	31,890	12%
Essex North Shore Agricultural & Tech School	41,234	43,213	94,110	48,589	51.6%	101,686	7,576	8%
310 Total Essex North Shore Agricultural	41,234	43,213	94,110	48,589	51.6%	101,686	7,576	8%
TOTAL EDUCATION:	9,151,440	9,043,356	9,853,378	6,599,355	67.0%	10,155,327	301,949	3.1%



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	Expended	Approved	Amended	\$	%	DRAFT	\$	%
	6/30/2022	5/14/2022		Percent of yr:		2/19/2024		
DEPARTMENT OF PUBLIC WORKS								
DPW Salaries & Wages	483,533	567,397	635,593	349,717	55.0%	658,552	22,959	3.6%
DPW Overtime Wages	17,299	16,000	18,000	10,785	59.9%	24,000	6,000	33.3%
Snow & Ice Removal	247,245	150,000	200,000	78,912	39.5%	200,000	-	0.0%
Town Bldgs Operating Expenses	143,869	150,830	158,030	91,610	58.0%	158,030	-	0.0%
Town Bldgs Improvements	41,438	51,000	51,000	26,117	51.2%	51,000	-	0.0%
Street/Paving Repairs	59,693	55,000	55,000	508	0.9%	55,000	-	0.0%
Highway, Sidewalk & Trees	203,126	205,215	219,580	151,653	69.1%	280,000	60,420	27.5%
Stormwater management	10,226	15,500	15,500	2,750	17.7%	15,000	(500)	-3.2%
DPW Expenses	12,080	14,250	16,485	10,687	64.8%	18,025	1,540	9.3%
Parks Expense	14,884	15,000	28,790	-	0.0%	44,087	15,297	53.1%
Electricity	80,886	70,000	84,000	28,714	34.2%	84,000	-	0.0%
Road Machinery Operating Expen	41,442	51,000	54,060	40,260	74.5%	60,000	5,940	11.0%
DPW Vehicle Allowance	6,000	6,000	6,000	1,000	16.7%	6,000	-	0.0%
Public Street Lights	6,943	7,000	8,400	7,311	87.0%	11,400	3,000	35.7%
420/424 Total Department of Public Works	1,368,664	1,374,192	1,550,438	800,023	51.6%	1,665,094	114,656	7.4%

TOTAL PUBLIC WORKS:	1,368,664	1,374,192	1,550,438	800,023	51.6%	1,665,094	114,656	7.4%
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HUMAN SERVICES								
Board of Health Salary & Wages	126,498	129,621	134,918	81,675	60.5%	137,616	2,698	2%
Public Health Nurse	5,700	8,175	6,000	2,800	46.7%	6,000	-	0%
Waste Collection & Disposal	375,998	401,940	421,400	243,525	57.8%	441,360	19,960	5%
Recycling	1,670	10,000	45,000	15,847	35.2%	43,000	(2,000)	-4%
Hazardous Waste Expense	1,798	2,000	2,000	1,502	75.1%	2,000	-	0%
Steele landfill monitoring	29,708	33,555	36,915	17,050	46.2%	52,554	15,639	42%
Bd of Health Expenses	7,174	7,000	7,000	2,549	36.4%	7,000	-	0%
510 Total Board of Health	548,546	592,291	653,233	364,948	55.9%	689,530	36,297	6%
Council on Aging Salary & Wages	71,524	100,308	103,982	60,795	58.5%	106,063	2,081	2%
Council on Aging Expenses	21,808	19,500	19,500	10,849	55.6%	19,500	-	0%
541 Total Council on Aging	93,331	119,808	123,482	71,644	58.0%	125,563	2,081	2%
Soldiers Grave Expense	3,632	3,592	3,592	-	0.0%	4,700	1,108	31%
Memorial Day Expenses	1,661	2,200	2,320	-	0.0%	1,600	(720)	-31%
Veterans benefits & expenses	5,816	4,400	6,000	2,264	37.7%	5,000	(1,000)	-17%
Eastern Essex Veterans Services	21,695	21,096	22,960	22,959	100.0%	23,000	40	0%
543 Total Veterans	32,804	31,288	34,872	25,223	72.3%	34,300	(572)	-2%

TOTAL HUMAN SERVICES:	674,681	743,387	811,587	461,816	56.9%	849,393	37,806	4.7%
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CULTURE & RECREATION								
Library Salaries & Wages	260,013	282,899	307,665	187,332	60.9%	314,016	6,351	2%
Library Expenses	38,461	33,000	33,000	26,373	79.9%	33,000	-	0%
Library Books and Periodicals	71,241	78,000	81,569	50,225	61.6%	82,000	431	1%
610 Total Library	369,714	393,899	422,234	263,929	62.5%	429,016	6,782	2%
Recreation Wages	1,335	2,700	5,072	2,925	57.7%	6,332	1,260	25%
Recreation Expenses	16,000	19,085	33,200	17,849	53.8%	10,900	(22,300)	-67%
Action Cove Expenses	1,826	3,000	-	-	-	-	-	-
630/637 Total Recreation	19,161	24,785	38,272	20,774	54.3%	17,232	(21,040)	-55%
Mill Pond Operating Expenses	188	2,100	2,100	412	19.6%	2,100	-	0%
631 Total Mill Pond	188	2,100	2,100	412	19.6%	2,100	-	0%
Bandstand Expense	6,000	6,000	8,000	5,594	69.9%	8,000	-	0%
635 Total Bandstand	6,000	6,000	8,000	5,594	69.9%	8,000	-	0%
Historical Commission Expenses	-	600	600	20	3.3%	600	-	0%
691 Total Historical Commission	-	600	600	20	3.3%	600	-	0%
Cultural Council Expense	-	100	100	-	0.0%	100	-	0%
695 Total Cultural Council	-	100	100	-	0.0%	100	-	0%

TOTAL CULTURE & RECREATION:	395,063	427,484	471,306	290,729	61.7%	457,048	(14,258)	-3.0%
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	6/30/2022	5/14/2022		Percent of yr: 62.6%		2/19/2024			
DEBT SERVICE									
Debt Service (Principal)	305,000	295,000	-	-	#DIV/0!	-	-	#DIV/0!	
Debt Service (Interest)	8,950	5,900	-	-	#DIV/0!	-	-	#DIV/0!	
710/750 Total Debt Service	313,950	300,900	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL DEBT SERVICE: 313,950 300,900 - - #DIV/0! - - #DIV/0!									
BENEFITS									
Essex Regional Retirement Assessment	731,432	805,420	675,135	661,845	98.0%	911,931	236,796	35%	
911 Total Essex Regional Retirement	731,432	805,420	675,135	661,845	98.0%	911,931	236,796		
Unemployment Insurance & Benefits	439	1,500	1,200	-	0.0%	1,200	-	0%	
913 Total Unemployment Insurance	439	1,500	1,200	-	0.0%	1,200	-		
Group Insurance	406,997	481,857	527,865	258,446	49.0%	547,440	19,575	4%	
914 Total Group Insurance	406,997	481,857	527,865	258,446	49.0%	547,440	19,575		
FICA Insurance	52,412	51,485	61,421	34,524	56.2%	63,878	2,457	4%	
916 Total FICA Insurance	52,412	51,485	61,421	34,524	56.2%	63,878	2,457		
Insurance and Bonds	187,002	199,865	219,643	201,027	91.5%	212,538	(7,105)	-3%	
945 Total Insurance and Bonds	187,002	199,865	219,643	201,027	91.5%	212,538	(7,105)		
TOTAL BENEFITS: 1,378,282 1,540,127 1,485,264 1,155,842 77.8% 1,736,987 251,723 16.9%									
TRANSFERS To/From - STABILIZATION									
Transfers Out - to Capital Stabilization	500,000	500,000	600,000	600,000	100.0%	600,000	-	0%	
Transfers In - from School Stabilization			(200,000)	(200,000)	100.0%	(200,000)	-	0%	
992 Total Transfers Out	500,000	500,000	400,000	400,000	100.0%	400,000	-	0%	
TOTAL TRANSFERS OUT: 500,000 500,000 400,000 400,000 100.0% 400,000 - 0.0%									
1000 Total General Fund	16,786,774	17,364,056	17,910,574	11,675,198	65.2%	18,942,059	1,031,485	5.8%	