

FISCAL YEAR
2024
BUDGET BOOK



FISCAL YEAR OPERATING BUDGET
JULY 1, 2023 THROUGH JUNE 30, 2024





MAYOR
KASSANDRA GOVE

CITY COUNCIL

Nicholas Wheeler,
President, District 4 Councilor

Adrienne Lennon,
Vice President, At Large Councilor

Jonathon Hickok
District 1 Councilor

Anthony S. Rinaldi
District 2 Councilor

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District 3 Councilor

Peter Frey
District 5 Councilor

Michael Hogg
District 6 Councilor

Scott Mandeville
At Large Councilor

Steve Stanganelli
At Large Councilor

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FISCAL YEAR 2024 MAYOR'S BUDGET

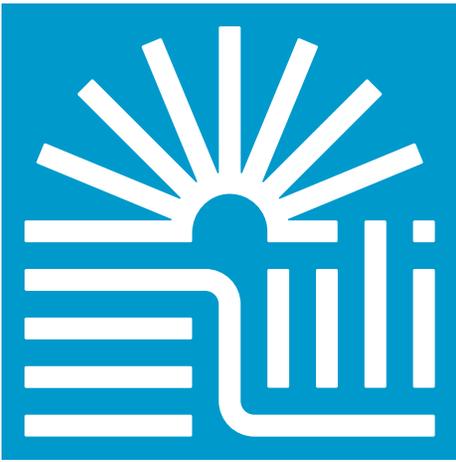
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Population
17,366

1642
Year Settled

900+
ACRES
Recreation &
Conservation Space

1668

Incorporated (Town)

13.73
Square Miles

1996

Incorporated (City)

MAYOR
KASSANDRA GOVE

73.45

Road Miles

The City of Amesbury is a small city on the North Shore of Massachusetts. Settled in 1642, Amesbury's history is deeply rooted in entrepreneurship and innovation. The beautifully restored downtown features old industrial mill buildings; now full of restaurants, retail shops, offices and residences.

Located at the junction of I-95 and I-495, Amesbury is perfectly located between major metropolitan areas for easy access, while residents enjoy beautiful green spaces, quiet neighborhoods and all that Amesbury has to offer. We invite residents and visitors alike to come and Make History Here.

From the Mayor's Desk

From the Mayor's Desk

Dear Amesbury residents, business owners, friends, and colleagues,

As you look through this document, detailing my budget recommendations for Fiscal Year (FY) 2024, please know that my team and I have taken great care to delicately craft an operating budget and 5-year capital plan that delivers the best possible services to all of you in the most financially responsible way.

Just like you, the City of Amesbury has been affected by the lingering financial implications of a global pandemic, resulting in the highest inflation rates we have experienced in more than 30 years. I know that you feel this every day when you invest in repairs, visit the grocery store, pay at the pump and each time you open a utility bill. The same is true for the city, and I want you to know that we are steadfast in our resolve to work through this challenging time together. We will continue to do our best to deliver the services that you and your families need and will do this by working collaboratively with our federal and state partners, our community partners, and neighboring communities. We are certainly not all in the same boat, but we are in the same storm.

Throughout my tenure as your mayor, I have mentioned in this letter of introduction that holding the line on the tax rate and preserving the city's levy capacity (see p. 16) have been two of my main priorities. This remains true this year as well; however, there are multiple forces working against us. Although our tax rate has been steadily declining since FY21, property valuations have dramatically increased here and all over the northeast region. In FY23, average home values in Amesbury increased by 14.6%, and although increased property values are a positive, this results in higher tax bills for our residents. Additionally, previously mentioned market conditions and inflation have escalated the rate at which Amesbury will ultimately run out of excess levy capacity. The costs of necessary contracted services like trash pickup and recycling as well as chemicals required for the city's water treatment needs have sky-rocketed from 40 to 300 percent in some cases over the last year. We are prepared to consistently review and balance our services, resources, and expenses.

My recommended FY24 Budget (starting on p. 28) proposes a 4.25% overall increase with an estimated tax rate of \$15.42 and an estimated excess levy capacity of \$848,529.

Despite the economic challenges that we all face, I remain committed to providing the highest level of services possible for our community while looking for efficiencies and alternate sources of funding wherever possible. As previously mentioned, we will be reviewing our services throughout the coming year and will adjust as necessary in order to streamline and work within our financial limits. At this time, I am happy to say that many ongoing projects will continue into the next fiscal year, and we will see some new initiatives take root:

- Some projects that are in progress and will continue into the coming year include: the creation of more affordable housing options in our city to accommodate all members of our community, the I AMesbury 2030 master planning initiative, the Age Friendly Amesbury Task Force, feasibility study of our municipal buildings, planning and design of the Carriagetown Connector – connecting the Riverwalk and Ghost Trail, and submission of a National Register of Historic Places nomination for the Amesbury Public Library.

From the Mayor's Desk

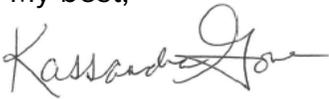
- My recommended FY24 Budget includes: improvements and repair of downtown business district sidewalks, implementing new cemetery software to better map our cemeteries and accommodate our community's needs, replacing the middle school roof, which is long overdue and allocating capital funds to preserve a critical piece of Amesbury history- Landry Stadium.

I want to acknowledge and thank our Department Heads, City and School staff for their continued dedication to our community and for their collaborative efforts to help build this budget. Nothing worthwhile is easy.

I look forward to a thoughtful and productive dialogue with members of the City Council and encourage you to participate in the budget process by reading this document, watching the public hearings, and submitting your public comments.

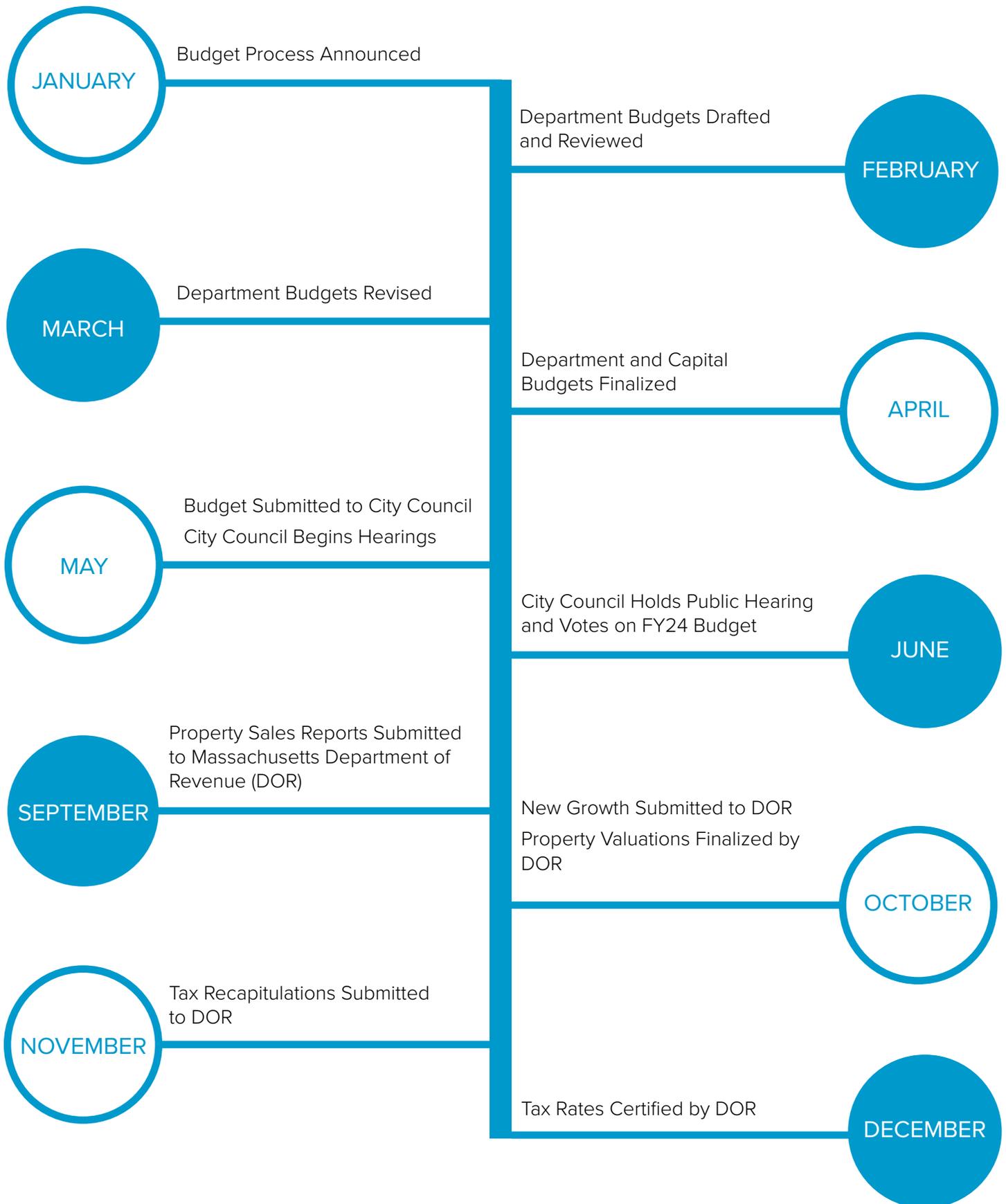
As always, my door is open to you, and please reach out to me or my staff with any questions or concerns.

My best,

A handwritten signature in black ink, appearing to read "Kassandra Gove". The signature is fluid and cursive, with a large initial "K" and a stylized "G".

Kassandra Gove
Mayor

Budget Process



Budget Calendar

- Nov 10, 2022 & Jan 12, 2022** Softright/Budget Trainings
- Dec 23, 2022** Distribution of FY 2024 department budget directives from Mayor
- Jan 20, 2023** Deadline for departments to submit FY 2024 operating budget and capital updates/requests
- Jan 23, 2023 - April 4, 2023** Mayor, CFO, and COS meet with departments for budget review
- Feb 14, 2023** Mayor and CFO to present financial condition to City Council
- Feb 27, 2023** Proposed MIIA insurance rates for FY 2024 released to city
- March 1, 2023** Release date for Governor's House 1 budget
- March 15, 2023** Release date for proposed Whittier Regional School budget
- March 27, 2023** School Committee public hearing on FY 2024 budget proposal
- April 3, 2023** School Committee vote of FY 2024 budget proposal
- April 12, 2023** Whittier Regional School Committee vote on FY 2024 budget
- April 12, 2023** Release date for House Ways and Means budget
- May 1, 2023** Mayor to submit proposed FY 2024 budget to City Council
- May 5, 2023** FY 2024 Budget Book Complete
- May 9, 2023** City Council - FY 2024 Budget First Reading
Mayor presents FY 2024 Budget to City Council
CFO presents Financial Forecast/ Capital Improvement Plan



Budget Calendar

- May 16, 2022** City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
- May 18, 2022** City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
- May 22, 2023** City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
- May 24, 2023** City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
- May 25, 2023** RAIN DATE: City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
- May 30, 2023** City Council Ad Hoc Budget Committee of the Whole Budget Debate and Referral Vote
- June 13, 2023** City Council - Public Hearing/Adoption of FY 2024 operating budget



Budget 101

On the following pages, you're going to see the components that go into building a successful and sustainable budget. Department heads and city leadership have to think about more than just what is needed to provide services and pay staff for the next fiscal year.

Current fiscal year needs must be balanced with long-term planning and capital projects. Reserve fund balances must be maintained to preserve our credit and bond ratings. Economic trends should be taken into consideration for forecasting and planning purposes.

The current and long-term needs of the city have to be balanced with the forecasted revenue, which changes from year to year. The Mayor looks at the needs and requests of each department as well as forecasted revenue, including our levy capacity, to determine what will receive funding.

Without long-term planning and funding capital projects, we will fall behind on building maintenance, fall short on necessary upgrades to our assets and technology, and miss out on opportunities for positive growth. Sometimes capital projects require borrowing money. Properly forecasting those needs is important to ensure that the debt burden doesn't get too high at any one time.



FY

2

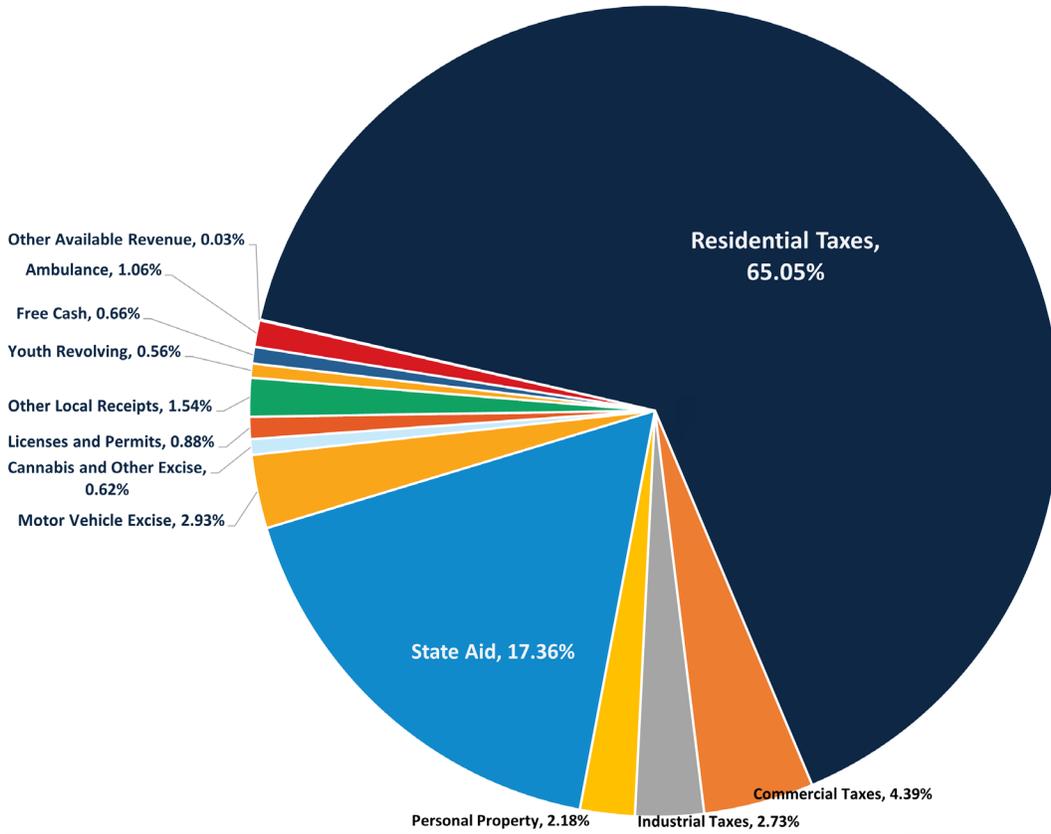
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REVENUE

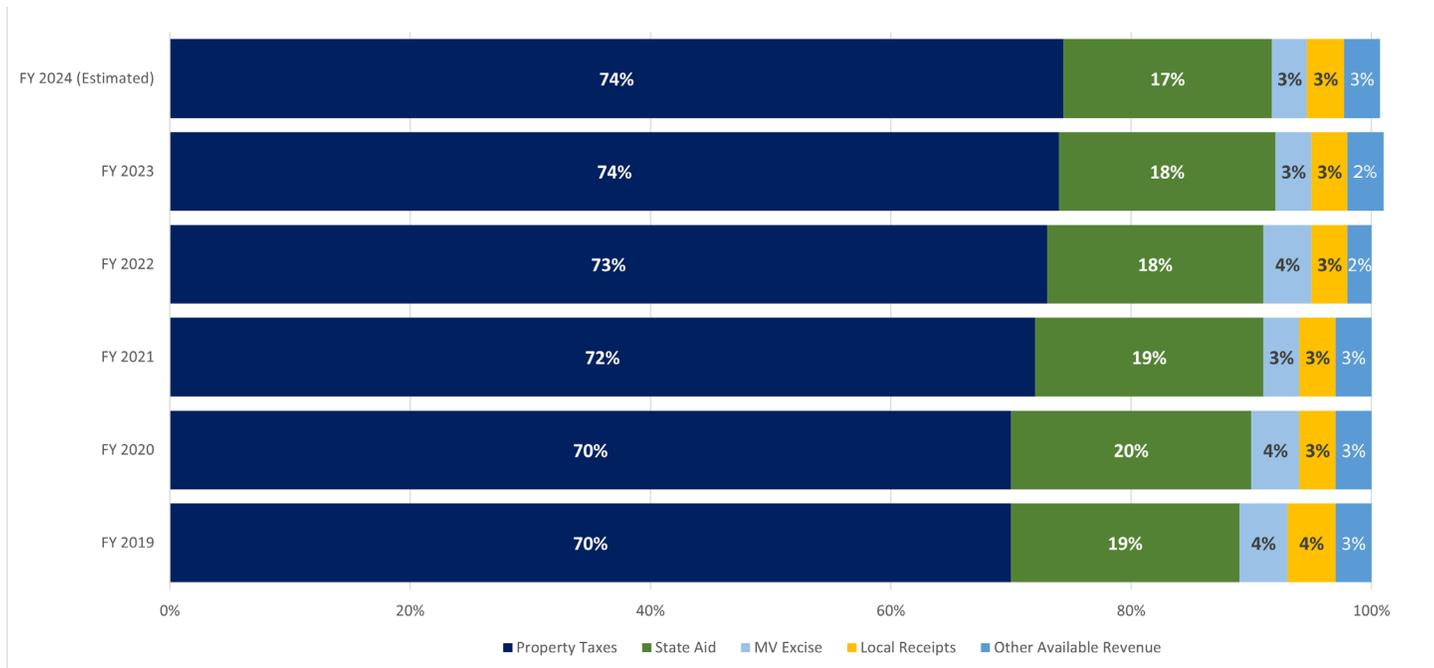
Funds Overview

Budgeted	Non-Budgeted
Government	
<p>General Fund The operating budget for the City of Amesbury.</p> <p>Capital Project Funds Chapter 90, or funds for capital projects over \$5,000 and a useful life of 1 year or more.</p>	<p>Special Revenue Revolving funds, grant funding.</p>
Proprietary	
<p>Sewer Enterprise Fund Water Enterprise Fund Cable Enterprise Fund</p> <p>The intent of enterprise funds is for all direct and indirect costs to be paid through user fees and/or general fund subsidies.</p>	
Fiduciary	
	<p>Fiduciary Funds Used to account for resources held for the benefit of parties outside the government.</p>

Revenue Sources



The amount of revenue we get from each source can change from year to year, which means that each source fluctuates from year to year to make up for other categories. Forecasting is incredibly important to the budget process, to ensure we don't fall short on revenue expectations.



Proposition 2 1/2

Proposition 2 ½ refers to a Massachusetts law enacted in 1980 that places constraints on the amount of tax revenue a community can raise through real and personal property taxes. This revenue is called the Tax Levy. Proposition 2 ½ limits how much the levy can be increased from year-to-year (levy limit) and allows for a levy of only a 2 ½ percent of the total full and fair cash value of all real and personal property in the community (levy ceiling).

Under Proposition 2 ½, a community's levy limit increases automatically by two factors:

1. An incremental increase of 2.5% of the prior year's levy limit; and
2. A dollar amount derived from the value of new construction and other growth in the local tax base since the previous year, which is called New Growth.

The 2.5% increase and new growth number are both added to the prior year's levy limit to reach the current year's levy limit. What we don't spend of the available levy is called excess levy capacity.

Many communities, including Amesbury, are seeing excess levy capacity shrink as operating budget increases outpace levy limit growth.

With a 2.5% property tax revenue increase limit, it means that every year we are outpacing our revenue capacity as we pass operating budgets that increase by 3%, 4%, 5% and higher. With the rising costs of labor and goods, there's only so much we can do to decrease expenses while maintaining services, and will need to start decreasing services to stay in the levy.

Some communities budget to their tax levy limit every year. Amesbury has never been one of those communities, and this administration would like to do everything it can to keep it that way.

This budget was carefully crafted to maintain a high level of services while also maintaining as much levy capacity as possible and limiting the impact to property tax increases.



Tax Levy

Tax Levy is the amount of property tax revenue a community can raise through real and personal property taxes. As described in the previous page, proposition 2 ½ limits how much the levy can be increased each year. The table below represents the estimated levy that will be available for fiscal year 2024. It is calculated by taking the prior year levy limit, adding the automatic 2 ½ percent plus estimated new growth and any debt exclusions. It has been this administration’s intent to tax below the levy and allow for excess levy capacity. With inflation and rapidly increasing expenses, it has become extremely difficult to prepare a budget leaving excess levy capacity.



REVENUE PROJECTION	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	45,766,634	47,359,518	49,055,688	50,731,043	52,744,046
2 1/2% Increase	1,144,166	1,183,988	1,226,392	1,268,276	1,318,601
New Growth	448,718	512,182	448,963	744,727	550,000
TOTAL LEVY LIMIT	47,359,518	49,055,688	50,731,043	52,744,046	54,612,647
Debt Exclusion	542,200	2,352,031	2,330,756	2,313,306	2,295,756
TOTAL AVAILABLE LEVY	47,901,718	51,407,719	53,061,799	55,057,352	56,908,403
LEVY AMOUNT USED	43,113,242	47,829,288	49,791,611	52,569,234	56,059,874
EXCESS LEVY CAPACITY	4,788,476	3,578,431	3,270,188	2,488,117	848,529
EXCESS LEVY AS % OF OPERATING BUDGET	7.82%	5.53%	4.81%	3.45%	1.13%

State Aid

State Aid accounts for roughly 17% of our annual budget, and we get notified about the amount of state aid we will receive through the Cherry Sheet, named as such for the cherry-colored paper on which it was originally printed.

	FY 2020	FY 2021	FY 2022	FY 2023	House Ways & Means 4/17/23 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
STATE AID					
Chapter 70	9,190,887	9,190,887	9,248,787	9,361,467	9,472,287
Charter Tuition Reimbursement	103,195	307,983	161,453	670,779	504,490
School Choice Receiving Tuition (Offset Item)	246,227	473,472	554,073	627,009	562,851
Unrestricted General Government Aid	2,065,799	2,065,799	2,138,102	2,253,559	2,289,617
Veterans Benefits	335,278	231,234	225,282	177,752	99,231
Exempt VBS & Elderly	71,060	94,683	84,575	91,309	84,743
Public Libraries (Offset Item)	22,121	27,807	30,541	36,456	39,089
Total Cherry Sheet Receipts	12,034,567	12,391,865	12,442,813	13,218,331	13,052,308
% Increase (Decrease) over prior Fiscal Year	2.50%	2.97%	0.41%	6.23%	-1.26%

Chapter 70 funds are dedicated for schools. The state uses a formula to determine how much Chapter 70 funding a school district will get, which starts with the calculation of a foundation budget that reflects district enrollment, pupil characteristics, inflation and geographical differences in wages.

Charter Tuition Reimbursement is for Amesbury students who choose to attend Commonwealth charter schools, reimbursing for student tuition and capital facilities tuition. There are three levels to the reimbursement; 100% for the first year, 60% for the second year and 40% for the third year.

School Choice Receiving Tuition provides funding for receiving districts accepting pupils from other districts.

Unrestricted General Government Aid provides general-purpose financial assistance to municipalities.

Veterans' Benefits reimburses municipalities for a portion of authorized amounts spent for Veterans' financial, medical, and burial benefits.

Exemptions: Veterans, Blind Person, Surviving Spouses, Elderly and Motor Vehicle reimburses municipalities for property tax exemptions granted to qualifying groups.

Public Libraries helps offset the costs a public library incurs when it circulates materials to residents of other communities.



Local Receipts

Looking at actual local receipts for FY22 and our budgeted estimates for FY23, we are being conservative with our forecast for FY24.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
LOCAL RECEIPTS					
Motor Vehicle Excise	2,209,040	2,306,578	2,230,161	2,350,000	2,200,000
a. Meals	214,565	207,558	278,713	210,000	250,000
b. Room	361,806	187,421	404,896	325,000	400,000
c. Other	14,263	14,912	18,559	14,000	17,000
Cannabis Excise	35,689	620,210	414,808	550,000	450,000
Penalties & Interest on Taxes & Excise	172,738	194,842	225,797	180,000	147,000
Payments in Lieu of Taxes	12,478	12,586	12,774	12,000	12,500
Other Charges for Services	50,000	-	-	-	-
Fees	140,010	170,317	145,911	140,000	144,000
Rentals	72,945	37,932	94,128	-	-
Other Departmental Revenue	21,024	21,542	17,098	20,000	18,000
Licenses and Permits	556,798	708,065	699,187	600,000	660,000
Fines & Forfeits	57,273	44,528	62,079	45,000	46,000
Investment Income	50,836	59,630	42,196	45,000	60,000
Medicaid Reimbursement	87,488	64,553	-	64,000	64,000
Miscellaneous Recurring	-	43,588	-	-	20,000
Miscellaneous Non-Recurring	137,242	48,620	294,887	-	-
TOTAL LOCAL RECEIPTS	4,194,195	4,742,882	4,941,194	4,555,000	4,488,500
% Increase (Decrease) over prior Fiscal Year	-6.77%	13.08%	4.18%	-7.82%	-1.46%

These receipts are locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. These receipts have a direct correlation to the local economy and can be difficult to predict. The Massachusetts Bureau of Account's position is that forecasts for local receipts should be conservatively based on historical trends. In addition, estimated receipts "shall not exceed the aggregate amount of actual receipts received during the preceding fiscal year from the same source, except with the written approval of the commissioner...". If there are any new revenue sources for which no historical information is available, written documentation is required.

When forecasting local receipts, the city looks at prior year actuals and year-to-date receipts to estimate the future year and be within the guidelines of the Bureau of Accounts. If there are any new revenue sources for which written documentation is available, those estimates are also included in the projections. The city has seen a decrease in some of its local receipts, i.e. motor vehicle excise, cannabis excise, and has adjusted projections to reflect that.

Local receipts account for roughly 6% of the FY24 overall budget and have a major impact on balancing the budget as well as helping reduce reliance on property taxes.

Other Revenue

	FY 2020	FY 2021	FY 2022	FY 2023	"FY 2024 Mayor's Recommended Budget"
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
OTHER AVAILABLE REVENUE SOURCES					
Free Cash	303,260	51,892	168,305	639,657	500,000
Sale of Cemetery Lots to supplement DPW budget	19,000	19,000	19,000	19,000	22,000
Ambulance receipts to supplement Fire budget	800,000	800,000	600,000	650,000	800,000
Youth Revolving receipts to supplement Youth budget	406,047	297,000	230,000	250,000	423,857
Cemetery Trust to supplement DPW budget	3,500	3,500	3,500	3,500	3,500
Smart Growth Stabilization	112,300	125,000	-	-	-
General Stabilization	236,343	609,352	-	-	-
Receipts Reserved for Real Estate	184,720	-	-	-	-
Insurance Receipts	-	-	-	-	-
Waterway receipts to supplement Harbormaster budget	2,000	-	-	-	-
Overlay Surplus	-	373,186	-	-	-
ARPA Funds used to supplement Fire Department Lieutenants	-	-	155,921	102,908	-
ARPA Funds used to supplement Ambulance Revenue	-	-	200,000	132,000	-
ARPA Funds used to supplement Youth Services Revenue	-	-	177,455	-	-
ARPA Funds to supplement Fire OT	-	-	200,000	-	-
ARPA Funds for Lake Gardner Seasonal Beach Director	-	-	10,000	-	-
ARPA Funds to supplement revenue loss (meals, hotels, Medicare)	-	-	200,000	132,000	-
MSBA Reimbursement	-	403,491	-	-	-
TOTAL OTHER AVAILABLE SOURCES	2,067,170	2,682,421	1,964,181	1,929,065	1,749,357
	-6.13%	22.94%	-36.57%	-1.82%	-9.32%

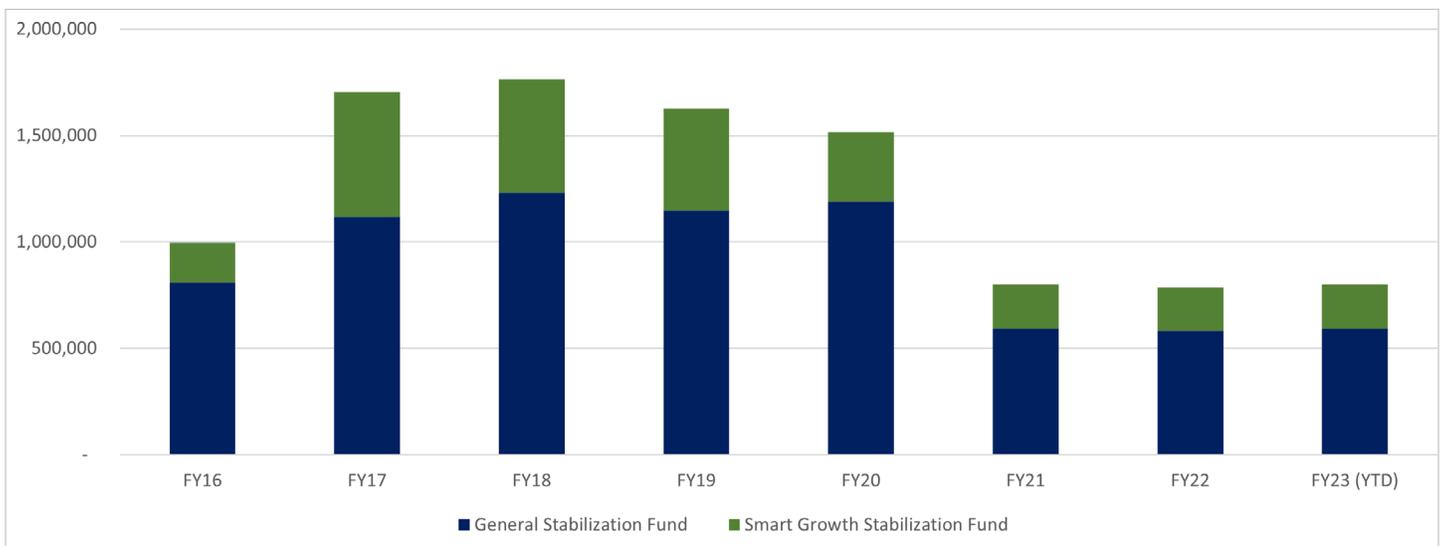
The American Rescue Plan Act (ARPA) was signed into law by President Joe Biden on March 11, 2021, and guaranteed relief to all 19,000 cities, towns, and villages in the United States (sec 9901: Coronavirus State and Local Fiscal Recovery Funds.)

ARPA funds must be committed by December 31, 2024, and spent by December 31, 2026. Council Bill 2021-100 accepted and authorized the Mayor to spend these funds. You can see above, some funds were used for revenue replacement in previous years. Remaining funds are anticipated to be spent on capital projects.

Financial Reserves

Our financial reserves include our stabilization funds and our free cash.

Stabilization Funds



Maintaining a healthy level of reserves allows a city to finance emergencies and other unforeseen needs, set funds aside for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the city's credit rating and consequently its long-term cost to fund major projects.

Declining reserves as a percentage of the city's operating budget is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance city obligations in the face of an emergency. Best practices recommend city reserves total 5-10% of the operating budget and bond rating agencies like to see that number being higher (bond rating affects the city's borrowing costs).

As interest rates climb, our ability to borrow to complete capital projects is impacted. Having strong reserves helps us continue with capital plans in these uncertain financial conditions.



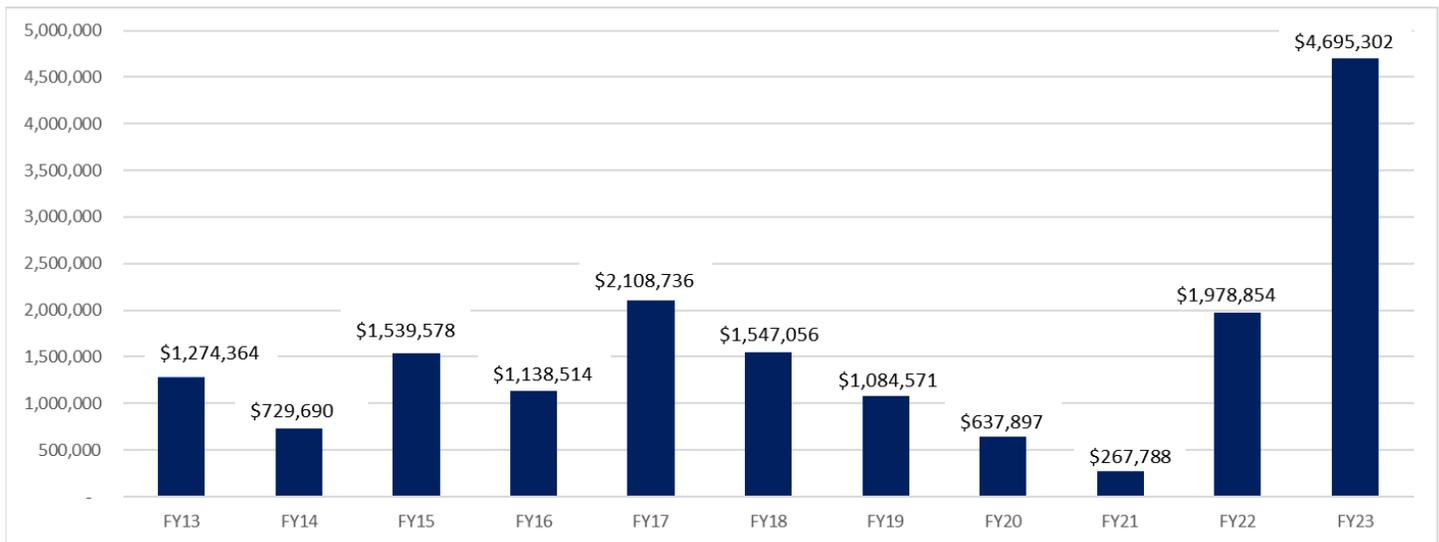
Free Cash

Free cash is generated when the actual revenue collections are more than budget estimates or expenses are less than appropriations, or a combination of the two. We are able to grow our free cash by being conservative with revenue estimates or reserving surplus appropriations.

Free cash can only be used after being certified by the Massachusetts Department of Revenue, which happens after the close of the fiscal year.

Free cash provides communities with flexibility in funding after the fiscal budget is approved. It can support unexpected items that come up mid-year, or pay for capital improvement projects.

Free Cash



DLS certified fiscal year 2023 free cash at \$4,695,302 on 10/12/2022. Since its certification, the city has approved free cash use in the amount of \$639,654.10 (Council Orders 2022-140 and 2023-032). In addition, the fiscal year 2024 Mayor’s recommended budget proposes the use of \$758,500 of free cash. This would reduce the free cash balance to \$3,297,147.90 or 4.4% of the total fiscal year 2024 Mayor’s recommended budget. The \$3,297,147.90 balance in addition to the city Stabilization funds would represent 5.4% of the total General Fund budget.

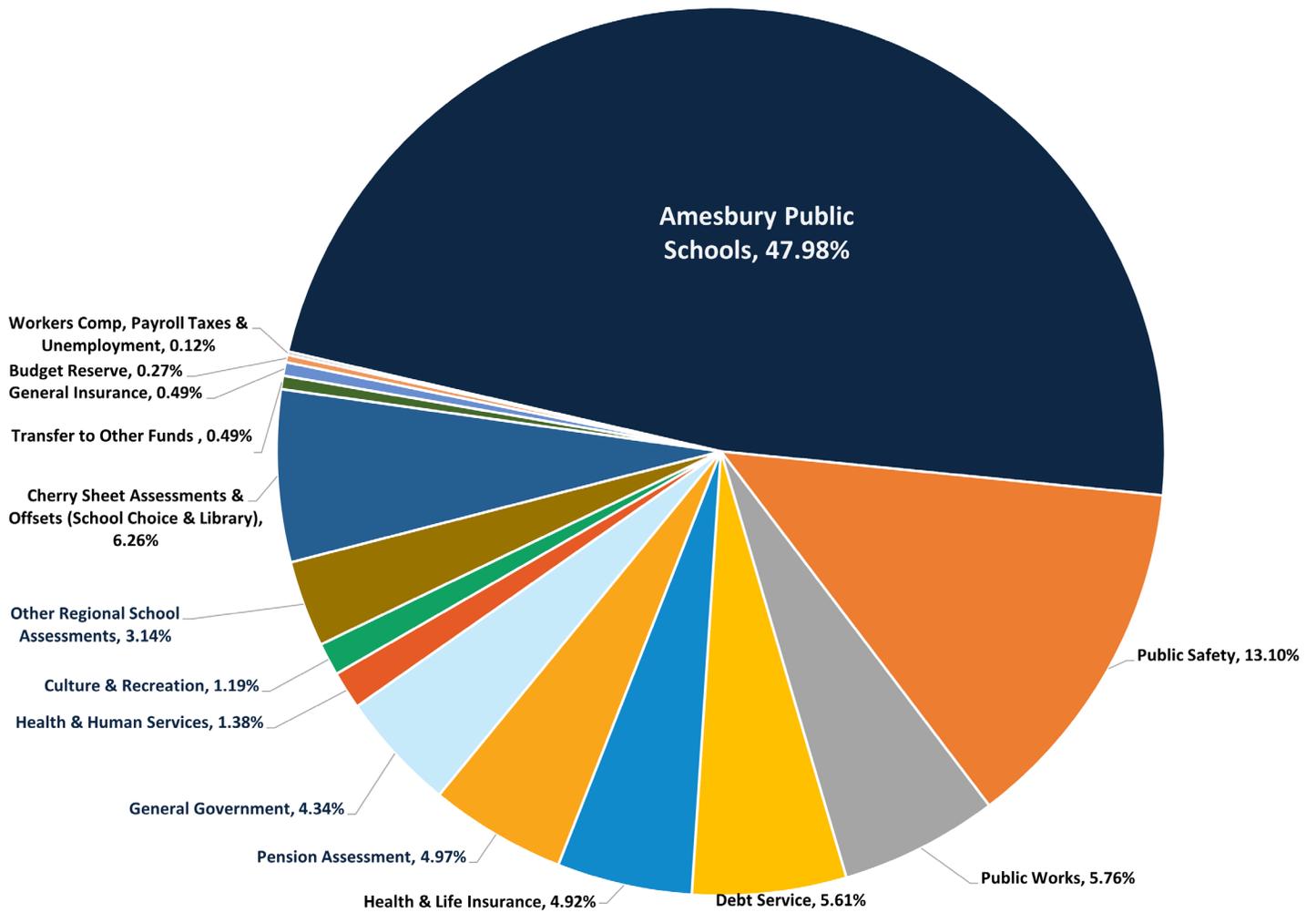
Pending Council approval, the free cash balance will be further reduced to cover fiscal year 2023 Snow & Ice deficit in the amount of \$448,001.53. Approval of this measure would bring the percentage of reserves (free cash and stabilization funds) to 4.8% of the total General Fund budget.

FY

2024

EXPENSES

Expenses by Function



Outstanding Debt

Description	General Fund	Sewer Enterprise	Water Enterprise	Grand Total
Architectural Services Sewer 2014	\$25,250	\$-	\$-	\$25,250
Athletic Fields 2020	\$1,267,350	\$-	\$-	\$1,267,350
DPW Facility Planning 2014	\$192,618	\$-	\$-	\$192,618
DPW Land Acquisition 2015	\$831,480	\$-	\$-	\$831,480
DPW Land Acquisition II 2015	\$376,280	\$-	\$-	\$376,280
DPW Land Acquisition III 2015	\$3,356,150	\$-	\$-	\$3,356,150
Elementary School 2020 (IE)	\$31,063,250	\$-	\$-	\$31,063,250
MVRTA Facility Improvements 2014	\$1,187,535	\$-	\$-	\$1,187,535
Outdoor Recreation Facility 2015	\$162,625	\$-	\$-	\$162,625
Public Safety Build Remodeling 2013	\$230,256	\$-	\$-	\$230,256
Public Safety Build Repairs 2015	\$166,500	\$-	\$-	\$166,500
Public Safety Build Repairs II 2015	\$1,654,794	\$-	\$-	\$1,654,794
School Building Addition 2018 (IE)	\$1,348,950	\$-	\$-	\$1,348,950
City Road Improvements 2022	\$810,625	\$-	\$-	\$810,625
City Paving, Drainage & Sidewalk Improvement 2022	\$441,000	\$-	\$-	\$441,000
Fourth Street Drainage 2022	\$105,690	\$-	\$-	\$105,690
Friend Street Drainage 2022	\$1,316,150	\$-	\$-	\$1,316,150
Lower Millyard Parking Deck 2022	\$450,103	\$-	\$-	\$450,103
Material Spreader 2022	\$48,000	\$-	\$-	\$48,000
Roof Repairs - Various City Buildings 2022	\$239,300	\$-	\$-	\$239,300
Spreader Controls 2022	\$89,625	\$-	\$-	\$89,625
Fire Department Ladder Truck 2022	\$316,750	\$-	\$-	\$316,750
Public Safety, City Hall, Library Feasibility 2022	\$88,000	\$-	\$-	\$88,000
Dispatch Radio Tower 2022	\$44,000	\$-	\$-	\$44,000
AMS & CES Handicapped Accessible Doors 2022	\$28,125	\$-	\$-	\$28,125
AMS Roof Repairs 2022	\$50,125	\$-	\$-	\$50,125
CES HVAC Replacement 2022	\$464,640	\$-	\$-	\$464,640
Sewer 2014	\$-	\$75,750	\$-	\$75,750
South Hunt DIF Roadway Improvements I 2020	\$231,975	\$-	\$-	\$231,975
South Hunt DIF Roadway Improvements II 2020	\$1,400,588	\$-	\$-	\$1,400,588
South Hunt DIF Roadway Improvements III 2020	\$1,468,938	\$-	\$-	\$1,468,938
Wastewater Treatment Facility	\$-	\$238,500	\$-	\$238,500
Route 110 Pumping Station 2022	\$-	\$1,085,791	\$-	\$1,085,791
Water 2013	\$-	\$-	\$76,088	\$76,088
Water Mains 2014	\$-	\$-	\$32,320	\$32,320
Water Mains II 2014	\$-	\$-	\$15,150	\$15,150
Water Street Parking Engineering 2015	\$156,100	\$-	\$-	\$156,100
Water Treatment Facility 2018	\$-	\$-	\$128,200	\$128,200
Water Treatment Facility 2013	\$-	\$-	\$574,869	\$574,869
Water Treatment Facility 2014	\$-	\$-	\$43,430	\$43,430
Water Treatment Upgrades 2014	\$-	\$-	\$612,083	\$612,083
Whitehall Rd Land Acquisition 2015	\$312,200	\$-	\$-	\$312,200
Newton Road Weir 2022	\$-	\$-	\$1,197,546	\$1,197,546
MWPAT CW-01-13 2004	\$-	\$-	\$-	\$0
MWPAT CW-02-17A 2006	\$-	\$125,000	\$-	\$125,000
MWPAT CW-02-17B 2006	\$-	\$30,000	\$-	\$30,000
MWPAT CW-02-17-C 2006	\$-	\$200,048	\$-	\$200,048
MWPAT DWS-08-21 2012	\$-	\$-	\$1,589,464	\$1,589,464
MWPAT DWS-08-20 2014	\$-	\$-	\$6,033,555	\$6,033,555
Grand Total	\$49,924,972	\$1,755,089	\$10,302,705	\$61,982,766

FY

2024

FISCAL YEAR 2024 MAYOR'S BUDGET



May 5, 2023

Honorable President and Members of the Amesbury City Council,

I am respectfully submitting my Fiscal Year (FY) 2024 Budget for your consideration and approval. My team and I have taken great care to draft an operating budget and capital plan that addresses market conditions and inflation while still sustaining core services. While every budget focuses on new investments, it is our sustained investments that have the most direct impact on our city and its residents.

We anticipate that this coming year will present both challenges and opportunities for our city. Local receipts reflect a decline in some areas, including motor vehicle excise, cannabis excise, and penalties and fees. However, we are seeing some of our revenue sources returning to pre-pandemic levels, including ambulance receipts and youth recreation programming.

Additionally, insufficient state aid continues to be a challenge for Amesbury and many of our municipal partners. The FY 2024 House Ways & Means budget reflects a preliminary Cherry Sheet reduction of 1.26% from FY 2023, and we continue to monitor the state budget process, staying in constant communication with our legislative delegation. In collaboration with other cities and towns through our membership in the Massachusetts Municipal Association, we aggressively advocate for increases in funding sources that affect us all, such as Chapter 90, Unrestricted General Government Aid (UGGA) and Education (Chapter 70, SOA, and Transportation), every year.

My recommended FY24 Budget (starting on p. 28) proposes a 4.25% overall increase with an estimated tax rate of \$15.42 and an estimated excess levy capacity of \$848,529.

As you analyze this budget document, please note the following important items and changes that you will see in my budget recommendations:

- We will continue to invest in the city’s human capital, our largest asset. In FY 2023, we were pleased to offer a series of Diversity, Equity, and Inclusion trainings to all department heads and assistant directors through ARPA funding. For FY 2024, we have maintained all departments’ training and memberships in professional associations to continue providing our staff with access to best practices and new opportunities. Additionally, we intend to invest in a city-wide salary study in FY 2024 to remain competitive and assist with recruitment and retention efforts.
- We successfully negotiated 5 Collective Bargaining Agreements in FY 2023, and you will note the following budgeted salaries & wages increases for FY 2024:
 - OPEIU, Local 6, AFL-CIO FY24 COLA - 3%
 - AFSCME Council 93, Local 939 FY24 COLA – 3%
 - IBPO, Local 99-629 (Police Superior Officers) FY24 COLA – 2.5%
 - IBPO, Local 629 (Police Patrol Officers) FY24 COLA – 2.5%
 - IAFF, Local 1783 (Fire) FY24 COLA - 3%
 - Non-Union FY24 COLA – 3%
- All FY 2023 budget numbers are displayed as a “Revised Budget” including total appropriations, i.e. Council Orders and Line Item Transfers. This is especially important because of the FY 2023 Salary Reserve that was used to hold estimated salary increases in the original budget and transferred throughout the year at the conclusion of contract negotiations.

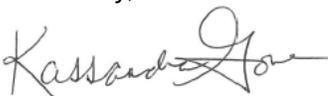
- We have not presented individual salaries by position in this book. We have based this budget on contractual obligations and current salaries for 26.1 pay periods. All payroll positions and gross annual compensation for the fiscal year will be detailed in the city's Annual Report.
- MIIA has increased our health insurance rates for municipal employees. We will continue to offer the same health, dental and vision plans through Blue Cross Blue Shield. These benefits are available for all permanent employees who are working at least 20 hours a week. For FY 2024, dental deductions are decreasing slightly, and health deductions are increasing by 3.28%.
- We have prioritized strong financial practices to ensure a healthy future for our city. We have a funding plan for the OPEB Trust Fund that is continuing with an annual appropriation this year as well as an escrow account for maintenance of the new school parking lot's unique structure, which requires specified maintenance.
- This year, we are using offsets in our departmental budgets for recurring funding such as the Office of Community & Economic Development's Community Development Block Grant (CDBG), Fire Department's ambulance reimbursements and SAFER grant, and Council on Aging's Formula Grant. We have reduced city funding in these departmental budgets to account for these predictable funding sources and feel that this reflects a more accurate financial picture.
- We have added an IT Help Desk Specialist position to our Information Technology team, so that we can better serve the needs of both City and School users.
- We are proposing the use of \$500,000 from Free Cash to help balance the FY 2024 budget and reduce the tax burden on our residents. Please see page 21 for additional information about our Free Cash position.
- Water retained earnings are very low, and we will require a rate increase in the near future. We attribute this to residents' conservation efforts to reduce water usage as well as external factors that are driving up expenses specifically, the cost of chemicals, which have increased up to 300%.

In closing, I would like to commend all of our Department Heads and their respective teams for the time, effort, and attention to detail they put into the development of this budget. Best practices in budgeting has been a prevalent topic in our trainings this year and the applied skills resulted in conservative and realistic projections with sensitivity to the current economic climate and taxpayer burdens.

In particular, I would like to recognize and thank our meticulous Chief Financial Officer Marisa Batista and her Administration & Finance Team, Chief of Staff Ann Marie Casey, and Communications Director William Donohue. It takes a tremendous team to complete a detailed document like this, and I am grateful to every member.

I look forward to discussing the budget with all of you in more detail at our upcoming budget hearings. Thank you for your consideration and your dedication to public service on behalf of Amesbury.

Sincerely,



Kassandra Gove
Mayor

FY24 Mayor's Budget Recommendations

	Revised FY 2023 Budget	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 23 Budget	Mayor's Budget % Change vs. Revised FY 23 Budget
CITY COUNCIL PERSONAL SERVICES	45,243	47,975	2,732	6.04%
CITY COUNCIL OTHER EXPENSES	92,595	90,995	(1,600)	-1.73%
(111) TOTAL CITY COUNCIL	137,838	138,970	1,132	0.82%
MAYOR PERSONAL SERVICES	305,637	317,279	11,642	3.81%
MAYOR OTHER EXPENSES	12,090	12,090	-	0.00%
(121) TOTAL MAYOR	317,727	329,369	11,642	3.66%
ADMIN & FINANCE PERSONAL SERVICES	360,375	355,890	(4,485)	-1.24%
ADMIN & FINANCE OTHER EXPENSES	13,658	33,293	19,635	143.76%
(134) TOTAL ADMIN & FINANCE	374,033	389,183	15,150	4.05%
ASSESSORS PERSONAL SERVICES	207,327	200,997	(6,330)	-3.05%
ASSESSORS OTHER EXPENSES	43,170	34,780	(8,390)	-19.43%
(141) TOTAL ASSESSORS	250,497	235,777	(14,720)	-5.88%
TREASURER PERSONAL SERVICES	211,500	214,309	2,809	1.33%
TREASURER OTHER EXPENSES	33,700	35,100	1,400	4.15%
(145) TOTAL TREASURER	245,200	249,409	4,209	1.72%
LEGAL OTHER EXPENSES	150,000	130,000	(20,000)	-13.33%
(151) TOTAL LEGAL	150,000	130,000	(20,000)	-13.33%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	346,800	383,832	37,032	10.68%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	504,646	478,006	(26,640)	-5.28%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	851,446	861,838	10,392	1.22%
CENTRAL SUPPLIES OTHER EXPENSES	62,335	63,407	1,072	1.72%
(159) TOTAL CENTRAL SUPPLIES	62,335	63,407	1,072	1.72%
CLERK PERSONAL SERVICES	193,078	201,125	8,047	4.17%
CLERK OTHER EXPENSES	5,275	5,630	355	6.73%
(161) TOTAL CLERK	198,353	206,755	8,402	4.24%
ELECTIONS PERSONAL SERVICES	33,992	37,331	3,339	9.82%
ELECTIONS OTHER EXPENSES	21,625	58,302	36,677	169.60%
ELECTIONS EQUIPMENT	-	18,900	18,900	#DIV/0!
(162) TOTAL ELECTIONS	55,617	114,533	58,916	105.93%
CONSERVATION PERSONAL SERVICES	54,899	61,924	7,025	12.80%
CONSERVATION OTHER EXPENSES	4,704	2,892	(1,812)	-38.52%
(171) TOTAL CONSERVATION	59,603	64,816	5,213	8.75%
PLANNING OTHER EXPENSES	5,525	5,400	(125)	-2.26%
(172) TOTAL PLANNING BOARD	5,525	5,400	(125)	-2.26%

	Revised FY 2023 Budget	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 23 Budget	Mayor's Budget % Change vs. Revised FY 23 Budget
ZONING OTHER EXPENSES	525	525	-	0.00%
(173) TOTAL ZONING	525	525	-	0.00%
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	312,779	277,302	(35,477)	-11.34%
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	5,200	5,995	795	15.29%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	317,979	283,297	(34,682)	-10.91%
OTHER ASSESSMENTS	7,718	7,626	(92)	-1.19%
(185) TOTAL OTHER ASSESSMENTS	7,718	7,626	(92)	-1.19%
MUNICIPAL BUILDINGS OTHER EXPENSES	166,800	184,090	17,290	10.37%
(192) TOTAL MUNICIPAL BUILDINGS	166,800	184,090	17,290	10.37%
POLICE PERSONAL SERVICES	4,395,133	4,498,549	103,416	2.35%
POLICE OTHER EXPENSES	330,762	395,934	65,172	19.70%
POLICE EQUIPMENT	92,434	92,666	232	0.25%
(210) TOTAL POLICE	4,818,329	4,987,149	168,820	3.50%
FIRE PERSONAL SERVICES	3,817,667	3,978,252	160,585	4.21%
FIRE OTHER EXPENSES	363,449	371,205	7,756	2.13%
FIRE EQUIPMENT	-	110,000	110,000	0.00%
(220) TOTAL FIRE	4,181,116	4,459,457	278,341	6.66%
BUILDING INSPECTIONS PERSONAL SERVICES	313,535	323,731	10,196	3.25%
BUILDING INSPECTIONS OTHER EXPENSES	27,426	26,028	(1,398)	-5.10%
(241) TOTAL BUILDING INSPECTIONS	340,961	349,759	8,798	2.58%
WEIGHTS & MEASURES	4,500	14,060	9,560	212.44%
(244) TOTAL WEIGHTS & MEASURES	4,500	14,060	9,560	212.44%
HARBORMASTER PERSONAL SERVICES	16,000	35,000	19,000	118.75%
HARBORMASTER OTHER EXPENSES	16,500	6,000	(10,500)	-63.64%
(295) TOTAL HARBORMASTER	32,500	41,000	8,500	26.15%
AMESBURY PUBLIC SCHOOLS				
(300) TOTAL AMESBURY PUBLIC SCHOOLS	35,032,129	36,083,093	1,050,964	3.00%
SCHOOL ASSESSMENTS				
(390) TOTAL SCHOOL ASSESSMENTS	2,311,691	2,357,723	46,032	1.99%
DPW PERSONAL SERVICES	995,760	904,673	(91,087)	-9.15%
DPW OTHER EXPENSES	777,872	953,973	176,101	22.64%
DPW EQUIPMENT	41,977	61,977	20,000	47.65%
(422) TOTAL DPW	1,815,609	1,920,623	105,014	5.78%

	Revised FY 2023 Budget	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 23 Budget	Mayor's Budget % Change vs. Revised FY 23 Budget
SNOW & ICE PERSONAL SERVICES	50,000	50,000	-	0.00%
SNOW & ICE OTHER EXPENSES	200,000	200,000	-	0.00%
(423) TOTAL SNOW & ICE	250,000	250,000	-	0.00%
STREET LIGHTING	150,000	150,000	-	-14.30%
(424) TOTAL STREET LIGHTING	150,000	150,000	-	0.00%
REFUSE & DISPOSAL	1,470,000	2,009,600	539,600	36.71%
(430) TOTAL REFUSE & DISPOSAL	1,470,000	2,009,600	539,600	36.71%
HEALTH INSPECTION PERSONAL SERVICES	95,000	40,503	(54,497)	-57.37%
HEALTH INSPECTION OTHER EXPENSES	13,424	48,130	34,706	258.54%
(510) TOTAL HEALTH INSPECTION	108,424	88,633	(19,791)	-18.25%
COUNCIL ON AGING PERSONAL SERVICES	172,443	166,161	(6,282)	-3.64%
COUNCIL ON AGING OTHER EXPENSES	4,700	3,200	(1,500)	-31.91%
(541) TOTAL COUNCIL ON AGING	177,143	169,361	(7,782)	-4.39%
YOUTH SERVICES PERSONAL SERVICES	374,819	380,874	6,055	1.62%
YOUTH SERVICES OTHER EXPENSES	42,070	42,995	925	2.20%
(542) TOTAL YOUTH SERVICES	416,889	423,869	6,980	1.67%
VETERANS PERSONAL SERVICES	4,800	4,800	-	0.00%
VETERANS OTHER EXPENSES	373,071	354,376	(18,695)	-5.01%
(543) TOTAL VETERANS	377,871	359,176	(18,695)	-4.95%
LIBRARY PERSONAL SERVICES	664,006	661,043	(2,963)	-0.45%
LIBRARY OTHER EXPENSES	215,465	230,803	15,338	7.12%
(610) TOTAL LIBRARY	879,471	891,846	12,375	1.41%
DEBT EXPENSES	3,851,693	4,217,389	365,696	9.49%
(700) TOTAL DEBT	3,851,693	4,217,389	365,696	9.49%
STATE ASSESSMENTS	4,459,287	4,703,949	244,662	5.49%
(820) TOTAL STATE ASSESSMENTS	4,459,287	4,703,949	244,662	5.49%
EMPLOYEE BENEFITS	7,197,915	7,528,290	330,375	4.59%
(910) TOTAL EMPLOYEE BENEFITS	7,197,915	7,528,290	330,375	4.59%
LIABILITY INSURANCE	400,167	365,241	(34,926)	-8.73%
(945) TOTAL LIABILITY INSURANCE	400,167	365,241	(34,926)	-8.73%
RESERVES	78,295	200,000	121,705	155.44%
(946) TOTAL RESERVES	78,295	200,000	121,705	155.44%
TRANSFERS	578,405	364,826	(213,579)	-36.93%
(990) TOTAL TRANSFERS	578,405	364,826	(213,579)	-36.93%
TOTAL GENERAL FUND	72,133,591	75,200,039	3,066,448	4.25%

FY24 Tax Bill Impact

Below is a breakdown of how the proposed FY24 budget will impact the average single family tax bill. The majority of the increase is from the school budget, trash and recycling, capital borrowing and assessments the city can't control such as the state cherry sheet and regional school funding.

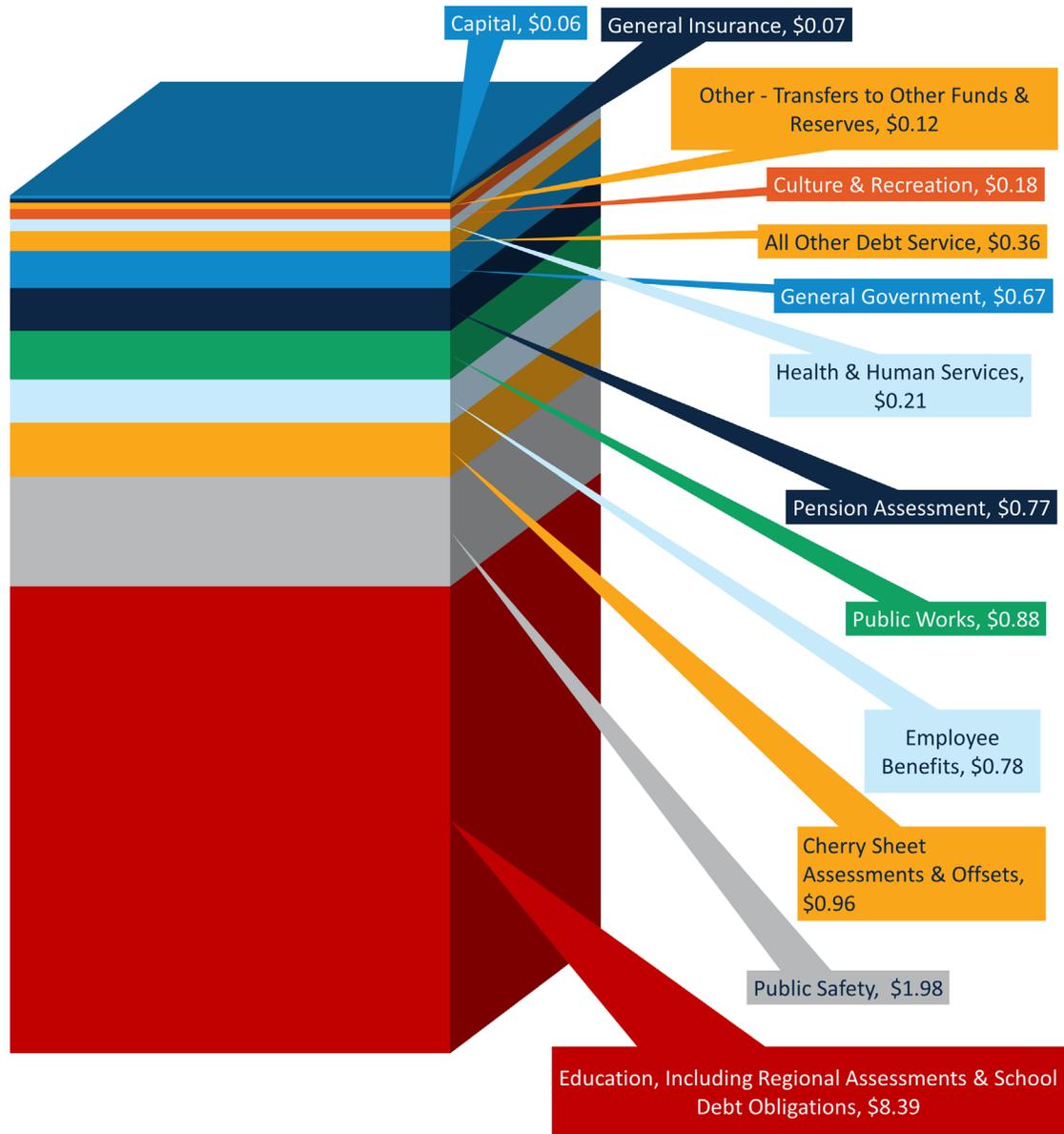
Grand Total Mayor's FY 2023 General Fund Budget (Including Transfers)			
Grand Total Mayor's FY 2024 General Fund Budget			
Year over Year Budget \$ Increase			
Year over Year % Increase			
Summary of Budget Increases (Decreases)		Estimated Tax Bill Impact	
		*Based on Estimated Single Family Home Valued at \$582,836	
	Budget Change	Tax Bill Impact	
Increase in Amesbury Public Schools	\$1,050,964	\$1,050,964	\$168.49
Increase in Refuse & Disposal Operating Expenses	\$539,600	\$539,600	\$86.51
Decrease in Debt Service payments	\$365,696	\$365,696	\$58.63
Increase in City Pension Assessment	\$238,024	\$238,024	\$38.16
Increase in State Cherry Sheet Assessments based on HWM Budget	\$244,662	\$244,662	\$39.22
Increase in DPW Operating Expenses	\$176,101	\$176,101	\$28.23
Increase in Fire Personal Services	\$160,584	\$160,584	\$25.74
Increase in Reserves	\$121,705	\$121,705	\$19.51
Increase in Fire Equipment (Capital)	\$110,000	\$110,000	\$17.64
Increase in Police Personal Services	\$103,416	\$103,416	\$16.58
Increase in Employee Benefits	\$92,351	\$92,351	\$14.81
Increase in Police Operating Expenses	\$65,171	\$65,171	\$10.45
Increase Regional School Assessments	\$46,032	\$46,032	\$7.38
Increase in Municipal Information Systems Personal Services	\$37,032	\$37,032	\$5.94
Increase in Elections Operating Expenses	\$36,677	\$36,677	\$5.88
Increase in DPW Operating Equipment (Capital)	\$20,000	\$20,000	\$3.21
Increase Administration & Finance Operating Expenses	\$19,635	\$19,635	\$3.15
Increase in Harbormaster Personal Services	\$19,000	\$19,000	\$3.05
Increase in Elections Equipment (Capital)	\$18,900	\$18,900	\$3.03
Increase in Municipal Buildings Operating Expenses	\$17,290	\$17,290	\$2.77
Increase in Library Operating Expenses	\$15,338	\$15,338	\$2.46
Increase Mayor Personal Services	\$11,642	\$11,642	\$1.87
Increase in Building Inspections Personal Services	\$10,196	\$10,196	\$1.63
Increase in Weights & Measures Operating Expenses	\$9,560	\$9,560	\$1.53
Increase in City Clerk Personal Services	\$8,047	\$8,047	\$1.29
Increase in Fire Operating Expenses	\$7,756	\$7,756	\$1.24
Increase in Conservation Personal Services	\$7,026	\$7,026	\$1.13
Increase in Youth Services Personal Services	\$6,055	\$6,055	\$0.97
Increase in Elections Personal Services	\$3,339	\$3,339	\$0.54
Increase in Treasurer/Collector Personal Services	\$2,809	\$2,809	\$0.45
Increase City Council Personal Services	\$2,732	\$2,732	\$0.44
Increase in Treasurer/Collector Operating Expenses	\$1,400	\$1,400	\$0.22
Increase in Central Supplies Operating Expenses	\$1,072	\$1,072	\$0.17
Increase in Youth Services Operating Expenses	\$925	\$925	\$0.15
Increase in Community & Economic Development Operating Expenses	\$795	\$795	\$0.13

FY24 Tax Bill Impact

Summary of Budget Increases (Decreases)		Budget Change	Tax Bill Impact
Increase in City Clerk Operating Expenses	\$355	\$355	\$0.06
Increase in Police Equipment (Capital)	\$233	\$233	\$0.04
Decrease in Merrimack Valley Planning Commission Assessment	\$(93)	\$(93)	\$(0.01)
Decrease in Planning Operating Expenses	\$(125)	\$(125)	\$(0.02)
Decrease in Health Operating Expenses	\$(294)	\$(294)	\$(0.05)
Decrease in Building Inspections Operating Expenses	\$(1,398)	\$(1,398)	\$(0.22)
Decrease in Council on Aging Operating Expenses	\$(1,500)	\$(1,500)	\$(0.24)
Decrease City Council Operating Expenses	\$(1,600)	\$(1,600)	\$(0.26)
Decrease in Conservation Operating Expenses	\$(1,812)	\$(1,812)	\$(0.29)
Decrease in Library Personal Services	\$(2,963)	\$(2,963)	\$(0.48)
Decrease Administration & Finance Personal Services	\$(4,485)	\$(4,485)	\$(0.72)
Decrease in Council in Aging Personal Services	\$(6,282)	\$(6,282)	\$(1.01)
Decrease in Assessor Personal Services	\$(6,330)	\$(6,330)	\$(1.01)
Decrease in Assessor Operating Expenses	\$(8,390)	\$(8,390)	\$(1.35)
Decrease in Harbormaster Operating Expenses	\$(10,500)	\$(10,500)	\$(1.68)
Decrease in Veterans Operating Expenses	\$(18,695)	\$(18,695)	\$(3.00)
Decrease in Health Personal Services	\$(19,497)	\$(19,497)	\$(3.13)
Decrease in Legal Operating Expenses	\$(20,000)	\$(20,000)	\$(3.21)
Decrease in Municipal Information Systems Operating Expenses	\$(26,640)	\$(26,640)	\$(4.27)
Decrease in Liability Insurance	\$(34,926)	\$(34,926)	\$(5.60)
Decrease in Community & Economic Development Personal Services	\$(35,477)	\$(35,477)	\$(5.69)
Decrease in DPW Personal Services	\$(91,086)	\$(91,086)	\$(14.60)
Decrease in Transfers to Other Funds	\$(213,579)	\$(213,579)	\$(34.24)
Year over Year Appropriation Changes	\$3,066,448	\$3,066,448	\$491.61
Anticipated Change in Total Valuation & Average Home Value 13% & 12%			
Estimated FY 24 Average Single Family Home Tax Increase			\$491.61

FY24 Tax Bill Breakdown

With an estimated tax rate of \$15.42, here's how that amount would break down by function within the budget.

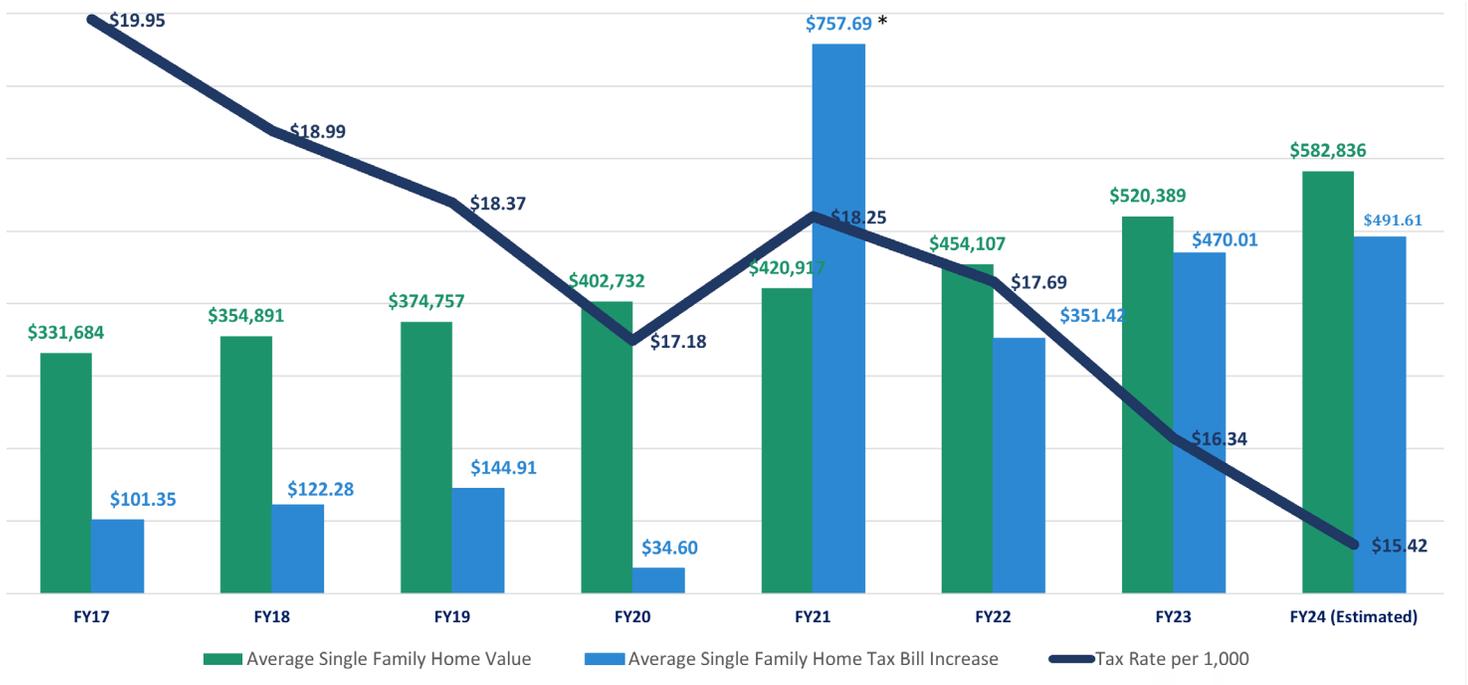


Based on an estimated FY24 tax rate of \$15.42

Use ClearGov.com to enter your tax bill information to see exactly where your tax dollars go.



Historic Tax Rate + Bills



* Shay Memorial School debt exclusion went into effect in FY21

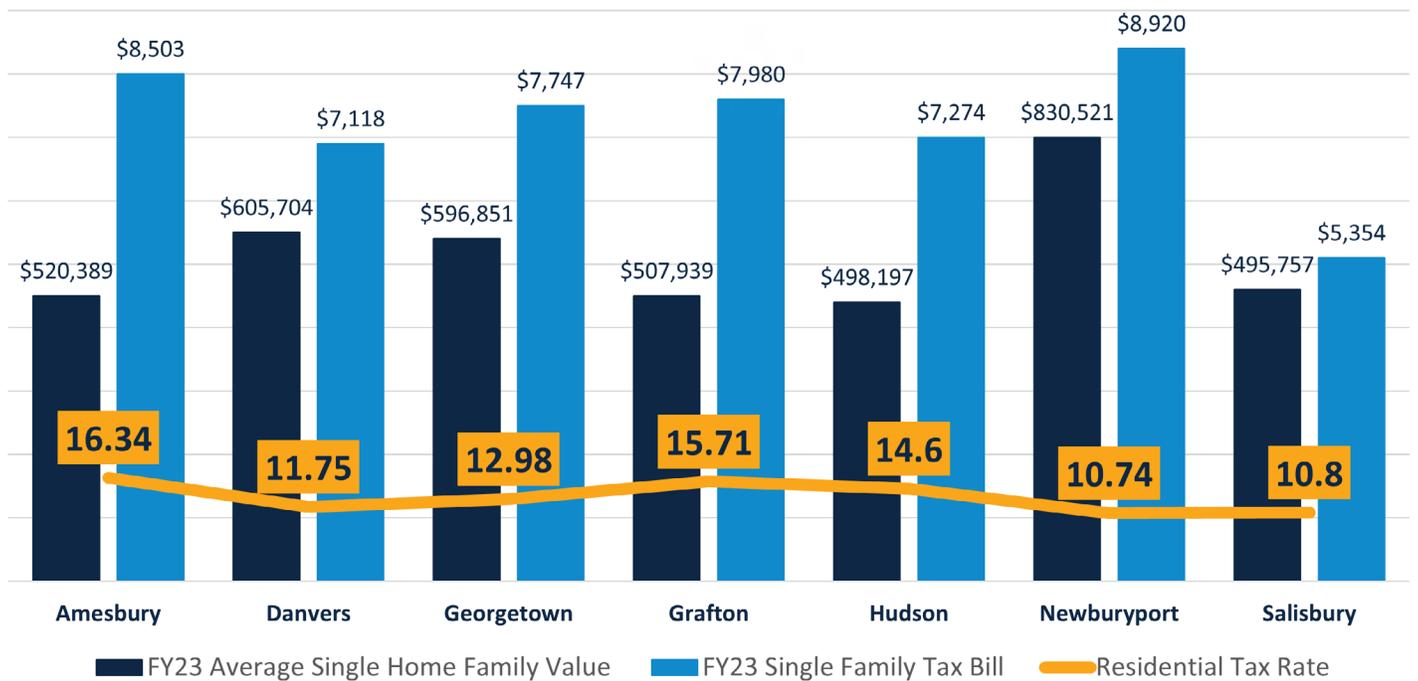


Fiscal Year 2024 estimates are based on a 13% increase in total valuations and a 12% increase in average home value. Final valuations will be determined in the Tax Recapitulation in December.

In FY23, valuations increased by 14.30% and average home value by 14.60%.

Community Comparison

Looking at data from other communities in Massachusetts, you can see the relationship between home value, the tax rate and the tax bill.



5-Year Projection

The 5 Year Financial Forecast is a planning tool that helps outline future scenarios for the city. This forecast is a working document as there is always the need to update assumptions as more information becomes available and based on external economic factors. Major assumptions used in this model are as follows:

Revenues:

Tax Levy

- Proposition 2 ½ increase
- New Growth remains level at \$550,000 which has a direct correlation to the real estate market
- Debt exclusions are based on the debt service out-payment schedule for the debt exclusion borrowings (2018 School Building Addition and 2020 Elementary School)

Cherry Sheet

- Assumed a 2% annual increase in State Aid based on 5-year average

Local Receipts

- Assumed a 2% conservative annual increase based on historical information and slow recovery from the pandemic

Expenditures:

Personal Services

- Assumed an increase of 3% annually for forecasting purposes (actual increases are based on steps and COLA increases in accordance with Collective Bargaining Agreements and Mayor's COLA proposal for non-union employees)

Operating Expenses

- Departmental expenses are assumed to increase 3.5% annually

Debt Service

- Represents actual debt service payments on existing debt and an estimate for FY24 capital projects

State Assessments

- Assumed 5% annual increase

Employee Benefits

- Assumed a 5% conservative annual increase; it includes health insurance, retirement assessment, workers compensation insurance, etc.

Transfers

- OPEB transfer based on current actuarial valuation
- DIF transfer based on existing debt payment schedules

5-Year Projection

Based on the conservative assumptions listed above, the city would exhaust its excess levy capacity in fiscal year 2025. Excess levy capacity can be described as the difference between the maximum property tax revenue a community is permitted to raise, and the amount actually raised (levy). Historically, the accumulation of excess levy capacity appears directly related to broad economic trends. It is very important that the city remains focused on increasing revenue sources through new economic development initiatives as well as remain vigilant in controlling operating costs to avoid/delay an override. “An override (Chapter 59, Section 21C(g)) may be sought for any municipal spending purpose and is most often used when additional revenue is sought to fund an annual operating budget.”

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	54,612,647	56,527,963	58,491,162	60,503,441	62,566,027
2 1/2% Increase	1,365,316	1,413,199	1,462,279	1,512,586	1,564,151
New Growth	550,000	550,000	550,000	550,000	550,000
TOTAL LEVY LIMIT	56,527,963	58,491,162	60,503,441	62,566,027	64,680,178
Debt Exclusion	2,276,056	2,256,906	1,828,506	1,825,756	1,825,256
TOTAL AVAILABLE LEVY	58,804,019	60,748,068	62,331,947	64,391,783	66,505,434
LEVY AMOUNT USED	59,437,748	61,805,529	63,917,747	66,566,213	69,361,865
EXCESS LEVY CAPACITY	-633,729	-1,057,461	-1,585,800	-2,174,429	-2,856,432
EXCESS LEVY AS % OF OPERATING BUDGET	-0.81%	-1.30%	-1.90%	-2.51%	-3.18%
TOTAL LOCAL RECEIPTS	4,579,950	4,670,391	4,762,162	4,855,849	4,951,491
% Increase (Decrease) over prior Fiscal Year	2.0%	2.0%	2.0%	2.0%	2.0%
Total Cherry Sheet Receipts	13,313,354	13,579,621	13,851,214	14,128,238	14,410,803
% Increase (Decrease) over prior Fiscal Year	2.0%	2.0%	2.0%	2.0%	2.0%
RESERVE FOR ABATEMENT	-225,000	-225,000	-225,000	-225,000	-225,000
TOTAL OTHER AVAILABLE SOURCES	1,262,357	1,291,393	1,321,136	1,351,606	1,382,819
	-27.8%	2.3%	2.3%	2.3%	2.3%
GROSS REVENUE & OTHER AVAILABLE SOURCES	78,368,409	81,121,934	83,627,259	86,676,905	89,881,978
% Increase (Decrease) over prior Fiscal Year	4.2%	3.5%	3.1%	3.6%	3.7%
CITY COUNCIL PERSONAL SERVICES	49,414	50,897	52,424	53,996	55,616
CITY COUNCIL OTHER EXPENSES	94,180	97,476	100,888	104,419	108,074
(111) TOTAL CITY COUNCIL	143,594	148,373	153,311	158,415	163,690
MAYOR PERSONAL SERVICES	326,797	336,601	346,699	357,100	367,813
MAYOR OTHER EXPENSES	12,513	12,951	13,404	13,874	14,359
(121) TOTAL MAYOR	339,310	349,552	360,104	370,974	382,172
	3.0%	3.0%	3.0%	3.0%	3.0%

5-Year Projection

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ADMIN & FINANCE PERSONAL SERVICES	366,567	377,564	388,891	400,557	412,574
ADMIN & FINANCE OTHER EXPENSES	34,458	35,664	36,913	38,204	39,542
(134) TOTAL ADMIN & FINANCE	401,025	413,228	425,803	438,762	452,116
	3.0%	3.0%	3.0%	3.0%	3.0%
ASSESSORS PERSONAL SERVICES	207,027	213,238	219,635	226,224	233,011
ASSESSORS OTHER EXPENSES	35,997	37,257	38,561	39,911	41,308
(141) TOTAL ASSESSORS	243,024	250,495	258,196	266,135	274,318
	3.1%	3.1%	3.1%	3.1%	3.1%
TREASURER PERSONAL SERVICES	220,738	227,360	234,181	241,207	248,443
TREASURER OTHER EXPENSES	36,329	37,600	38,916	40,278	41,688
(145) TOTAL TREASURER	257,067	264,960	273,097	281,485	290,131
	3.1%	3.1%	3.1%	3.1%	3.1%
LEGAL OTHER EXPENSES	134,550	139,259	144,133	149,178	154,399
(151) TOTAL LEGAL	134,550	139,259	144,133	149,178	154,399
	3.5%	3.5%	3.5%	3.5%	3.5%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	395,347	407,207	419,424	432,006	444,966
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	494,736	512,052	529,974	548,523	567,721
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	890,083	919,259	949,397	980,529	1,012,688
	3.3%	3.3%	3.3%	3.3%	3.3%
CENTRAL SUPPLIES OTHER EXPENSES	65,626	67,923	70,300	72,761	75,308
(159) TOTAL CENTRAL SUPPLIES	65,626	67,923	70,300	72,761	75,308
	3.5%	3.5%	3.5%	3.5%	3.5%
CLERK PERSONAL SERVICES	207,159	213,374	219,775	226,368	233,159
CLERK OTHER EXPENSES	5,827	6,031	6,242	6,461	6,687
(161) TOTAL CLERK	212,986	219,405	226,017	232,829	239,846
	3.0%	3.0%	3.0%	3.0%	3.0%
ELECTIONS PERSONAL SERVICES	38,451	39,604	40,793	42,016	43,277
ELECTIONS OTHER EXPENSES	60,343	62,455	64,640	66,903	69,244
ELECTIONS EQUIPMENT	19,562	20,246	20,955	21,688	22,447
(162) TOTAL ELECTIONS	118,355	122,305	126,388	130,607	134,969
	3.3%	3.3%	3.3%	3.3%	3.3%
CONSERVATION PERSONAL SERVICES	63,782	65,696	67,666	69,696	71,787
CONSERVATION OTHER EXPENSES	2,993	3,098	3,206	3,319	3,435
(171) TOTAL CONSERVATION	66,775	68,794	70,873	73,015	75,222
	3.0%	3.0%	3.0%	3.0%	3.0%
PLANNING OTHER EXPENSES	5,589	5,785	5,987	6,197	6,414
(172) TOTAL PLANNING BOARD	5,589	5,785	5,987	6,197	6,414
	3.5%	3.5%	3.5%	3.5%	3.5%

5-Year Projection

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ZONING OTHER EXPENSES	543	562	582	602	624
(173) TOTAL ZONING	543	562	582	602	624
	3.5%	3.5%	3.5%	3.5%	3.5%
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	285,621	294,190	303,015	312,106	321,469
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	6,205	6,422	6,647	6,879	7,120
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	291,826	300,612	309,662	318,985	328,589
	3.0%	3.0%	3.0%	3.0%	3.0%
OTHER ASSESSMENTS	7,893	8,169	8,455	8,751	9,057
(185) TOTAL OTHER ASSESSMENTS	7,893	8,169	8,455	8,751	9,057
	3.5%	3.5%	3.5%	3.5%	3.5%
MUNICIPAL BUILDINGS OTHER EXPENSES	190,533	197,202	204,104	211,248	218,641
(192) TOTAL MUNICIPAL BUILDINGS	190,533	197,202	204,104	211,248	218,641
	3.5%	3.5%	3.5%	3.5%	3.5%
POLICE PERSONAL SERVICES	4,633,506	4,772,511	4,915,686	5,063,157	5,215,051
POLICE OTHER EXPENSES	409,791	424,134	438,979	454,343	470,245
POLICE EQUIPMENT	95,909	99,266	102,740	106,336	110,058
(210) TOTAL POLICE	5,139,206	5,295,911	5,457,405	5,623,836	5,795,355
	3.0%	3.0%	3.0%	3.0%	3.0%
FIRE PERSONAL SERVICES	4,097,600	4,220,528	4,347,143	4,477,558	4,611,884
FIRE OTHER EXPENSES	384,197	397,644	411,562	425,966	440,875
FIRE EQUIPMENT	113,850	117,835	121,959	126,228	130,645
(220) TOTAL FIRE	4,595,647	4,736,006	4,880,664	5,029,752	5,183,405
	3.1%	3.1%	3.1%	3.1%	3.1%
BUILDING INSPECTIONS PERSONAL SERVICES	333,443	343,446	353,750	364,362	375,293
BUILDING INSPECTIONS OTHER EXPENSES	26,939	27,881	28,857	29,867	30,913
(241) TOTAL BUILDING INSPECTIONS	360,382	371,328	382,607	394,230	406,206
	3.0%	3.0%	3.0%	3.0%	3.0%
WEIGHTS & MEASURES	14,552	15,061	15,589	16,134	16,699
(244) TOTAL WEIGHTS & MEASURES	14,552	15,061	15,589	16,134	16,699
	3.5%	3.5%	3.5%	3.5%	3.5%
HARBORMASTER PERSONAL SERVICES	36,050	37,132	38,245	39,393	40,575
HARBORMASTER OTHER EXPENSES	6,210	6,427	6,652	6,885	7,126
(295) TOTAL HARBORMASTER	42,260	43,559	44,898	46,278	47,701
	3.1%	3.1%	3.1%	3.1%	3.1%

5-Year Projection

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
AMESBURY PUBLIC SCHOOLS					
(300) TOTAL AMESBURY PUBLIC SCHOOLS	37,346,001	38,653,111	40,005,970	41,406,179	42,855,395
	3.5%	3.5%	3.5%	3.5%	3.5%
SCHOOL ASSESSMENTS					
(390) TOTAL SCHOOL ASSESSMENTS	2,593,495	2,852,845	3,138,129	3,451,942	3,797,136
	10.0%	10.0%	10.0%	10.0%	10.0%
DPW PERSONAL SERVICES	931,813	959,768	988,561	1,018,217	1,048,764
DPW OTHER EXPENSES	987,362	1,021,920	1,057,687	1,094,706	1,133,021
DPW EQUIPMENT	64,146	66,391	68,715	71,120	73,609
(422) TOTAL DPW	1,983,321	2,048,079	2,114,962	2,184,043	2,255,394
	3.3%	3.3%	3.3%	3.3%	3.3%
SNOW & ICE PERSONAL SERVICES	51,500	53,045	54,636	56,275	57,964
SNOW & ICE OTHER EXPENSES	207,000	214,245	221,744	229,505	237,537
(423) TOTAL SNOW & ICE	258,500	267,290	276,380	285,780	295,501
	3.4%	3.4%	3.4%	3.4%	3.4%
STREET LIGHTING	155,250	160,684	166,308	172,128	178,153
(424) TOTAL STREET LIGHTING	155,250	160,684	166,308	172,128	178,153
	3.5%	3.5%	3.5%	3.5%	3.5%
REFUSE & DISPOSAL	2,089,984	2,173,583	2,260,527	2,350,948	2,444,986
(430) TOTAL REFUSE & DISPOSAL	2,089,984	2,173,583	2,260,527	2,350,948	2,444,986
	4.0%	4.0%	4.0%	4.0%	4.0%
HEALTH INSPECTION PERSONAL SERVICES	41,718	42,970	44,259	45,587	46,954
HEALTH INSPECTION OTHER EXPENSES	49,814	51,558	53,362	55,230	57,163
(510) TOTAL HEALTH INSPECTION	91,533	94,528	97,621	100,817	104,118
	3.3%	3.3%	3.3%	3.3%	3.3%
COUNCIL ON AGING PERSONAL SERVICES	171,146	176,280	181,569	187,016	192,626
COUNCIL ON AGING OTHER EXPENSES	3,312	3,428	3,548	3,672	3,801
(541) TOTAL COUNCIL ON AGING	174,458	179,708	185,117	190,688	196,427
	3.0%	3.0%	3.0%	3.0%	3.0%
YOUTH SERVICES PERSONAL SERVICES	392,300	404,069	416,191	428,677	441,537
YOUTH SERVICES OTHER EXPENSES	44,500	46,057	47,669	49,338	51,065
(542) TOTAL YOUTH SERVICES	436,800	450,127	463,861	478,015	492,602
	3.1%	3.1%	3.1%	3.1%	3.1%
VETERANS PERSONAL SERVICES	4,944	5,092	5,245	5,402	5,565
VETERANS OTHER EXPENSES	366,779	379,616	392,903	406,655	420,887
(543) TOTAL VETERANS	371,723	384,709	398,148	412,057	426,452
	3.5%	3.5%	3.5%	3.5%	3.5%

5-Year Projection

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
LIBRARY PERSONAL SERVICES	680,874	701,301	722,340	744,010	766,330
LIBRARY OTHER EXPENSES	238,881	247,242	255,895	264,852	274,122
(610) TOTAL LIBRARY	919,755	948,542	978,235	1,008,861	1,040,452
	3.1%	3.1%	3.1%	3.1%	3.1%
DEBT EXPENSES	4,516,383	4,404,453	3,928,759	3,860,046	3,807,728
(700) TOTAL DEBT	4,516,383	4,404,453	3,928,759	3,860,046	3,807,728
	7.1%	-2.5%	-10.8%	-1.7%	-1.4%
STATE ASSESSMENTS					
(820) TOTAL STATE ASSESSMENTS	4,939,146	5,186,104	5,445,409	5,717,679	6,003,563
	5.0%	5.0%	5.0%	5.0%	5.0%
EMPLOYEE BENEFITS					
(910) TOTAL EMPLOYEE BENEFITS	7,904,705	8,299,940	8,714,937	9,150,684	9,608,218
	5.0%	5.0%	5.0%	5.0%	5.0%
LIABILITY INSURANCE					
(945) TOTAL LIABILITY INSURANCE	379,851	395,045	410,846	427,280	444,372
	4.0%	4.0%	4.0%	4.0%	4.0%
RESERVES					
(946) TOTAL RESERVES	200,000	200,000	200,000	200,000	200,000
	0.0%	0.0%	0.0%	0.0%	0.0%
TRANSFERS					
(990) TOTAL TRANSFERS	486,676	485,439	474,477	469,055	463,935
	33.4%	-0.3%	-2.3%	-1.1%	-1.1%
TOTAL GENERAL FUND	78,368,409	81,121,934	83,627,259	86,676,905	89,881,978
	4.2%	3.5%	3.1%	3.6%	3.7%

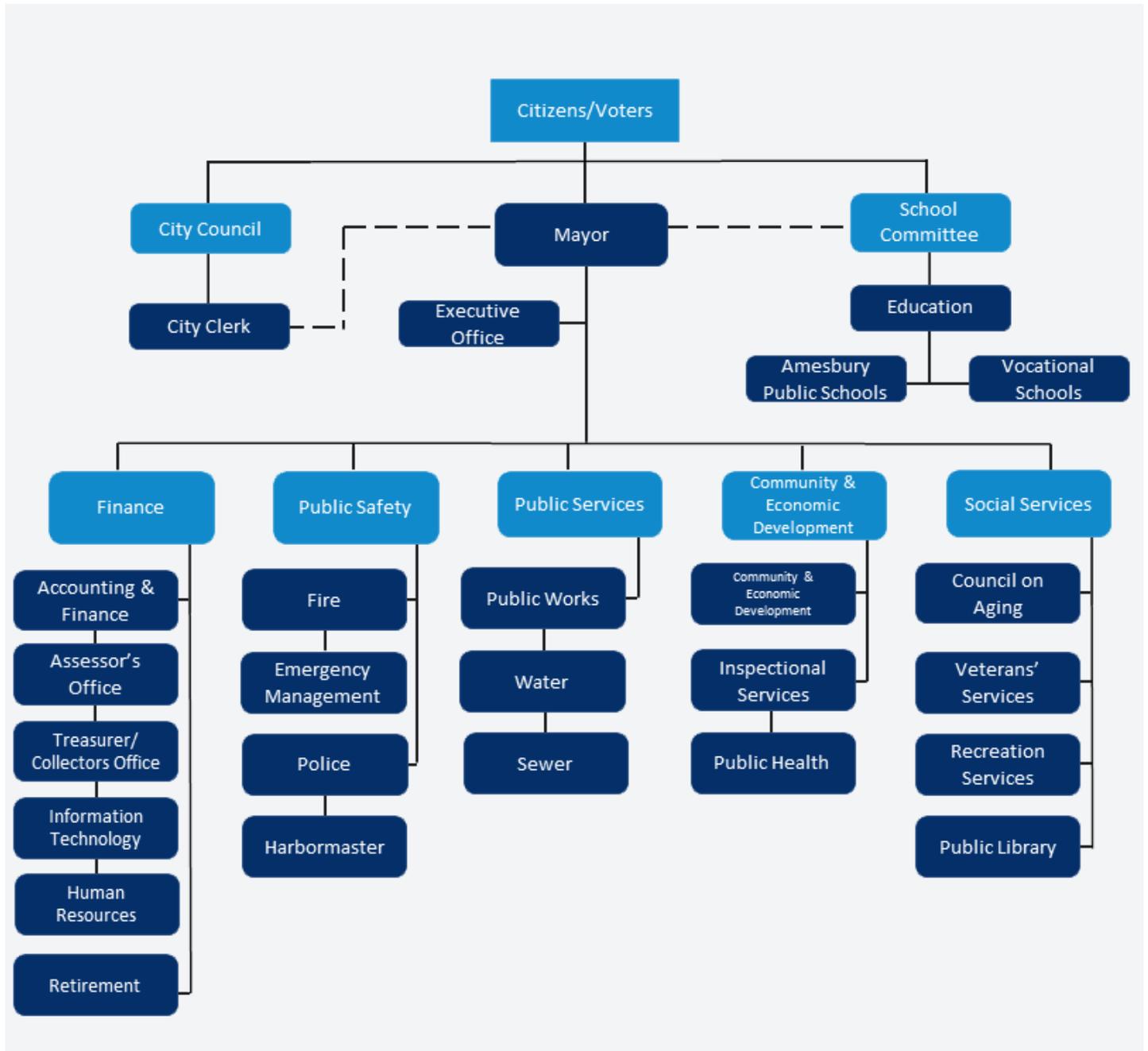
FY

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CITY DEPARTMENTS

FY24 Fiscal Budget by City Department



Mayor

The Mayor is the city’s Chief Executive Officer, responsible for managing all the city’s municipal departments, operations, and programs. The Mayor works closely with the CFO to prepare, present, and manage the city’s operating and capital budgets and executes all contracts on behalf of the city.

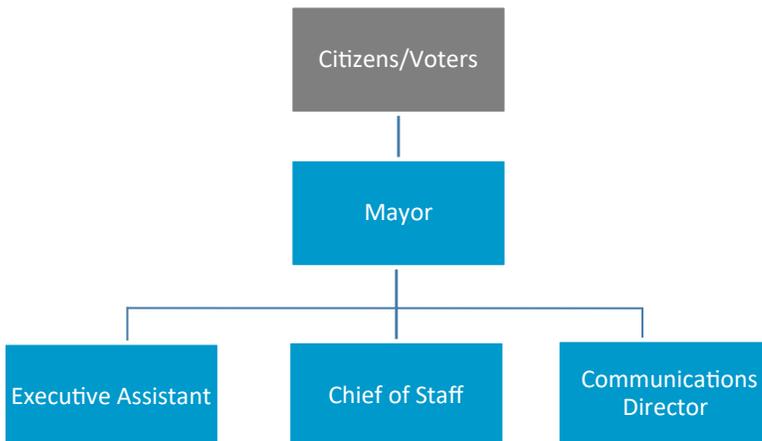
In addition, the Mayor appoints all municipal department heads and appointed city boards and commissions with City Council approval.

FY24 Budget Recommendation

(121) MAYOR					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(121) MAYOR											
100	0121	5110	00	REGULAR SALARIES & WAGES	273,867	266,927	279,774	305,637	317,279	11,642	3.8%
100	0121	5316	00	CONSULTING	3,346	325	5,200	5,000	5,000	-	0.0%
100	0121	5317	00	ADVERTISING	275	1,027	650	-	-	-	-
100	0121	5320	00	TRAINING	405	185	1,120	1,219	1,400	181	14.8%
100	0121	5340	00	COMMUNICATIONS	2,268	2,431	2,287	1,240	1,400	160	12.9%
100	0121	5420	00	OFFICE SUPPLIES	1,049	311	621	549	430	(119)	-21.7%
100	0121	5710	00	TRAVEL	1,100	-	200	382	160	(222)	-58.1%
100	0121	5730	00	DUES & MEMBERSHIPS	2,923	3,101	3,634	3,700	3,700	-	0.0%
(121) TOTAL MAYOR					285,234	274,308	293,485	317,727	329,369	11,642	3.66%
% Increase (Decrease) over prior Fiscal Year					41.25%	-3.83%	6.99%		3.66%		

Our budget represents level services with increases in salaries and wages to account for cost-of-living adjustments.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$317,279	4

FY24 Budget Recommendations

(151) Legal					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(151) LEGAL							
100	0151	5306	00	CONSULTING SERVICES	135,707	118,456	96,751	150,000	130,000	(20,000)	-13.3%
				(151) TOTAL LEGAL	135,707	118,456	96,751	150,000	130,000	(20,000)	-13.33%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	<i>-3.63%</i>	<i>-12.71%</i>	<i>-18.32%</i>		<i>-13.33%</i>		

City Clerk

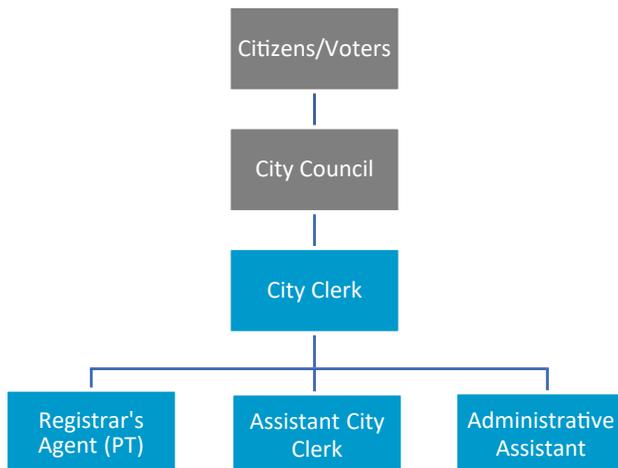
The Office of the City Clerk is often the first place new and current residents come to seek out information about various items. Our goal is to make sure that each resident feels welcomed, informed and supported. The City Clerk maintains vital records, issues business certificates, licenses dogs, conducts the annual census, and along with the Board of Registrars conducts all state and local elections. The City Clerk is also Clerk to the City Council and the Parking Clerk.

FY24 Budget Recommendation

(161) Clerk					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(161) CLERK							
100	0161	5110	00	REGULAR SALARIES & WAGES	178,594	173,871	177,089	193,078	201,125	8,047	4.2%
100	0161	5130	00	OVERTIME	-	-	324	-	-	-	-
100	0161	5145	00	TRAINING	949	205	-	-	-	-	-
100	0161	5152	00	SICK LEAVE BUY-BACK	-	-	8,271	-	-	-	-
100	0161	5320	00	TRAINING	-	-	1,235	1,875	1,800	(75)	-4.0%
100	0161	5340	00	COMMUNICATIONS	820	796	633	-	-	-	-
100	0161	5388	00	PARKING TICKET PROCESSING	695	1,319	940	775	850	75	9.7%
100	0161	5420	00	OFFICE SUPPLIES	1,127	997	1,125	2,225	2,300	75	3.4%
100	0161	5730	00	DUES & MEMBERSHIPS	480	135	310	400	480	80	20.0%
100	0161	5710	00	TRAVEL	119	-	200	-	200	200	100.0%
				(161) TOTAL CLERK	182,783	182,980	190,127	198,353	206,755	8,402	4.24%
				% Increase (Decrease) over prior Fiscal Year	7.43%	0.11%	3.91%		4.24%		

Our budget is increasing based on a request to raise the salary of the Head Clerk as recommended by the Council. Small increases are being made for office supplies, dues and memberships, parking ticket processing, and reallocating travel associated with training.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$201,125	3.5

FY24 Budget Recommendations

(111) Council					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(111) COUNCIL							
100	0111	5110	00	REGULAR SALARIES & WAGES	37,032	17,612	41,088	44,643	47,375	2,732	6.1%
100	0111	5130	00	OVERTIME	318	435	-	600	600	-	0.0%
100	0111	5301	00	AUDIT SERVICES	50,700	77,500	70,500	72,100	78,700	6,600	9.2%
100	0111	5316	00	CONSULTING	1,195	3,480	3,420	4,195	4,495	300	7.2%
100	0111	5317	00	ADVERTISING	6,638	9,911	10,971	11,000	6,750	(4,250)	-38.6%
100	0111	5320	00	TRAINING	925	175	65	3,900	650	(3,250)	-83.3%
100	0111	5420	00	OFFICE SUPPLIES	-	377	593	1,400	150	(1,250)	-89.3%
100	0111	5710	00	TRAVEL	212	335	-	-	250	250	100.0%
				(111) TOTAL COUNCIL	97,021	109,826	126,637	137,838	138,970	1,132	0.82%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	4.61%	13.20%	15.31%		0.82%		

(162) Elections					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(162) ELECTIONS							
100	0162	5110	00	REGULAR SALARIES & WAGES	31,382	18,655	7,529	27,109	33,101	5,992	22.1%
100	0162	5130	00	OVERTIME	987	6,795	1,258	6,883	4,230	(2,653)	-38.5%
100	0162	5256	00	EQUIPMENT REPAIR & MAINT	1,735	2,345	1,400	2,675	1,400	(1,275)	-47.7%
100	0162	5303	00	POLICE DETAILS	-	-	-	-	12,000	12,000	100.0%
100	0162	5341	00	POSTAGE	3,260	5,800	6,080	7,400	17,600	10,200	137.8%
100	0162	5420	00	OFFICE SUPPLIES	245	244	250	450	450	-	0.0%
100	0162	5421	00	PRINTED SUPPLIES	14,476	5,082	13,507	8,950	24,020	15,070	168.4%
100	0162	5422	00	ELECTION AND VOTING MATERIALS & SUPPLIES	2,803	2,629	3,705	2,150	2,832	682	31.7%
100	0162	5850	00	ELECTIONS EQUIPMENT	-	-	-	-	18,900	18,900	100.0%
				(162) TOTAL ELECTIONS	54,887	41,649	33,729	55,617	114,533	58,916	105.93%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	86.63%	-24.12%	-19.02%		105.93%		

This budget has increased more than 100% due to state election mandates. The majority of the increases can be seen in line items like equipment, printing, postage, and supplies which allow for vote by mail and early voting.

Administration + Finance

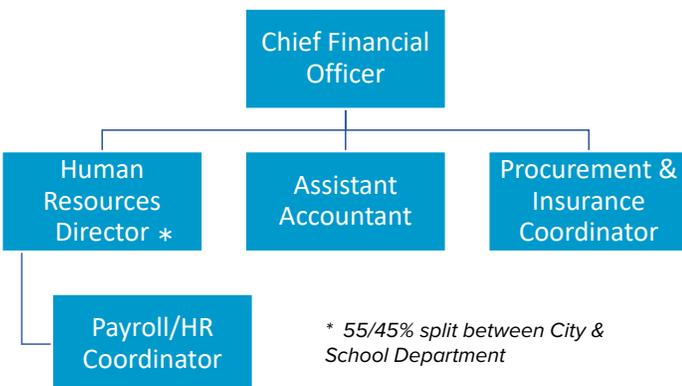
Administration & Finance is responsible for many tasks that happen “behind the scenes” for residents. This department handles fiscal budgeting, monitoring and strategic planning to ensure the city’s sustained stability and success. The department is responsible for ensuring compliance with state and federal fiscal, procurement, and HR regulations. The department also processes and pays all department invoices and employees payroll.

FY24 Budget Recommendation

(134) Administration & Finance					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(134) ADMINISTRATION & FINANCE							
100	0134	5110	00	REGULAR SALARIES & WAGES	297,853	267,054	305,237	360,375	355,890	(4,485)	-1.2%
100	0134	5316	00	CONSULTING	8,550	-	11,699	5,000	25,000	20,000	400.0%
100	0134	5317	00	ADVERTISING	-	-	-	750	1,000	250	33.3%
100	0134	5320	00	TRAINING	2,942	2,406	1,017	3,304	2,844	(460)	-13.9%
100	0134	5340	00	COMMUNICATIONS	1,140	1,258	926	-	-	-	-
100	0134	5420	00	OFFICE SUPPLIES	1,220	703	1,072	1,475	1,300	(175)	-11.9%
100	0134	5710	00	TRAVEL	418	-	505	2,000	2,200	200	10.0%
100	0134	5730	00	DUES & MEMBERSHIPS	645	1,265	830	1,129	949	(180)	-15.9%
				(134) TOTAL ADMINISTRATION & FINANCE	336,183	272,686	321,285	374,033	389,183	15,150	4.05%
				% Increase (Decrease) over prior Fiscal Year	11.91%	-18.89%	17.82%		4.05%		

Our salaries and wages line will accommodate an additional staff member in human resources while slightly decreasing. This is possible by reallocating both a stipend that was being paid to school personnel for processing city payroll and by reallocating the distribution of funding for the HR director to be split between the school and city budgets. The only other line changing in our budget is consulting to include an estimated expense for a salary and wage study.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$355,890	4.35

FY24 Budget Recommendations

(945) LIABILITY INSURANCE					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(945) LIABILITY INSURANCE							
100	0945	5391	00	SURETY BONDS	1,081	1,281	1,081	1,250	1,281	31	2.5%
100	0945	5740	00	LIABILITY INSURANCE	303,827	358,183	295,849	398,917	363,960	(34,957)	-8.8%
				(945) TOTAL LIABILITY INSURANCE	304,908	359,464	296,930	400,167	365,241	(34,926)	-8.73%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	8.99%	17.89%	-17.40%		-8.73%		

(192) Municipal Buildings					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(192) MUNICIPAL BUILDINGS							
100	0192	5211	00	ELECTRICITY	50,925	43,839	37,668	52,000	68,240	16,240	31.2%
100	0192	5212	00	HEAT	26,139	20,200	18,941	36,000	39,000	3,000	8.3%
100	0192	5241	00	BUILDING MAINT	55,077	41,004	41,704	44,400	48,950	4,550	10.2%
100	0192	5398	00	CLEANING SERVICES	37,350	25,958	23,188	34,400	27,900	(6,500)	-18.9%
				(192) TOTAL MUNICIPAL BUILDINGS	169,490	131,001	121,501	166,800	184,090	17,290	10.37%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	13.51%	-22.71%	-7.25%		10.37%		

(159) Central Supplies					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(159) CENTRAL SUPPLIES							
100	0159	5240	00	REPAIRS & MAINT OFFICE EQUIPMENT	5,673	2,584	3,086	4,000	4,000	-	0.0%
100	0159	5341	00	POSTAGE	36,435	42,666	37,328	41,335	42,000	665	1.6%
100	0159	5420	00	OFFICE SUPPLIES	4,637	3,270	4,931	5,000	5,200	200	4.0%
100	0159	5583	00	COMPUTER SUPPLIES	2,101	2,575	1,113	-	-	-	-
100	0159	5872	00	EQUIPMENT LEASE	10,722	9,300	8,968	12,000	12,207	207	1.7%
				(159) TOTAL CENTRAL SUPPLIES	59,568	60,395	55,425	62,335	63,407	1,072	1.72%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-9.02%	1.39%	-8.23%		1.72%		

FY24 Budget Recommendations

(244) Weights & Measures					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(244) WEIGHTS & MEASURES											
100	0244	5780	00	FEES	4,500	4,500	4,500	4,500	14,060	9,560	212.4%
(244) TOTAL WEIGHTS & MEASURES					4,500	4,500	4,500	4,500	14,060	9,560	212.4%
% Increase (Decrease) over prior Fiscal Year					0.00%	0.00%	0.00%	0.00%	212.44%		



The Massachusetts Division of Standards is responsible for enforcing standards for weighing and measuring devices used in the sale of items such as food and fuel. Chapter 98 of Massachusetts General Law regulates the use of weighing and measuring devices (scales, gas pumps, etc) and requires the annual inspection of such devices. The City of Amesbury pays an annual fee for this.

(820) State Assessments					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(820) STATE ASSESSMENTS											
100	0820	5636	00	Assessments - Retired Teachers Health Insurance	1,201,509	1,252,439	1,497,301	1,478,714	1,640,673	161,959	11.0%
100	0820	5669	00	Assessments - Mosquito Control Projects	47,130	49,951	51,648	53,212	54,195	983	1.8%
100	0820	5640	00	Assessments - Air Pollution Districts	5,161	36,983	5,459	5,503	5,669	166	3.0%
100	0820	5646	00	Assessments - RMV Non-Renewal Surcharge	17,740	23,480	14,880	14,880	20,600	5,720	38.4%
100	0820	5663	00	Assessments - Regional Transit	189,973	158,513	198,119	203,072	208,149	5,077	2.5%
100	0820	5631	00	Assessments - Special Education	3,777	792	2,099	2,198	-	(2,198)	-100.0%
100	0820	5668	00	Assessments - School Choice Sending Tuition	304,026	419,673	426,729	405,125	397,251	(7,874)	-1.9%
100	0820	5670	00	Assessments - Charter School Sending Tuition	760,943	977,838	1,274,370	1,633,118	1,775,472	142,354	8.7%
100	0820	5670	01	Cherry Sheet Offset Receipts	407,418	501,279	584,614	663,465	601,940	(61,525)	-9.3%
(820) TOTAL STATE ASSESSMENTS					2,937,677	3,420,948	4,055,219	4,459,287	4,703,949	244,662	5.49%
% Increase (Decrease) over prior Fiscal Year					0.46%	16.45%	18.54%		5.49%		

(946) Reserves					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(946) RESERVES											
100	0946	5980	00	BUDGET RESERVE	-	-	-	78,295	200,000	121,705	155.4%
(946) TOTAL RESERVES					-	-	-	78,295	200,000	121,705	155.44%
% Increase (Decrease) over prior Fiscal Year									155.44%		

FY24 Budget Recommendations

(990) Transfers					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(990) TRANSFERS											
100	0990	5962	00	TRANSFER TO SPECIAL REVENUE	-	-	10,350	24,720	-	(24,720)	-100.0%
100	0990	5962	01	TRANSFER TO AES ESCROW FOR PAVEMENT MAINT.	-	-	10,000	15,000	20,000	5,000	33.3%
100	0990	5963	00	TRANSFER TO CAPITAL PROJECTS	158,099	348,423	165,833	264,564	-	(264,564)	-100.0%
100	0990	5966	00	TRANSFER TO TRUST & AGENCY	-	-	-	100,000	105,000	5,000	5.0%
100	0990	5966	01	TRANSFER TO DIF FUND:	-	276,328	254,825	174,121	239,826	65,705	37.7%
(990) TOTAL TRANSFERS					158,099	779,073	441,008	578,405	364,826	(213,579)	-36.93%
% Increase (Decrease) over prior Fiscal Year					-31.07%	392.78%	-43.39%		-36.93%		

(910) Employee Benefits					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(910) EMPLOYEE BENEFITS											
100	0910	5169	00	OTHER INSURANCE	-	-	-	65,837	-	(65,837)	-100.0%
100	0910	5170	00	HEALTH INSURANCE	2,215,772	2,720,268	2,332,338	2,788,265	2,869,799	81,534	2.9%
100	0910	5171	00	PENSION ASSESSMENT	2,820,263	2,835,140	3,346,848	3,498,535	3,736,559	238,024	6.8%
100	0910	5172	00	UNEMPLOYMENT	3,695	51,562	18,319	25,240	47,640	22,400	88.7%
100	0910	5173	00	WORKERS COMPENSATION	112,085	62,014	61,418	35,734	39,606	3,872	10.8%
100	0910	5174	00	LIFE INSURANCE	10,710	12,941	11,454	12,349	13,900	1,551	12.6%
100	0910	5175	00	MEDICARE	170,329	156,980	176,069	198,000	212,138	14,138	7.1%
100	0910	5176	00	DENTAL	79,164	71,548	72,448	84,814	82,905	(1,909)	-2.3%
100	0910	5177	00	OTHER POST EMPLOYMENT	8,000	-	8,300	-	10,000	10,000	100.0%
100	0910	5180	00	ACCIDENTAL DEATH	-	-	-	1,600	1,600	-	0.0%
100	0910	5181	00	MEDEX	400,000	-	451,592	487,541	514,143	26,602	5.5%
(910) TOTAL EMPLOYEE BENEFITS					5,820,017	5,958,047	6,478,787	7,197,915	7,528,290	330,375	4.59%
% Increase (Decrease) over prior Fiscal Year					-1.38%	2.37%	8.74%		4.59%		

FY24 Budget Recommendations

(185) Other Assessments					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(185) OTHER ASSESSMENTS							
100	0185	5690	00	MERRIMACK VALLEY PLANNING COMMISSION	6,240	6,395	6,554	6,718	6,625	(93)	-1.4%
100	0185	5790	00	IMPROVEMENT ASSOCIATION	-	1,000	1,000	1,000	1,000	-	0.0%
				(185) TOTAL OTHER ASSESSMENTS	6,347	7,395	7,554	7,718	7,625	(93)	-1.20%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-10.45%	16.51%	2.16%		-1.20%		

(390) Regional School Assessments					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(390) REGIONAL SCHOOL ASSESSMENT							
100	0390	5692	00	ESSEX REGIONAL VOCATIONAL	269,830	303,319	265,210	350,000	300,000	(50,000)	-14.3%
100	0390	5669	00	WHITTIER	1,345,891	1,489,244	1,729,443	1,961,691	2,057,723	96,032	4.9%
				(390) TOTAL SCHOOL ASSESSMENT	1,615,721	1,792,563	1,994,653	2,311,691	2,357,723	46,032	1.99%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	21.95%	10.95%	11.27%		1.99%		

(700) Debt Service					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(700) DEBT SERVICE							
100	0700	5308	00	FINANCIAL BANKING SERVICE	-	-	2,500	-	25,000	25,000	100.0%
100	0700	5910	00	PRINCIPAL LONG TERM DEBT	1,035,000	2,029,100	2,060,000	2,436,850	2,455,000	18,150	0.7%
100	0700	5915	00	INTEREST LONG TERM DEBT	412,855	1,388,643	1,373,281	1,379,843	1,485,147	105,304	7.6%
100	0700	5925	00	INTEREST SHORT TERM DEBT	35,925	35,623	12,465	35,000	252,242	217,242	620.7%
				(700) TOTAL DEBT SERVICE	1,483,780	3,453,366	3,448,247	3,851,693	4,217,389	365,696	9.49%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-4.16%	132.74%	-0.15%		9.49%		

Assessor

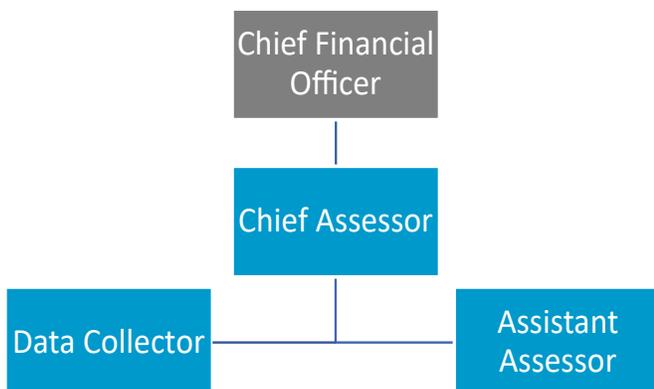
The Office of the Assessor is responsible for determining property assessments, and handling exemptions and abatements. We do our best to educate residents on how assessments are determined, inform them of potential exemptions they may qualify for, and walk them through the filing process.

FY24 Budget Recommendation

(141) Assessors					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(141) ASSESSORS											
100	0141	5110	00	REGULAR SALARIES & WAGES	178,227	165,370	187,736	207,327	200,997	(6,330)	-3.1%
100	0141	5145	00	TRAINING	300	-	-	-	-	-	-
100	0141	5110	01	BOARD STIPENDS	10,971	-	11,358	-	-	-	-
100	0141	5310	00	REVALUATION	-	39,832	-	-	-	-	-
100	0141	5312	00	MAPPING & PLANNING	6,733	2,232	3,500	8,756	11,630	2,874	32.8%
100	0141	5316	00	CONSULTING	4,500	13,187	12,280	22,114	11,000	(11,114)	-50.3%
100	0141	5320	00	TRAINING	-	2,005	1,893	4,500	4,500	-	0.0%
100	0141	5340	00	COMMUNICATIONS	673	647	501	-	-	-	-
100	0141	5420	00	OFFICE SUPPLIES	1,093	633	696	700	700	-	0.0%
100	0141	5710	00	TRAVEL	3,955	6,000	5,350	6,000	6,000	-	0.0%
100	0141	5730	00	DUES & MEMBERSHIPS	545	300	275	750	600	(150)	-20.0%
100	0141	5782	00	RECORDING FEES	105	525	420	350	350	-	0.0%
(141) TOTAL ASSESSORS					207,102	235,020	224,008	250,497	235,777	(14,720)	-5.88%
% Increase (Decrease) over prior Fiscal Year					2.25%	13.48%	-4.69%		-5.88%		

Our budget is a net decrease however we are maintaining level services. Salaries and wages have decreased as a result of hiring new staff and the cost of one software program we use was reallocated to the IT budget. Our consulting line increased from FY22 to FY23 to include a training for the upgrade to VISION (a software program). That training was a one-time expense and is not included this year. The increase we are seeing is due to annual expenses from our providers.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$200,997	3

Treasurer / Collector

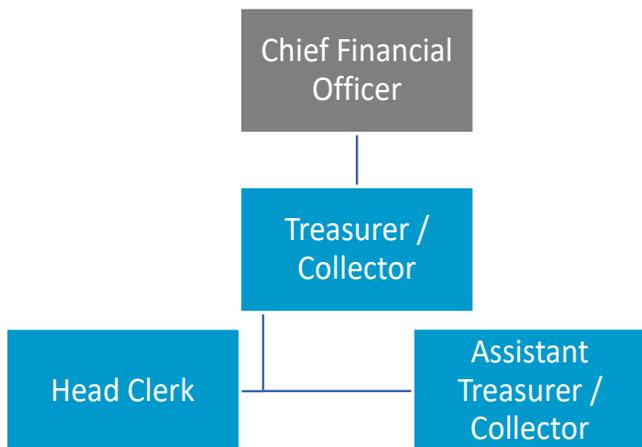
The Office of the Treasurer / Collector bills and collects all real estate, personal property, excise and boat taxes. We are one of the first offices that many residents come to when entering City Hall. We strive to provide excellent customer service in person and over the phone, and we work to be well-informed so we can assist residents with their questions.

FY24 Budget Recommendation

(145) Treasurer & Collector					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(145) TREASURER & COLLECTOR											
100	0145	5110	00	REGULAR SALARIES & WAGES	196,015	190,785	203,749	211,500	214,309	2,809	1.3%
100	0145	5319	00	LOCK BOX SERVICES	7,236	7,260	8,134	7,800	8,500	700	9.0%
100	0145	5320	00	TRAINING		40	-	-	50	50	100.0%
100	0145	5340	00	COMMUNICATIONS	721	601	477	-	-	-	-
100	0145	5389	00	TAX TITLE	14,118	28,072	23,411	24,000	24,000	-	0.0%
100	0145	5420	00	OFFICE SUPPLIES	1,011	1,316	1,844	1,800	1,800	-	0.0%
100	0145	5710	00	TRAVEL	-	-	-	-	650	650	100.0%
100	0145	5730	00	DUES & MEMBERSHIPS	100	100	100	100	100	-	0.0%
(145) TOTAL TREASURER & COLLECTOR					219,201	228,175	237,715	245,200	249,409	4,209	1.72%
<i>% Increase (Decrease) over prior Fiscal Year</i>					8.37%	4.09%	4.18%		1.72%		

The Treasurer/Collector budget represents a level services budget. The Lock Box services have increased every year since the pandemic and I've increased the budget again for FY24. This is a 3rd party service which collects tax payments and makes daily deposits providing reporting to the city. Our salaries and wages line increase is a reflection of cost of living adjustments.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$214,309	3

Information Technology

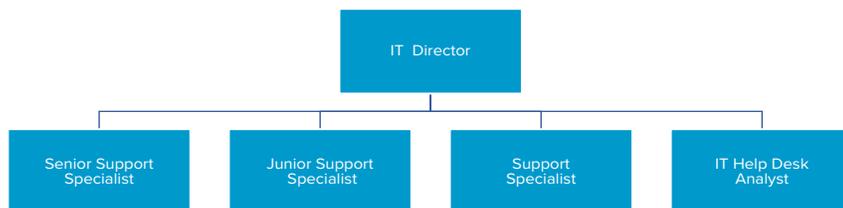
The Office of Information Technology manages the city and school networks, software and systems which allow city and school staff, and teachers, to service the residents, businesses, and students of Amesbury. This office also manages and handles all things related to cybersecurity and keeping our network safe.

FY24 Budget Recommendation

(155) Municipal Information Systems					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(155) MUNICIPAL INFORMATION SYSTEMS							
100	0155	5110	00	REGULAR SALARIES & WAGES	125,657	155,534	312,878	346,800	382,660	35,860	10.3%
100	0155	5130	00	OVERTIME	-	-	3,428	-	1,172	1,172	100.0%
100	0155	5152	00	SICK LEAVE BUY-BACK	-	-	24,898	-	-	-	-
100	0155	5302	00	COMPUTER SYSTEM SUPPORT	83,397	88,757	166,323	342,321	324,352	(17,969)	-5.2%
100	0155	5313	00	PAYROLL PROCESSING	31,662	28,633	32,359	39,000	39,000	-	0.0%
100	0155	5340	00	COMMUNICATIONS	1,466	1,479	916	24,490	33,650	9,160	37.4%
100	0155	5710	00	TRAVEL	-	-	-	500	500	-	0.0%
100	0155	5316	00	CONSULTING	400	2,550	4,813	9,900	3,600	(6,300)	-63.6%
100	0155	5344	00	DATA LINES	20,528	20,830	48,862	66,460	41,104	(25,356)	-38.2%
100	0155	5420	00	OFFICE SUPPLIES	79	1,149	953	2,500	2,500	-	0.0%
100	0155	5320	00	TRAINING	400		10	2,000	2,000	-	0.0%
100	0155	5730	00	DUES & MEMBERSHIPS		280	-	300	300	-	0.0%
100	0155	5785	00	OFFICE EQUIPMENT	-	-	-	-	1,000	1,000	100.0%
100	0155	5851	00	NEW TECHNOLOGY EQUIPMENT	13,995	13,649	-	17,175	30,000	12,825	74.7%
				(155) TOTAL MIS	297,342	312,860	595,441	851,446	861,838	10,392	1.22%
				% Increase (Decrease) over prior Fiscal Year	1.60%	5.22%	90.32%		1.22%		

Our budget is increasing slightly to accommodate the addition of one staff member. The IT Team services all city and school users (students and staff). With the opening of a new school the workload will increase and we are already a small crew for the number of users we have. We pride ourselves on reducing waste, becoming more secure, and becoming more efficient.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$382,660	5

Fire Rescue / Emergency Management

The Amesbury Fire Department is a multi-disciplinary team of professionals who provide a wide range of emergency services from Fire Suppression and Tech Rescue to state-of-the art Advanced Life Support Emergency Medical Services.

We provide Public Education and Inspectional Services, i.e.; smoke and carbon monoxide detectors, fire suppression systems, oil, propane and gas tanks. The Emergency Operations Center (EOC) also falls within the scope of this department, and is activated when there is a situation that requires extra support for staff or residents.

FY24 Budget Recommendation

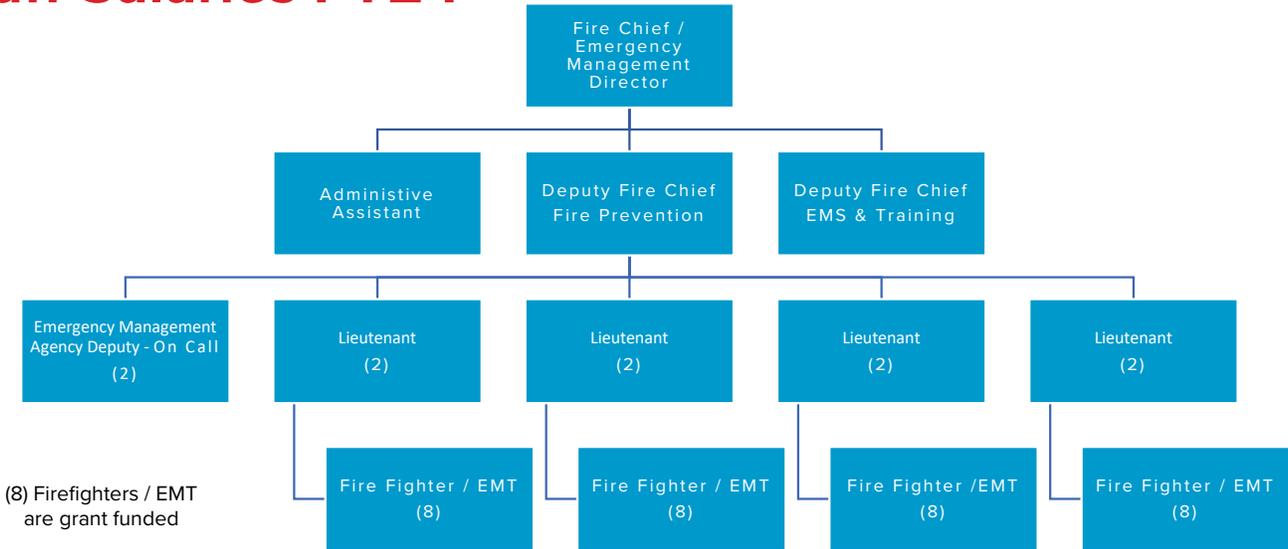
(220) Fire					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(220) FIRE							
100	0220	5110	00	REGULAR SALARIES & WAGES	2,567,428	2,545,726	2,859,967	3,099,630	3,225,065	125,435	4.0%
100	0220	5130	00	OVERTIME	190,420	254,655	241,144	154,059	149,572	(4,487)	-2.9%
100	0220	5134	00	AMBULANCE OT	102,368	73,538	98,808	103,000	100,000	(3,000)	-2.9%
100	0220	5135	00	AMBULANCE TRAINING OT	32,791	35,754	50,511	47,275	60,000	12,725	26.9%
100	0220	5142	00	SHIFT COVERAGE SICK	109,864	108,091	103,427	80,347	78,007	(2,340)	-2.9%
100	0220	5143	00	SHIFT COVERAGE INJURY	113,756	85,674	38,810	51,533	50,032	(1,501)	-2.9%
100	0220	5144	00	HOLIDAY PAY	121,912	135,039	162,701	147,303	189,375	42,072	28.6%
100	0220	5145	00	TRAINING OT	15,330	17,308	22,614	78,820	60,000	(18,820)	-23.9%
100	0220	5152	00	SICK LEAVE BUY-BACK	-	-	49,345	-	-	-	-
100	0220	5179	00	MEDICAL CLAIMS (111F)	-	-	85,932	-	-	-	-
100	0220	5192	00	CLOTHING ALLOWANCE	49,100	49,725	51,200	55,700	66,200	10,500	18.9%
100	0220	5211	00	ELECTRICITY	19,574	22,705	21,301	25,000	41,000	16,000	64.0%
100	0220	5212	00	HEAT	7,998	7,497	9,661	9,200	11,500	2,300	25.0%
100	0220	5241	00	REPAIRS & MAINT BUILDINGS	19,188	33,441	26,362	26,904	27,000	96	0.4%
100	0220	5248	00	REPAIRS & MAINT AMBULANCE	16,521	11,376	11,787	11,784	-	(11,784)	-100.0%
100	0220	5249	00	REPAIRS & MAINT FIRE ALARM	1,868	1,639	1,804	1,420	1,420	-	0.0%
100	0220	5251	00	REPAIRS & MAINT FIRE APPARATUS	57,715	31,809	821	43,521	51,341	7,820	18.0%
100	0220	5253	00	REPAIRS & MAINT OTHER EQUIP.	7,720	9,334	13,975	14,925	28,544	13,619	91.2%
100	0220	5307	00	AMBULANCE BILLING SERVICE	-	-	29,065	29,065	30,000	935	3.2%
100	0220	5320	00	TRAINING	1,169	1,400	-	1,500	1,500	-	0.0%
100	0220	5340	00	COMMUNICATIONS	4,298	22,129	23,566	23,074	23,000	(74)	-0.3%
100	0220	5420	00	OFFICE SUPPLIES	-	426	8,350	8,667	9,000	333	3.8%
100	0220	5423	00	EMT & NEMT RECERTS	8,544	4,356	13,296	13,395	15,000	1,605	12.0%
100	0220	5427	00	SUPPLIES	13,028	13,345	1,105	4,592	24,000	19,408	422.6%
100	0220	5450	00	CUSTODIAL SUPPLIES	1,664	5,945	4,724	1,105	7,000	5,895	533.5%
100	0220	5480	00	VEHICLE SUPPLIES	25,649	23,385	37,431	875	875	-	0.0%
100	0220	5480	01	VEHICLE FUEL	-	-	35,245	31,123	44,925	13,802	44.3%
100	0220	5501	00	AMBULANCE EQUIP/ SUPPLIES	73,706	50,814	55,899	57,747	-	(57,747)	-100.0%
100	0220	5510	00	FIRE PREVENTION	8,612	1,346	509	1,641	1,950	309	18.8%
100	0220	5584	00	PROTECTIVE EQUIPMENT	6,988	15,676	23,848	26,848	37,200	10,352	38.6%

Fire Rescue / Emergency Management

(220) Fire					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
100	0220	5730	00	DUES & MEMBERSHIPS	4,892	5,041	3,730	4,230	7,500	3,270	77.3%
100	0220	5870	00	EQUIPMENT REPLACEMENT	6,713	11,865	7,044	7,044	110,000	102,956	100.0%
100	0220	6300	00	CONTRACTED SERVICES	-	-	200	379	6,450	6,071	1601.8%
100	0220	6300	01	ANNUAL MAINTENANCE AGREEMENTS	-	-	179	-	-	-	-
100	0220	6300	02	ANNUAL TESTING & CERTIFICATION	-	-	-	19,410	2,000	(17,410)	-89.7%
(220) TOTAL FIRE					3,714,411	3,678,246	4,094,361	4,181,116	4,459,456	278,340	6.66%
% Increase (Decrease) over prior Fiscal Year					5.11%	-0.97%	11.31%		6.66%		

The majority of our increase is accounted for in salaries and wages based on union contracts. Additionally, we are anticipating the delivery of a new ambulance in early FY24 with its first payment being approximately \$100,000. Other increases have been made throughout the budget to account for the elevated cost of supplies as well as fuel and electricity. Line items related to ambulance supplies and repairs have been offset by a Mass Health Fund that is a reimbursement account to be spent exclusively on ambulance related expenses.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$3,225,065	46

Police

The Amesbury Police Department is dedicated to providing the highest level of service to the community by maintaining and enhancing public safety with our commitment to the protection of life and property, the preservation of peace, and the protection of individual rights and liberties. We emphasize integrity, honesty, impartiality, and professionalism from our members. The Amesbury Police Department is further committed to work tirelessly with our citizens in a cooperative effort to assure a secure community by reducing the fear of crime and promoting new and innovative programs for the welfare and safety of all who live, work, and visit the City of Amesbury.

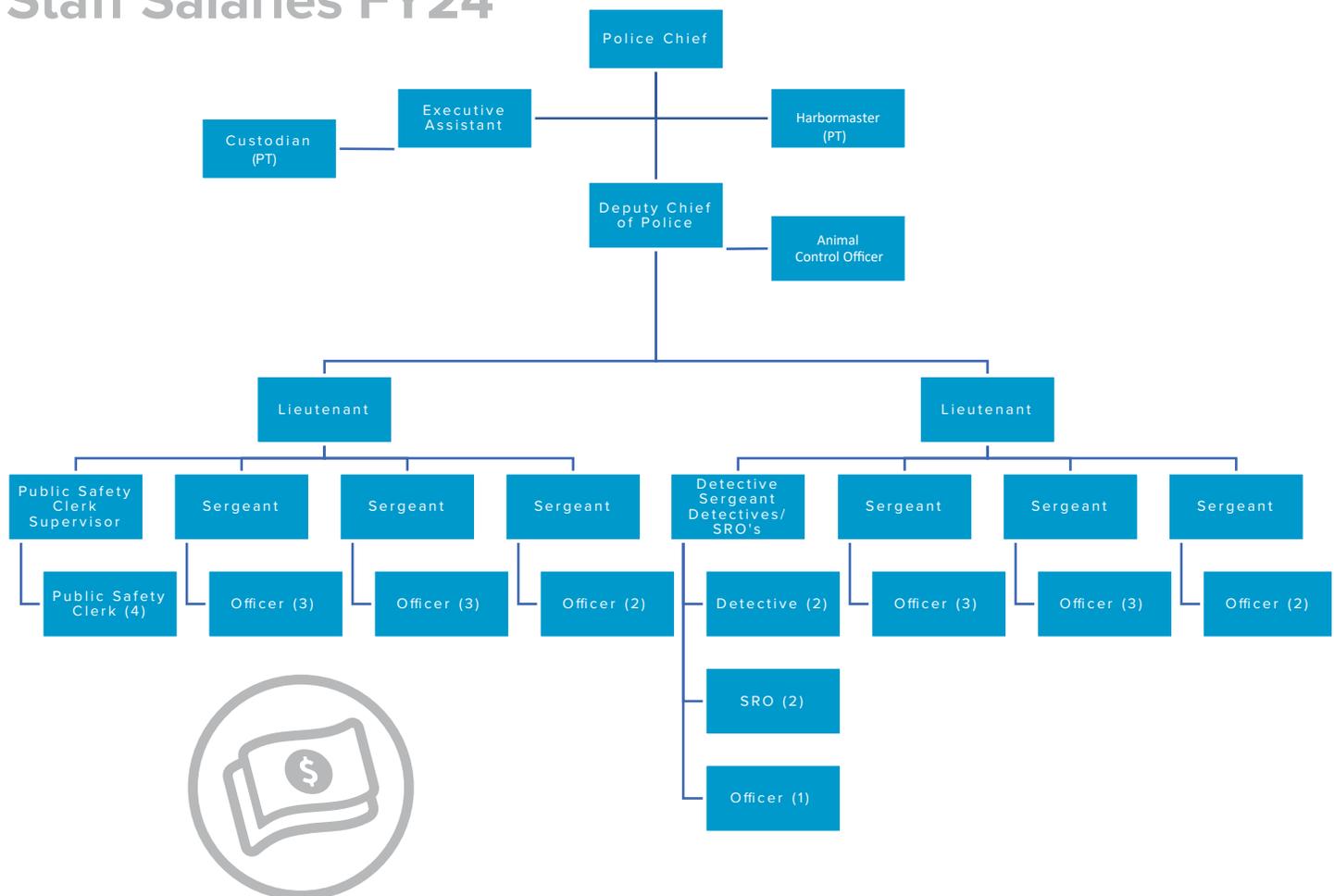
FY24 Budget Recommendation

(210) Police					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(210) POLICE							
100	0210	5110	00	REGULAR SALARIES & WAGES	3,105,442	3,270,341	3,360,955	3,657,447	3,738,969	81,522	2.2%
100	0210	5122	00	RESERVE OFFICER	141,956	29,055	141,606	120,000	60,000	(60,000)	-50.0%
100	0210	5130	00	OVERTIME	198,384	148,038	144,155	133,000	148,000	15,000	11.3%
100	0210	5131	00	RECALL OT	52,544	21,240	20,679	36,272	36,272	-	0.0%
100	0210	5132	00	TRAINING OT	63,636	44,803	35,225	40,000	45,000	5,000	12.5%
100	0210	5133	00	VACATION OT	44,387	43,038	66,360	70,000	70,000	-	0.0%
100	0210	5136	00	SICK LEAVE COVERAGE OT	52,801	51,556	82,850	46,955	86,955	40,000	85.2%
100	0210	5137	00	COURT TIME OT	36,887	5,809	22,394	20,000	20,000	-	0.0%
100	0210	5144	00	HOLIDAY PAY	118,105	119,474	145,499	171,976	171,432	(544)	-0.3%
100	0210	5152	00	SICK LEAVE BUY-BACK	-	-	35,000	11,483	37,021	25,538	222.4%
100	0210	5179	00	MEDICAL CLAIMS (111F)	-	-	128,750	-	-	-	-
100	0210	5192	00	CLOTHING ALLOWANCE	57,350	58,850	58,100	82,600	79,500	(3,100)	-3.8%
100	0210	5197	00	EDUCATION INCENTIVE	-	-	1,800	-	-	-	-
100	0210	5198	00	PHYSICAL FITNESS INCENTIVE	4,800	1,800	-	5,400	5,400	-	0.0%
100	0210	5211	00	ELECTRICITY	20,037	20,441	18,272	18,000	34,647	16,647	92.5%
100	0210	5212	00	HEAT	3,233	4,572	3,397	4,500	4,500	-	0.0%
100	0210	5240	00	REPAIRS & MAINT OFFICE EQUIP.	11,619	9,422	10,811	12,000	11,633	(367)	-3.1%
100	0210	5241	00	REPAIRS & MAINT BUILDINGS	11,868	6,848	10,113	11,780	13,325	1,545	13.1%
100	0210	5251	00	REPAIRS & MAINT VEHICLES	25,305	29,823	25,786	30,840	31,744	904	2.9%
100	0210	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	6,476	6,367	3,052	12,350	9,136	(3,214)	-26.0%
100	0210	5316	00	CONSULTING	-	18,931	25,000	25,000	35,000	10,000	40.0%
100	0210	5320	00	TRAINING	30,304	44,157	26,328	30,000	29,490	(510)	-1.7%
100	0210	5340	00	COMMUNICATIONS	24,694	25,233	19,840	22,000	17,192	(4,808)	-21.9%
100	0210	5420	00	OFFICE SUPPLIES	4,520	6,689	8,499	10,000	9,585	(415)	-4.2%
100	0210	5421	00	PRINTED SUPPLIES	-	-	1,526	-	-	-	-
100	0210	5587	00	PUBLIC SAFETY SUPPLIES	35,298	22,232	14,149	29,720	31,580	1,860	6.3%
100	0210	5584	00	PROTECTIVE EQUIPMENT	8,326	4,794	3,764	9,000	9,000	-	0.0%
100	0210	5781	00	MEALS	-	630	551	1,500	1,500	-	0.0%
100	0210	5450	00	CUSTODIAL SUPPLIES	5,005	2,859	2,661	3,000	4,772	1,772	59.1%
100	0210	5480	00	VEHICLE SUPPLIES	53,687	45,064	67,987	63,022	92,080	29,058	46.1%

(210) Police					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
100	0210	5274	01	ACO OPERATIONS (MOVED FROM HEALTH DEPT)	-	-	31,272	31,000	31,000	-	0.0%
100	0210	5386	01	ANIMAL CARE (MOVED FROM HEALTH DEPT)	-	-	-	1,050	1,050	-	0.0%
100	0210	5870	01	ACO VEHICLE LEASE (MOVED FROM HEALTH DEPT)	-	-	4,904	4,750	-	(4,750)	-100.0%
100	0210	5730	00	DUES & MEMBERSHIPS	20,969	29,202	19,804	16,000	28,700	12,700	79.4%
100	0210	5870	00	EQUIPMENT REPLACEMENT	73,333	77,538	77,022	87,683	92,666	4,983	5.7%
(210) TOTAL POLICE					4,287,564	4,208,284	4,618,113	4,818,328	4,987,149	168,821	3.50%
% Increase (Decrease) over prior Fiscal Year					1.42%	-1.85%	9.74%		3.50%		

We have kept our budget increase to a minimum by reducing our reserve officer funding. The majority of our increase is accounted for in salaries and wages based on union contracts. Part 2 expenses increased to account for fuel, electricity, memberships, and our contract with the Pettengill House for social services.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$3,738,969	43

FY24 Budget Recommendations

(295) Harbormaster					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(295) HARBORMASTER							
100	0295	5110	00	REGULAR SALARIES & WAGES	6,000	6,000	6,000	16,000	35,000	19,000	118.8%
100	0295	5780	00	SUPPLIES & EQUIPMENT	2,997	635	3,606	16,500	6,000	(10,500)	-63.6%
				(295) TOTAL HARBORMASTER	8,997	6,635	9,606	32,500	41,000	8,500	26.15%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-25.03%	-26.25%	44.78%		26.15%		

Public Works

The mission of Public Works is to support and enhance the quality of life for residents, businesses and visitors by providing services to manage and upgrade the city’s infrastructure in the most efficient manner, and provide design, construction and maintenance solutions for buildings, roads, traffic and drainage systems, trees, parks and cemeteries, sanitary sewers, water production and distribution, snow and ice management and solid waste and recycling collection, in order or maximize benefits and convenience to public

FY24 Budget Recommendation

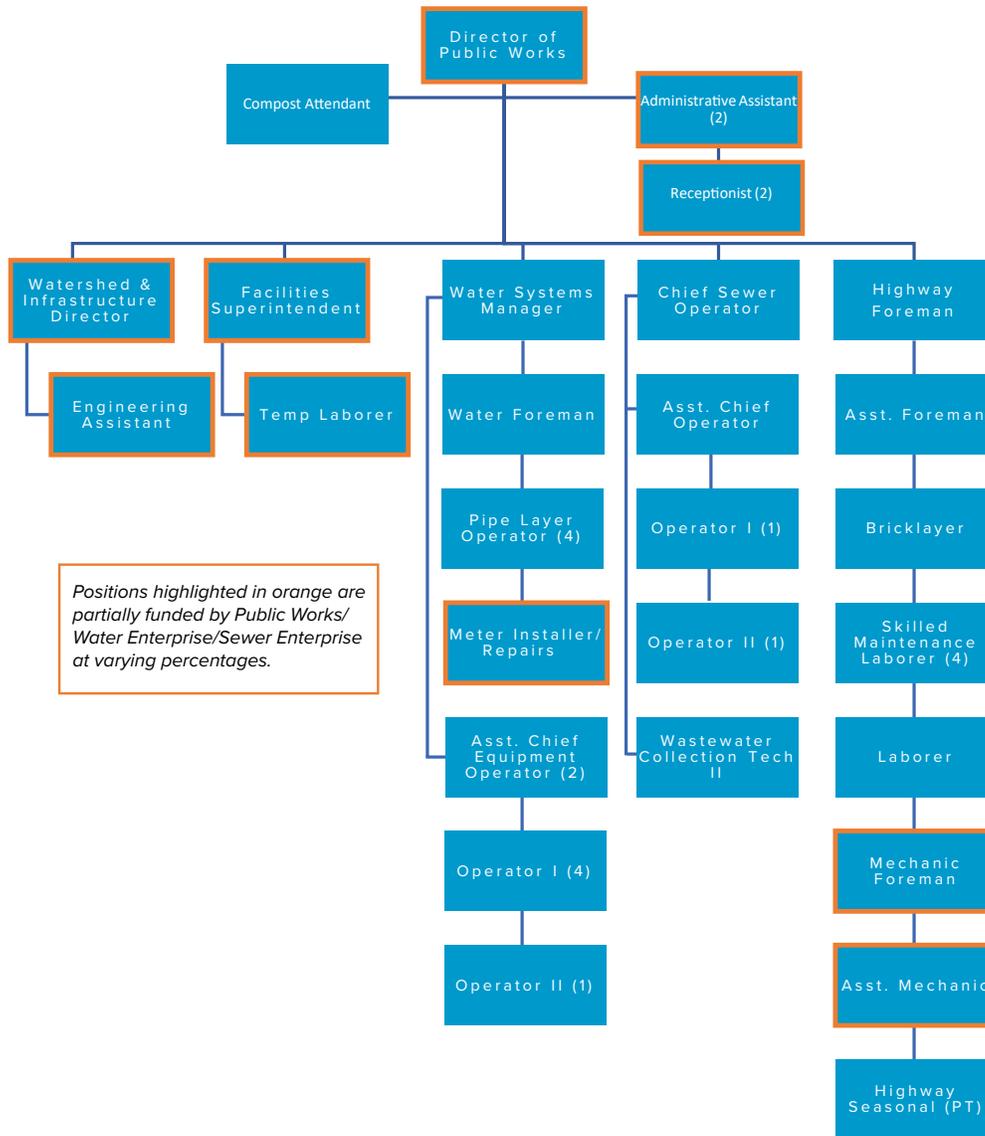
(422) DPW					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(422) DPW							
100	0422	5110	00	REGULAR SALARIES & WAGES	687,669	720,825	748,016	912,626	838,873	(73,753)	-8.1%
100	0422	5130	00	OVERTIME	48,572	45,281	35,413	55,000	55,000	-	0.0%
100	0422	5145	00	TRAINING	4,100	-	473	-	-	-	-
100	0422	5152	00	SICK LEAVE BUYBACK	5,755	199	-	15,000	-	(15,000)	-100.0%
100	0422	5192	00	CLOTHING ALLOWANCE	9,283	13,033	13,560	13,134	10,800	(2,334)	-17.8%
100	0422	5211	00	ELECTRICITY	21,493	24,971	23,655	30,000	40,000	10,000	33.3%
100	0422	5212	00	HEAT	20,736	24,648	21,300	22,000	22,000	-	0.0%
100	0422	5241	00	REPAIRS & MAINT BUILDINGS	37,389	68,358	36,892	40,000	51,740	11,740	29.4%
100	0422	5251	00	REPAIRS & MAINT VEHICLES	34,833	97,433	131,770	141,000	120,000	(21,000)	-14.9%
100	0422	5253	00	REPAIRS & MAINT OTHER EQUIP.	52,007	62,116	37,309	29,933	40,000	10,067	33.6%
100	0422	5271	00	RENT CONSTRUCTION EQUIPMENT	-	-	2,000	-	-	-	-
100	0422	5276	00	CATCH BASIN CLEANING	11,017	24,053	34,000	18,500	60,000	41,500	224.3%
100	0422	5276	01	WARRANTY AGREEMENT - HORIZON	-	-	-	5,952	-	(5,952)	-100.0%
100	0422	5315	00	MOWING	104,290	106,398	109,400	140,000	190,000	50,000	35.7%
100	0422	5316	00	CONSULTING	6,946	25,308	87,514	70,500	70,500	-	0.0%
100	0422	5317	00	ADVERTISING	3,044	2,231	852	1,000	1,000	-	0.0%
100	0422	5320	00	TRAINING	4,100	-	-	5,000	5,000	-	0.0%
100	0422	5340	00	COMMUNICATIONS	11,245	9,797	15,333	13,340	13,373	33	0.2%
100	0422	5341	00	POSTAGE	85	22	-	200	200	-	0.0%
100	0422	5342	00	STREET SWEEPING	30,000	-	19,275	32,000	45,000	13,000	40.6%
100	0422	5343	00	DRAIN LINE CLEANING	2,825	9,023	5,619	-	10,000	10,000	100.0%
100	0422	5385	00	HAZ MATERIALS DISPOSAL	-	1,969	-	500	500	-	0.0%
100	0422	5395	01	STREETS & SIDEWALKS	-	21,621	9,978	-	-	-	-
100	0422	5397	00	STREET MARKING	7,173	2,795	4,472	20,000	30,000	10,000	50.0%
100	0422	5398	00	CLEANING SERVICES	-	-	-	18,000	20,000	2,000	11.1%
100	0422	5399	00	TREE REMOVAL	35,869	32,747	41,865	63,040	75,000	11,960	19.0%
100	0422	5420	00	OFFICE SUPPLIES	3,709	7,353	7,039	10,520	8,520	(2,000)	-19.0%
100	0422	5432	00	TOOLS & EQUIPMENT	9,644	9,494	8,569	9,000	9,000	-	0.0%

Public Works

(422) DPW					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
100	0422	5450	00	CUSTODIAL SUPPLIES	-	705	-	500	-	(500)	-100.0%
100	0422	5461	00	DRAIN & BASIN SUPPLIES	14,604	31,832	12,308	10,000	10,000	-	0.0%
100	0422	5480	00	VEHICLE SUPPLIES	30,904	30,876	56,548	46,027	42,000	(4,027)	-8.7%
100	0422	5531	00	CEMETERY SUPPLIES	1,851	2,570	3,352	1,000	31,000	30,000	3000.0%
100	0422	5532	00	ASPHALT SUPPLIES	26,389	29,886	85,039	29,500	40,000	10,500	35.6%
100	0422	5538	00	SIGNS	6,480	13,413	17,848	10,000	10,000	-	0.0%
100	0422	5710	00	TRAVEL	8,500	7,997	8,000	8,860	7,600	(1,260)	-14.2%
100	0422	5730	00	DUES & MEMBERSHIPS	876	571	1,856	1,500	1,540	40	2.7%
100	0422	5785	00	OFFICE EQUIPMENT	2,322	5	-	-	-	-	-
100	0422	5870	00	EQUIPMENT REPLACEMENT	12,306	-	-	41,977	61,977	20,000	47.6%
(422) TOTAL DPW					1,345,959	1,427,529	1,579,254	1,815,609	1,920,623	105,015	5.78%
% Increase (Decrease) over prior Fiscal Year					-2.52%	6.06%	10.63%		5.78%		

The budget this year is increasing to accommodate two changes in our operation. First, the addition of a specialized mowing and maintenance contract on the new athletic fields at Town Park (estimated to cost \$50,000 annually). Second, the purchase of a new cemetery records software, estimated to cost \$31,760 (\$26,000 set-up and \$5,760 annually.). Our old software is no longer supported and needs to be replaced. Other small increases have been made throughout to accommodate regular supplies and maintenance throughout the city.

Staff Salaries FY24



		FY24 Budget	FTE
DPW		\$838,873	15.3
Sewer Enterprise		\$632,971	8.93
Water Enterprise		\$1,022,342	13.93
TOTAL		\$2,494,186	38.16



FY24 Budget Recommendations

(423) Snow & Ice					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(423) SNOW & ICE											
100	0423	5130	00	OVERTIME	53,664	58,466	62,654	50,000	50,000	-	0.0%
100	0423	5251	00	REPAIRS & MAINT VEHICLES	44,318	35,620	83,904	25,000	25,000	-	0.0%
100	0423	5271	00	EQUIPMENT RENTAL	388,249	361,157	374,023	24,000	24,000	-	0.0%
100	0423	5534	00	ROCK SALT & SAND	79,187	99,415	151,539	150,000	150,000	-	0.0%
100	0423	5780	00	OTHER	40	1,000	664	1,000	1,000	-	0.0%
(423) TOTAL SNOW & ICE					567,348	556,471	672,784	250,000	250,000	-	0.00%
% Increase (Decrease) over prior Fiscal Year					-0.92%	-1.92%	20.90%		0.00%		



MA General Law c 44 sect 31D allows an over expenditure for snow and ice, only as long as the appropriation is at least equal to the appropriation made in the prior fiscal year. Since New England weather is so unpredictable, we don't want to fund our snow and ice budget based on a high year because then we are stuck funding that amount every single year and possibly will not need it.

(430) Refuse & Disposal					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(430) REFUSE & DISPOSAL											
100	0430	5304	00	CONTRACT - GARBAGE PICKUP	1,414,275	1,298,169	1,275,530	1,420,000	1,959,600	539,600	38.0%
100	0430	5305	00	RECYCLING	26,226	26,817	40,294	50,000	50,000	-	0.0%
(430) TOTAL REFUSE & DISPOSAL					1,440,501	1,324,985	1,315,825	1,470,000	2,009,600	539,600	36.71%
% Increase (Decrease) over prior Fiscal Year					22.34%	-8.02%	-0.69%		36.71%		

(424) Street Lighting					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(424) STREET LIGHTING											
100	0424	5215	00	STREET LIGHTING	182,454	105,928	80,629	150,000	150,000	-	0.0%
(424) TOTAL STREET LIGHTING					182,454	105,928	80,629	150,000	150,000	-	0.00%
% Increase (Decrease) over prior Fiscal Year					-12.04%	-41.94%	-23.88%		0.00%		

FY24 Budget Recommendation

(620) Sewer Enterprise					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(620) SEWER ENTERPRISE											
620	0440	5110	00	REGULAR SALARIES & WAGES	528,987	519,276	568,156	631,315	632,971	1,656	0.3%
620	0440	5121	00	POLICE DETAIL PAY	-	4,584	-	-	-	-	-
620	0440	5130	00	OVERTIME	113,694	112,645	114,917	127,067	127,000	(67)	-0.1%
620	0440	5140	00	WASTEWATER SHIFT	946	-	-	-	-	-	-
620	0440	5145	00	TRAINING	485	-	-	-	-	-	-
620	0440	5152	00	SICK LEAVE BUYBACK	5,753	25	-	15,000	15,000	-	0.0%
620	0440	5192	00	CLOTHING ALLOWANCE	7,083	5,733	5,820	6,654	5,400	(1,254)	-18.8%
620	0440	5211	00	ELECTRICITY	241,615	286,128	274,348	200,000	250,000	50,000	25.0%
620	0440	5212	00	HEAT	26,522	28,123	19,727	20,000	20,000	-	0.0%
620	0440	5241	00	OTHER MUNICIPAL BUIL. MAINTENANCE	11,904	30,499	13,003	10,000	15,000	5,000	50.0%
620	0440	5251	00	REPAIRS & MAINTENANCE VEHICLES	866	1,536	8,326	6,000	6,000	-	0.0%
620	0440	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	27,571	42,169	84,970	50,000	45,000	(5,000)	-10.0%
620	0440	5258	00	LIFT STATION OPERATION & MAINTENANCE	56,684	85,545	77,411	65,000	65,000	-	0.0%
620	0440	5271	00	RENT CONSTRUCTION EQUIPMENT	6,000	20,415	6,502	9,000	9,000	-	0.0%
620	0440	5272	00	RENT OTHER EQUIPMENT	1,978	3,435	12,000	3,500	15,000	11,500	328.6%
620	0440	5291	00	SLUDGE DISPOSAL	127,030	183,823	185,125	180,000	200,000	20,000	11.1%
620	0440	5316	00	CONSULTING	54,658	67,304	62,463	75,000	75,000	-	0.0%
620	0440	5317	00	ADVERTISING	-	101	290	200	200	-	0.0%
620	0440	5318	00	CONSULTING LAB WORK	3,605	5,390	5,735	5,000	7,500	2,500	50.0%
620	0440	5320	00	TRAINING	1,755	280	1,450	3,000	3,000	-	0.0%
620	0440	5340	00	COMMUNICATIONS	6,446	6,581	6,419	6,700	5,520	(1,180)	-17.6%
620	0440	5341	00	POSTAGE	-	-	-	100	100	-	0.0%
620	0440	5420	00	OFFICE SUPPLIES	3,537	4,252	2,702	4,000	4,000	-	0.0%
620	0440	5432	00	TOOLS & EQUIPMENT	2,150	5,493	10,060	5,000	5,000	-	0.0%
620	0440	5450	00	CUSTODIAL SUPPLIES	5,466	4,575	5,294	6,400	6,400	-	0.0%
620	0440	5480	00	VEHICLE SUPPLIES	3,570	3,254	7,085	6,000	6,000	-	0.0%
620	0440	5530	00	LAB TOOLS & INSTRUMENTS	7,194	17,918	16,169	14,000	19,000	5,000	35.7%
620	0440	5539	00	CHEMICALS	72,318	60,601	98,187	120,000	120,000	-	0.0%
620	0440	5541	00	PIPE CASTING & CEMENT	10,302	1,128	1,377	5,000	5,000	-	0.0%
620	0440	5710	00	TRAVEL	11,348	11,200	11,894	11,500	10,000	(1,500)	-13.0%
620	0440	5730	00	DUES & MEMBERSHIPS	75	281	337	500	500	-	0.0%
620	0440	5780	00	OTHER UNCLASSIFIED	15,229	760	3,819	15,000	15,000	-	0.0%
620	0440	5831	00	CAPITAL OUTLAY			-	-	-	-	-
620	0440	5870	00	EQUIPMENT REPLACEMENT	98,422	108,548	50,441	95,000	175,000	80,000	84.2%
620	0440	5872	00	EQUIPMENT LEASE	23,050	239	241	-	250	250	100.0%
620	0440	5873	00	SEWER CONSTRUCTION			-	80,000	-	(80,000)	-100.0%
620	0440	5963	00	TRANSFER TO CAPITAL PROJECTS	320		-	-	-	-	-
620	0440	5981	00	SALARY RESERVE	-	-	-	10,298	-	(10,298)	-100.0%

Sewer Enterprise

(620) Sewer Enterprise					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
620	0440	5995	00	RESERVE FOR ENCUMBRANCE	-	16,989	52,045	-	-	-	-
620	0700	5308	00	FINANCIAL BANKING SERVICES	4,515	3,401	1,275	5,000	1,500	(3,500)	-70.0%
620	0700	5910	00	PRINCIPAL LONG TERM DEBT	715,317	506,382	664,409	732,004	324,261	(407,743)	-55.7%
620	0700	5915	00	INTEREST LONG TERM DEBT	53,796	63,371	73,826	64,583	37,048	(27,535)	-42.6%
620	0910	5170	00	HEALTH INSURANCE	75,939	78,608	54,605	68,594	116,581	47,987	70.0%
620	0910	5171	00	PENSION	128,594	137,353	182,767	181,101	177,326	(3,775)	-2.1%
620	0910	5173	00	WORKERS COMPENSATION	6,600	17,646	14,625	8,508	8,283	(225)	-2.6%
620	0910	5174	00	LIFE INSURANCE	-	300	307	307	295	(12)	-3.9%
620	0910	5175	00	MEDICARE	8,800	9,152	4,398	7,391	7,294	(97)	-1.3%
620	0910	5176	00	DENTAL	2,721	2,407	2,580	2,980	3,620	640	21.5%
620	0910	5181	00	MEDEX	13,500	14,040	19,269	20,284	20,351	67	0.3%
620	0945	5740	00	LIABILITY INSURANCE	25,000	8,407	16,789	17,018	19,159	2,141	12.6%
620	0945	5741	00	VEHICLE INSURANCE	14,000	3,607	2,800	2,559	2,291	(268)	-10.5%
(620) TOTAL SEWER ENTERPRISE					2,525,346	2,483,504	2,743,962	2,896,563	2,580,850	(315,713)	-10.90%
<i>% Increase (Decrease) over prior Fiscal Year</i>					-4.87%	-1.66%	10.49%		-10.90%		

FY24 Budget Recommendation

(610) Water Enterprise					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(610) WATER ENTERPRISE							
610	0450	5110	00	REGULAR SALARIES & WAGES	880,072	938,486	957,968	1,006,994	1,022,472	15,478	1.5%
610	0450	5121	00	POLICE DETAIL PAY	3,200	5,160	6,840	-	-	-	-
610	0450	5130	00	OVERTIME	210,918	194,998	129,445	215,062	175,000	(40,062)	-18.6%
610	0450	5140	00	SHIFT	21,230	22,010	21,092	25,228	26,000	772	3.1%
610	0450	5145	00	TRAINING		1,102	-	-	-	-	-
610	0450	5152	00	SICK LEAVE BUYBACK	5,789	25	1,236	30,000	15,000	(15,000)	-50.0%
610	0450	5192	00	CLOTHING ALLOWANCE	9,333	10,683	8,970	10,233	10,350	117	1.1%
610	0450	5211	00	ELECTRICITY	169,433	253,559	267,683	200,000	275,000	75,000	37.5%
610	0450	5212	00	HEAT	24,300	32,918	32,089	20,000	20,000	-	0.0%
610	0450	5241	00	OTHER MUNICIPAL BUILD. MAINTENANCE	34,081	48,323	30,572	18,000	13,420	(4,580)	-25.4%
610	0450	5251	00	REPAIRS & MAINTENANCE VEHICLES	21,875	15,292	10,307	49,500	17,000	(32,500)	-65.7%
610	0450	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	42,839	32,933	69,877	40,000	38,000	(2,000)	-5.0%
610	0450	5271	00	RENT CONSTRUCTION EQUIPMENT	1,425	319	600	-	-	-	-
610	0450	5272	00	RENT EQUIPMENT OTHER	1,254	383	178	-	800	800	100.0%
610	0450	5291	00	SLUDGE DISPOSAL	38,599	53,755	81,737	65,000	55,000	(10,000)	-15.4%
610	0450	5316	00	CONSULTING	70,571	79,158	97,254	98,000	98,000	-	0.0%
610	0450	5317	00	ADVERTISING	2,595	3,283	4,583	3,500	3,500	-	0.0%
610	0450	5318	00	CONSULTING LAB WORK	30,337	28,631	15,529	60,000	62,000	2,000	3.3%
610	0450	5320	00	TRAINING	3,695	3,038	2,641	-	5,900	5,900	100.0%
610	0450	5340	00	COMMUNICATIONS	8,661	8,766	8,331	9,000	6,300	(2,700)	-30.0%
610	0450	5341	00	POSTAGE	1,354	1,600	-	-	2,000	2,000	100.0%
610	0450	5420	00	OFFICE SUPPLIES	3,483	6,259	5,420	5,000	4,000	(1,000)	-20.0%
610	0450	5432	00	TOOLS & EQUIPMENT	998	5,411	8,173	5,000	5,000	-	0.0%
610	0450	5450	00	CUSTODIAL SUPPLIES	3,694	3,985	2,988	4,000	3,000	(1,000)	-25.0%
610	0450	5480	00	VEHICLE SUPPLIES	7,470	11,434	10,877	13,900	10,000	(3,900)	-28.1%
610	0450	5530	00	LAB TOOLS & INSTRUMENTS	17,917	28,723	21,947	18,000	27,000	9,000	50.0%
610	0450	5532	00	ASPHALT SUPPLIES	3,859	3,418	3,088	-	8,000	8,000	100.0%
610	0450	5539	00	CHEMICALS	141,875	237,581	340,082	375,000	390,000	15,000	4.0%
610	0450	5541	00	PIPE CASTING & CEMENT	17,281	12,496	37,167	20,000	20,000	-	0.0%
610	0450	5592	00	HYDRANTS	966	5,358	3,748	13,000	7,000	(6,000)	-46.2%
610	0450	5595	00	METERS	73,165	162,734	5,428	128,030	50,000	(78,030)	-60.9%
610	0450	5710	00	TRAVEL	10,700	11,376	11,232	11,000	10,000	(1,000)	-9.1%
610	0450	5730	00	DUES & MEMBERSHIPS	2,662	7,710	7,922	5,500	5,440	(60)	-1.1%
610	0450	5780	00	OTHER UNCLASSIFIED	8,092	-	2,350	16,470	12,500	(3,970)	-24.1%
610	0450	5870	00	EQUIPMENT REPLACEMENT	21,700	23,896	92,179	215,000	20,000	(195,000)	-90.7%
610	0450	5872	00	EQUIPMENT LEASE	29,000	29,000	29,567	-	-	-	-
610	0450	5963	01	GOODWIN CREEK WATER MAIN	-	-	112,282	-	-	-	-
610	0450	5963	03	FY22 ROOFS AT WATER TREATMENT	-	-	23,100	-	-	-	-
610	0450	5981	00	SALARY RESERVE	-	-	-	25,157	-	(25,157)	-100.0%

Water Enterprise

(610) Water Enterprise					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
610	0450	5995	00	RESERVE FOR ENCUMBRANCE	-	91,807	51,095	-	-	-	-
610	0700	5308	00	FINANCIAL BANKING SERVICES	13,740	12,811	12,853	14,000	14,000	-	0.0%
610	0700	5910	00	PRINCIPAL LONG TERM DEBT	957,589	1,037,640	908,967	972,579	971,481	(1,098)	-0.1%
610	0700	5915	00	INTEREST LONG TERM DEBT	251,888	266,312	223,350	223,928	200,962	(22,966)	-10.3%
610	0910	5170	00	HEALTH INSURANCE	169,690	155,975	139,821	165,575	230,987	65,412	39.5%
610	0910	5171	00	PENSION	208,144	199,021	242,082	256,643	284,155	27,512	10.7%
610	0910	5173	00	WORKERS COMPENSATION	11,200	25,277	27,788	17,016	17,098	82	0.5%
610	0910	5174	00	LIFE INSURANCE	-	850	522	522	774	252	48.3%
610	0910	5175	00	MEDICARE	11,000	11,440	9,346	13,111	13,253	142	1.1%
610	0910	5176	00	DENTAL	4,228	3,718	3,625	4,155	5,525	1,370	33.0%
610	0910	5181	00	MEDEX	7,000	7,280	15,990	16,903	16,903	-	0.0%
610	0945	5740	00	LIABILITY INSURANCE	30,000	27,533	37,775	38,581	40,691	2,110	5.5%
610	0945	5741	00	VEHICLE INSURANCE	13,000	7,542	3,780	3,642	3,235	(407)	-11.2%
(610) TOTAL WATER ENTERPRISE					3,601,900	4,131,009	4,141,477	4,432,229	4,216,746	(215,483)	-4.86%
% Increase (Decrease) over prior Fiscal Year					-1.23%	14.69%	0.25%		-4.86%		

Community + Economic Development

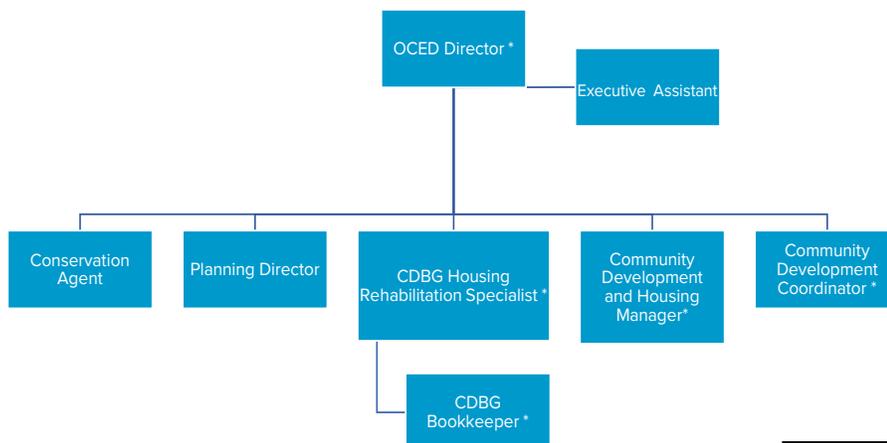
The Office of Community and Economic Development’s (OCED) mission is to plan for environmental, social and economic resources in the city. This mission is realized through the permitting and design stages of new and re-developments in the community. Our Environmental program ensures the protection and management of our natural resources in the city.

FY24 Budget Recommendation

(182) Community & Economic Development					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(182) COMMUNITY & ECONOMIC DEVELOPMENT							
100	0182	5110	00	REGULAR SALARIES & WAGES	313,365	293,069	268,001	290,997	277,302	(13,695)	-4.7%
100	0182	5152	00	SICK LEAVE BUYBACK	6,641	-	-	21,782	-	(21,782)	-100.0%
100	0182	5241	00	EV STATIONS MAINTENANCE	-	-	5,952	-	-	-	-
100	0182	5316	00	CONSULTING	2,000	2,250	7,195	2,500	2,500	-	0.0%
100	0182	5317	00	ADVERTISING	1,294	-	65	700	930	230	32.9%
100	0182	5320	00	TRAINING	-	-	100	500	500	-	0.0%
100	0182	5340	00	COMMUNICATIONS	2,436	2,457	3,916	900	900	-	0.0%
100	0182	5420	00	OFFICE SUPPLIES	1,795	737	741	600	1,165	565	94.2%
100	0182	5730	00	DUES & MEMBERSHIPS	479	-	-	-	-	-	-
				(182) TOTAL COMMUNITY & ECONOMIC DVLP	329,047	298,513	285,969	317,979	283,297	(34,682)	-10.91%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	3.27%	-9.28%	-4.20%		-10.91%		

This budget was built to include funding for zoning ordinance updates, training, and professional development. Overall, the budget is decreasing due to an increased offset from the Community Development Block Grant funding. This grant is now managed internally and allows for offsets on staff salaries for management and administration.

Staff Salaries FY24



* Partially or fully grant funded



	FY24 Budget	FTE
TOTAL	\$277,302	6

Community + Economic Development

FY24 Budget Recommendations

(172) Planning Board					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(172) PLANNING BOARD											
100	0172	5110	00	REGULAR SALARIES & WAGES	-	2,613	925	-	-	-	-
100	0172	5316	00	CONSULTING	-	-	-	2,900	2,900	-	0.0%
100	0172	5320	00	TRAINING	-	-	-	175	175	-	0.0%
100	0172	5317	00	ADVERTISING	1,285	663	1,590	2,450	2,325	(125)	-5.1%
(172) TOTAL PLANNING BOARD					1,845	3,537	2,515	5,525	5,400	(125)	-2.26%
% Increase (Decrease) over prior Fiscal Year					-13.01%	91.71%	-28.89%		-2.26%		

(171) Conservation					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(171) CONSERVATION											
100	0171	5110	00	REGULAR SALARIES & WAGES	46,380	46,894	48,878	51,813	61,924	10,111	19.5%
100	0171	5152	00	SICK LEAVE BUY-BACK	-	-	-	3,086	-	(3,086)	-100.0%
100	0171	5316	00	CONSULTING	-	-	-	4,000	1,950	(2,050)	-51.3%
100	0171	5320	00	TRAINING	415	-	100	200	410	210	105.0%
100	0171	5340	00	COMMUNICATIONS	686	618	500	-	-	-	-
100	0171	5420	00	OFFICE SUPPLIES	154	105	19	-	-	-	-
100	0171	5730	00	DUES & MEMBERSHIPS	425	-	434	504	532	28	5.6%
(171) TOTAL CONSERVATION					48,234	47,617	49,931	59,603	64,816	5,213	8.75%
% Increase (Decrease) over prior Fiscal Year					1.58%	-1.28%	4.86%		8.75%		

Inspectional Services

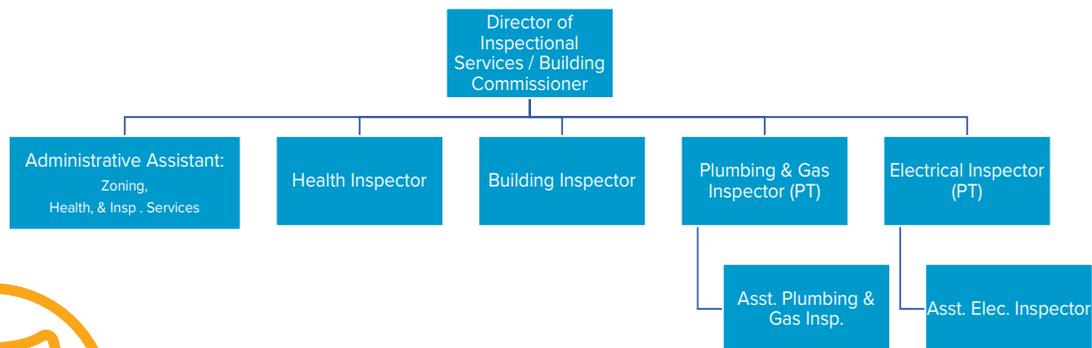
The Inspectional Services Department oversees all inspectional functions and permitting, including building, electrical, gas, health, and plumbing. In addition, the Inspectional Services Director serves as the city’s designated Zoning Enforcement Officer. The Department also serves as liaison, or agent to the Board of Health, Historic Commission, and the Zoning Board of Appeals.

FY24 Budget Recommendation

(241) Building Inspection					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(241) BUILDING INSPECTION											
100	0241	5110	00	REGULAR SALARIES & WAGES	202,323	216,699	292,597	306,835	317,031	10,196	3.3%
100	0241	5130	00	OVERTIME	2,508	3,870	6,482	4,000	4,000	-	0.0%
100	0241	5192	00	CLOTHING ALLOWANCE	2,899	-	4,950	2,700	2,700	-	0.0%
100	0241	5320	00	TRAINING	699	947	3,887	1,500	1,350	(150)	-10.0%
100	0241	5340	00	COMMUNICATIONS	1,704	1,284	4,332	1,666	1,368	(298)	-17.9%
100	0241	5420	00	OFFICE SUPPLIES	3,723	2,128	1,251	2,450	1,500	(950)	-38.8%
100	0241	5710	00	TRAVEL	12,960	16,500	22,394	21,600	21,600	-	0.0%
100	0241	5730	00	DUES & MEMBERSHIPS	205	-	160	210	210	-	0.0%
(241) TOTAL BUILDING INSPECTION					233,943	241,427	336,052	340,961	349,759	8,798	2.58%
% Increase (Decrease) over prior Fiscal Year					-17.99%	3.20%	39.19%		2.58%		

The increase in our budget is the result of annual cost of living increases and step changes for staff. Small reductions were made to help offset that increase including training, communications, and office supplies. Controlling overtime costs related to emergency dispatching remains challenging and will continue to be watched carefully.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$317,031	4

FY24 Budget Recommendations

(173) Zoning Board					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(173) ZONING BOARD							
100	0173	5110	00	REGULAR SALARIES & WAGES	-	1,051	-	-	-	-	-
100	0173	5317	00	ADVERTISING	-	-	-	350	350	-	0.0%
100	0173	5420	00	OFFICE SUPPLIES	-	-	-	-	-	-	-
100	0173	5730	00	DUES & MEMBERSHIPS	-	-	-	175	175	-	0.0%
				(173) TOTAL ZONING BOARD	-	1,051	-	525	525	-	0.00%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-100%	100%	-100.00%		0.00%		

Public Health

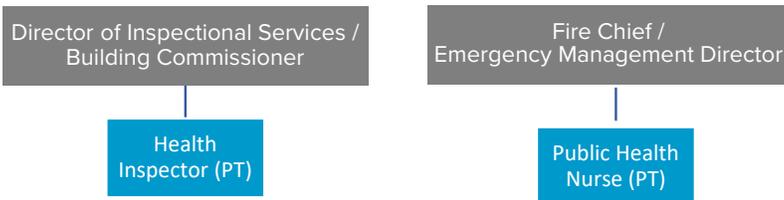
The Public Health Department oversees and handles issues related to public health, including mosquito control and water quality testing.

FY24 Budget Recommendation

(510) Health Inspection					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(510) HEALTH INSPECTION							
100	0510	5110	00	REGULAR SALARIES & WAGES	99,103	39,306	60,359	60,000	39,603	(20,397)	-34.0%
100	0510	5192	00	CLOTHING ALLOWANCE	-	-	-	-	900	900	100.0%
100	0510	5275	00	WATER TESTING	2,841	2,913	2,693	1,824	1,824	-	0.0%
100	0510	5314	00	REGIONAL HEALTH NURSE	22,216	6,820	12,688	35,000	35,000	-	0.0%
100	0510	5316	00	CONSULTING	-	-	-	4,000	4,000	-	0.0%
100	0510	5320	00	TRAINING	579	120	-	900	900	-	0.0%
100	0510	5340	00	COMMUNICATIONS	1,617	585	193	750	456	(294)	-39.2%
100	0510	5420	00	OFFICE SUPPLIES	1,253	485	931	950	950	-	0.0%
100	0510	5710	00	TRAVEL	6,912	8,038	5,400	4,800	4,800	-	0.0%
100	0510	5730	00	DUES & MEMBERSHIPS	608	150	150	200	200	-	0.0%
				(510) TOTAL HEALTH INSPECTION	156,727	86,755	82,413	108,424	88,633	(19,791)	-18.25%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-4.07%	-44.65%	-5.01%		-18.25%		

Overall this budget is decreasing due to changes in staffing levels. The Health Inspector has been part time during FY23 and that has been sufficient. We'd like to continue with this staffing level at this time. Additionally, we are recipients of a Public Health Excellence Grant in collaboration with neighboring communities which may provide for more robust public health programming. The Public Health Nurse is paid through accounts payable under account 100 0510 5314 00.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$74,603	1

Council on Aging

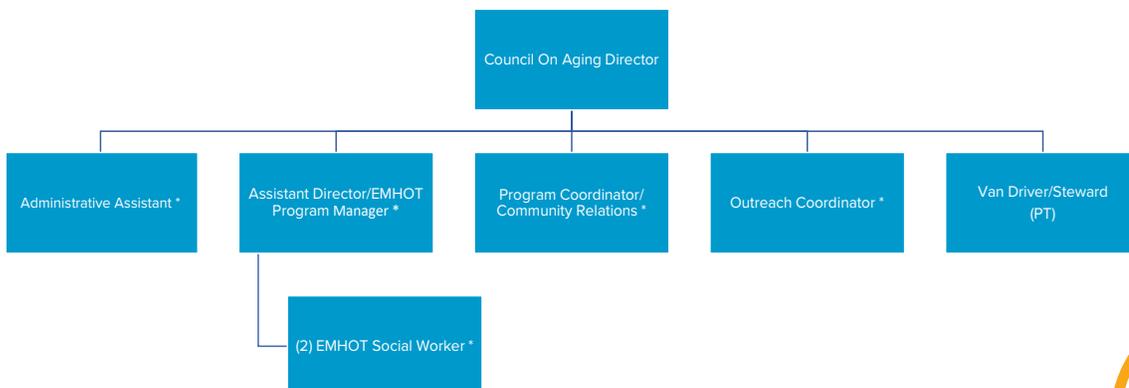
The Council on Aging’s (COA) mission is to advocate for older adults, to identify their needs comprehensively, and to meet these needs on multiple levels; physically, emotionally, intellectually, economically, socially, and spiritually and to encourage maximum independence with the goal of maintaining and/or improving their quality of life. The goal of the COA staff is to provide excellent customer service in a warm and welcoming atmosphere.

FY24 Budget Recommendation

(541) Council on Aging					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(541) COUNCIL ON AGING											
100	0541	5110	00	REGULAR SALARIES & WAGES	151,920	119,489	145,214	172,443	166,161	(6,282)	-3.6%
100	0541	5320	00	TRAINING	-	-	-	400	-	(400)	-100.0%
100	0541	5340	00	COMMUNICATIONS	2,887	2,669	2,511	360	400	40	111%
100	0541	5341	00	POSTAGE	-	-	-	1,000	-	(1,000)	-100.0%
100	0541	5420	00	OFFICE SUPPLIES	1,105	568	866	640	500	(140)	-21.9%
100	0541	5785	00	OFFICE EQUIPMENT	-	-	1,945	2,300	2,300	-	0.0%
(541) TOTAL COUNCIL ON AGING					156,143	122,726	150,536	177,143	169,361	(7,782)	-4.39%
% Increase (Decrease) over prior Fiscal Year					11.87%	-21.40%	22.66%		-4.39%		

Every year we receive a formula grant that supplements operating expenses and salaries and wages. The formula grant has been steadily increasing, it’s calculated based on our aging population. We have removed the postage budget that was included in FY23 in order to mail our needs assessment. That is something we do every five years. These changes result in a net decrease in our FY24 budget.

Staff Salaries FY24



* Partially or fully grant funded

	FY24 Budget	FTE
TOTAL	\$166,161	5.5



Veterans' Services

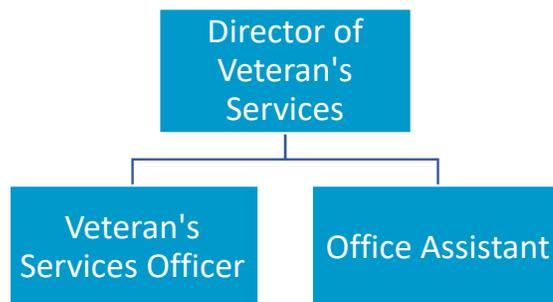
The Veterans' Services Office is the eyes and ears of the local Veteran Community. It gathers information pertinent to veterans and their families and distributes that information on a general or specific basis. The information distributed concerns Veterans rights, Veteran benefits, and in some cases financial matters.

FY24 Budget Recommendation

(543) Veterans					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(543) VETERANS											
100	0543	5110	00	PART-TIME SALARIES & WAGES	4,800	4,800	4,800	4,800	4,800	-	0.0%
100	0543	5316	00	CONSULTING	53,806	56,272	57,485	69,651	70,956	1,305	1.9%
100	0543	5340	00	COMMUNICATIONS	859	874	582	-	-	-	-
100	0543	5392	00	VETERANS BENEFITS	434,703	377,586	283,349	299,505	280,000	(19,505)	-6.5%
100	0543	5420	00	SUPPLIES	-	-	-	495	-	(495)	-100.0%
100	0543	5426	00	FLAGS	3,413	2,666	1,833	3,420	3,420	-	0.0%
(543) TOTAL VETERANS					497,581	442,198	348,050	377,871	359,176	(18,695)	-4.95%
% Increase (Decrease) over prior Fiscal Year					6.82%	-11.13%	-21.29%		-4.95%		

As we have seen over recent years the benefits line item of our budget continues to decrease. We will be in a better position in FY24 with the addition of a part-time administrative assistant to expand outreach to Veterans and their dependents. This will also allow the department to ensure Amesbury is receiving the appropriate reimbursement from the Commonwealth for the Chapter 115 program. As a regional department staff are paid from the consulting line and on payroll in the City of Newburyport.

Staff Salaries FY24



Recreation

Amesbury Recreation’s main goal is to maintain safe and healthy programs for all children and staff. We provide children with good role models by hiring caring and nurturing staff, help each child develop self-confidence by providing activities that will increase their self-esteem, help children develop a new sense of community through making new friends and interacting with staff and peers in a caring setting, help children reach their potential while having fun learning and strengthening their skills in various activities, foster in each child an awareness of fair play and sportsmanship through games that promote participation and team work, and foster in children an appreciation for nature.

(542) Youth Services					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
(542) YOUTH SERVICES											
100	0542	5110	00	REGULAR SALARIES & WAGES	330,155	219,164	307,986	364,819	370,874	6,055	1.7%
100	0542	5110	01	LAKE GARDNER SEASONAL BEACH DIRECTOR	-	-	11,775	10,000	10,000	-	0.0%
100	0542	5251	0	REPAIRS & MAINT VEHICLES	105	-	590	1,200	1,200	-	0.0%
100	0542	5320	00	TRAINING	34	174	200	200	350	150	75.0%
100	0542	5340	00	COMMUNICATIONS	4,682	4,538	4,863	3,720	3,720	-	0.0%
100	0542	5350	00	RECREATION PROGRAM	6,087	5,206	13,622	12,000	12,000	-	0.0%
100	0542	5352	00	TRANSPORTATION	-	-	4,587	6,000	6,000	-	0.0%
100	0542	5420	00	OFFICE SUPPLIES & EQUIPMENT	15,939	8,024	6,856	3,000	3,000	-	0.0%
100	0542	5480	00	VEHICLE SUPPLIES	334	272	651	800	600	(200)	-25.0%
100	0542	5730	00	DUES & MEMBERSHIPS	283	200	210	150	125	(25)	-16.7%
100	0542	5710	00	TRAVEL	2,273	2,550	3,000	3,000	3,000	-	0.0%
100	0542	5791	00	CAMP KENT	11,945	11,397	14,188	12,000	13,000	1,000	8.3%
(542) TOTAL YOUTH SERVICES					377,006	251,725	368,528	416,889	423,869	6,980	1.67%
% Increase (Decrease) over prior Fiscal Year					6.16%	-33.23%	46.40%		1.67%		

Our budget is entirely funded by fees collected for programming and from grants, sponsorships, and donations. This revenue has returned to pre-COVID levels. The nominal increase in our budget for FY24 is in our salaries and wages line based on annual cost of living increases.

Staff Salaries FY24



* Includes staffing for After School Programs, Summer Specialists, Park Programs, Before School Programs, Camp Kent, Preschool Programs, and Lake Gardner Beach Director



	FY24 Budget	FTE
TOTAL	\$380,874	3

Public Library

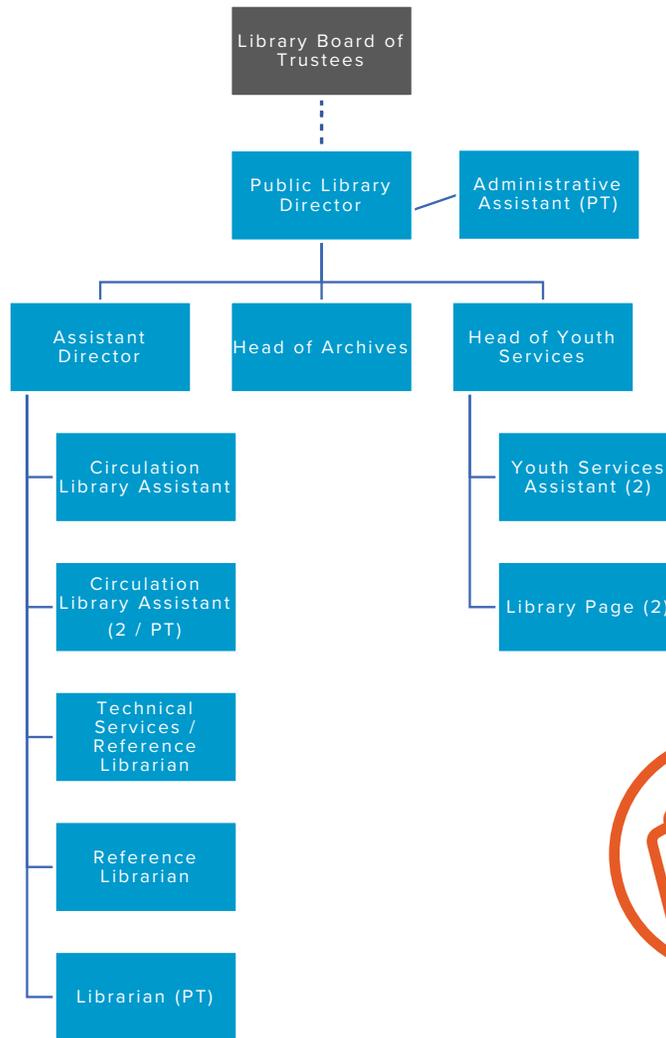
The Amesbury Public Library, under the authority of its Board of Trustees, strives to provide the best possible resources and services to fulfill the educational, cultural, personal development, social, and recreational needs of the community.

FY24 Budget Recommendation

(610) Library					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 23 Revised Budget	Mayor's Budget % Change vs. FY 23 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(610) LIBRARY							
100	0610	5110	00	REGULAR SALARIES & WAGES	636,213	561,774	571,482	664,006	660,603	(3,403)	-0.5%
100	0610	5130	00	OVERTIME	107	1,001	2,585	-	440	440	100.0%
100	0610	5152	00	SICK LEAVE BUYBACK	-	22,512	37,132	-	-	-	-
100	0610	5211	00	ELECTRICITY	9,712	12,592	11,426	10,000	22,000	12,000	120.0%
100	0610	5212	00	HEAT	5,089	6,012	5,765	6,000	6,300	300	5.0%
100	0610	5241	00	REPAIRS & MAINT BUILDINGS	17,038	21,082	35,640	27,000	31,000	4,000	14.8%
100	0610	5253	00	REPAIRS & MAINT OTHER EQUIP.	2,975	3,683	7,217	6,000	1,818	(4,182)	-69.7%
100	0610	5317	00	ADVERTISING	3,480	2,920	2,320	2,563	-	(2,563)	-100.0%
100	0610	5320	00	TRAINING	2,092	-	-	2,000	1,500	(500)	-25.0%
100	0610	5340	00	COMMUNICATIONS	1,031	1,057	990	600	600	-	0.0%
100	0610	5420	00	OFFICE EQUIPMENT & SUPPLIES	6,959	5,480	6,000	6,000	10,182	4,182	69.7%
100	0610	5596	00	LIBRARY BOOKS	102,510	117,136	110,137	114,955	114,955	-	0.0%
100	0610	5597	00	PERIODICALS	7,180	7,597	7,873	7,500	7,500	-	0.0%
100	0610	5691	00	CONSORTIUM	32,847	32,847	32,847	32,847	34,473	1,626	5.0%
100	0610	5730	00	DUES & MEMBERSHIPS	-	-	-	-	475	475	100.0%
				(610) TOTAL LIBRARY	829,855	798,847	831,413	879,471	891,846	12,375	1.41%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-1.64%	-3.74%	4.08%		1.41%		

The Amesbury Public Library will continue to meet State standards for libraries in FY24 through the meeting of the Municipal Appropriation Requirement (MAR), which keeps us eligible for State Aid to Public Libraries (Massachusetts General Law, M.G.L., c.78, s19A). This does not provide a level services budget. Reductions were made in budget lines for staffing and museum passes.

Staff Salaries FY24



	FY24 Budget	FTE
TOTAL	\$660,603	10.75

FY

20

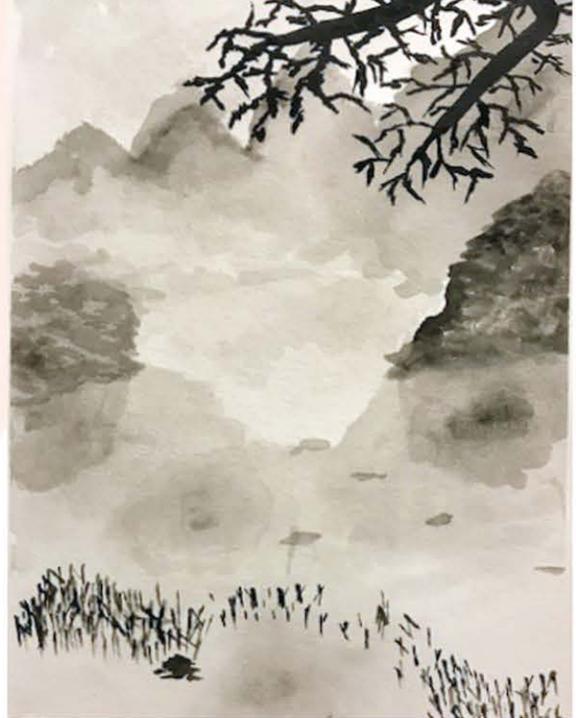
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**AMESBURY PUBLIC SCHOOLS
FINAL BUDGET**

Amesbury Public Schools School Committee Approved FY24 Budget



Debanshi Jain, AHS Class of 2024



Solace Yee, AHS Class of 2023

**Loghan Busch,
AHS Class of 2023**



**Elizabeth McAndrews, Superintendent
Joan Liporto, Director of Finance and Operations**

AMESBURY PUBLIC SCHOOLS

ELIZABETH MCANDREWS
SUPERINTENDENT OF SCHOOLS

LYNN CATARIUS
DIRECTOR OF STUDENT SERVICES



5 Highland Street
Amesbury, MA 01913
Tel : 978-388-0507

JOAN LIPORTO
DIRECTOR OF FINANCE
AND OPERATIONS

LYN JACQUES
DIRECTOR OF TEACHING
AND LEARNING

March 2023

Dear Amesbury School Committee Members:

I am pleased to present you with the Fiscal Year 2024 Budget for the Amesbury Public Schools. Due to the significant increases in the cost of level services, this was an incredibly challenging budget development process. After all of our work, our level services budget increased by 8.82%. This required our District Leadership Team to review our current budget lines and make some informed adjustments.

Despite the challenge, each Cost Center Manager brought forward some new requests. For the third year in a row, we utilized a zero-based budgeting process to ensure that every item in our budget was necessary to support teaching and learning. As a result of this process, some existing funds were reallocated within the local budget to meet other needs, including new requests, and some right-sizing of resources and staffing was done, predominantly at the middle and high school levels. At the end of the reallocation and right-sizing processes our budget increase represented a 7.65% increase over the FY23 budget. At the February 27th Budget Workshop, the School Committee requested that we further reduce the budget by \$1m and clearly identify what would be lost as a result of that reduction. After completing that request and making the proposed budget requests, the FY24 budget request included a 4.78% increase.

For the first time in several years, the FY24 budget is directly tied to our District Strategy. As we navigated the fiscal challenges we faced, we maintained a focus on our Core Values, Vision, Mission and Strategic Objectives as well as the School Committee and District goals. For example, one of the reallocations that we made at the high school level involves shifting a portion of a teacher's FTE from a content area to address the academic needs of at-risk students to improve the graduation rate of those students. There is little doubt that the impact of COVID-19 is still being felt by so many of our students not only mentally, but academically as well. This shift is a proactive move to better identify the needs of those students and implement plans to assist them with graduating within a 4-5 year timeframe (5 Year Graduation Cohort). This modification is directly tied to Strategic Objective #3: Creating a Progressive Learning and Working Environment that is Safe and Accessible.

With the new Sergeant Jordan Shay Memorial Lower Elementary School (hereafter referenced as Shay) coming on line, the resulting reconfiguration of the grade levels in our schools has provided some opportunities to right-size both staffing and resources. As the fifth grade becomes the highest

grade level at Cashman Upper Elementary, their schedule changes from a middle school schedule to an elementary school schedule. This schedule change requires fewer teachers. Additionally, the creation of lower and upper elementary schools provides the opportunity for grade level resources to be consolidated in one building rather than two.

As we faced the need for reductions, our focus remained on the District Strategy and meeting the needs of all students. In order to do that, we increased the amount of Circuit Breaker and School Choice funds to offset costs in the local budget. We also used remaining funds from ESSER III to maintain positions that were unable to be funded through the local budget. In doing so, we have preserved key positions for one year to allow us to fully assess the needs and the impact of Shay's opening and resulting grade reconfiguration.

I am extremely appreciative of the work of my District Leadership Team, including principals, assistant principals, and district administrators. We have worked to align this budget with the District Strategy focusing on supporting all of our students. Thank you for your continued support.

Sincerely,

Elizabeth McAndrews
Superintendent

Amesbury School Committee



Mayor Cassandra Gove
Chair of the School Committee
Ex officio member of all subcommittees

Kate Currie, Vice Chair
Chair, Buildings & Grounds
Member, Policy
School Handbook Liaison
Parliamentarian



Abigail Jurist Levy
Chair, Personnel
Member, Teaching, Learning, & Equity
Member, Policy

Mel Webster
Chair, Budget & Finance
Member, Buildings & Grounds
Legislative Liaison



Maryann Welch, Secretary
Chair, Teaching, Learning, & Equity
Member, Budget & Finance

Gaye Smith
Chair, Policy
Member, Personnel



Greg Noyes
Member, Teaching, Learning, & Equity
Member, Budget & Finance

Solace Yee
Student Representative



District Leadership Team



Left to right (back row):

Jessica Strahalayk - AMS Assistant Principal
Daniel Grayton - Executive Assistant to the Superintendent
Joan Liporto - Director of Finance and Operations
Jim Montanari - AES/Shay Principal
Adam Denio - AMS Assistant Principal
Jarred Haas - AMS Principal
Lyn Jacques - Director of Teaching, Learning and Equity
Glen Gearin - AHS Assistant Principal/Athletic
Director Matt Bennett - Director of Facilities

Left to right (front row):

Alina Lingley - AHS Assistant Principal
Karina Mascia-Fayles - CES Principal
Elizabeth McAndrews - Superintendent
Eryn Maguire - AIHS Principal
Lynn Catarius - Director of Student Services
Danielle Ricci - AHS Principal

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Introduction

This budget book contains detailed information about the Amesbury Public Schools including goals, priorities, and funding information. The District Leadership Team used the District Strategy, School Committee goals and the District's priorities to develop a budget that reflects the needs of our students. Team members were instructed to create a zero-based budget; in short, the budget was built from scratch. The intention behind creating a budget in this way is to ensure that cost center managers included only the things that were needed for their building instead of simply moving numbers over. Through this process, funds were reallocated from one line to another to accurately capture from where purchases should be charged and to shift funding to better meet the needs of our students. A similar process was used when determining staffing needs which resulted in some right-sizing in some of the schools. The District Strategy and District and School Committee goals are clearly aligned and all budget requests relate to at least one goal or priority.

School Committee Goals

1. The School Committee will employ a strategic and inclusive budget process, prioritizing the support of students and staff in their academic and personal growth.
 - a. January through April, develop a budget that incorporates opportunities for staff, student, and community input.
 - b. Advocate for appropriate funding at the local and state levels.
 - c. Collaborate with the administrative team to implement and monitor the annual budget.

2. The School Committee will provide evidence based policy and budgetary support for curriculum, instruction and assessment.
 - a. Create a schedule that includes specific departmental presentations throughout the year for the benefit of the School Committee and the greater Amesbury community.
 - b. Utilize subcommittees to ensure that policies support efficiency around the acquisition, review, and implementation of curriculum and programming.
 - c. Utilize the budget process to ensure the timely acquisition, review, and implementation of curriculum and programming.
 - d. Align policy and funding to support the opening of Shay Memorial and the reconfiguration of the impacted schools.
 - e. Foster a safe and supportive learning environment through the expansion of diversity, equity, inclusion and belonging practices.
 - f. Continue to assess and enhance in-district enrollment and retention opportunities.

3. The School Committee will encourage and expand communications with the greater Amesbury community.
 - a. Explore the possibility of rotating meetings between school buildings highlighting a feature or experience of the host school.
 - b. Schedule regular informal meetings with the Superintendent and one/two School Committee members out in the community.
 - c. Support the Superintendent's continued outreach to the community.
 - d. Promote and enhance recognition of student and staff accomplishments.

District Goals

- Increase the use of inclusive practices that support equity and emotional well-being
- Provide meaningful learning experiences to support academic and personal growth for all
- Enhance connections between the community and schools to support learning and development
- Implement systematic investment in, and maintenance of, our physical assets and infrastructure

District Strategy

Strategic Objective #1: Enhance Teaching and Learning

Ensure that every student is challenged academically through differentiated and advanced learning opportunities, the implementation of high quality instructional practices, and an inclusive, demanding, and research based curriculum.

Strategic Objective #2: Promote the Continuous Development of High Quality Educators

Enhance the Professional Learning Community by providing rich professional development that ensures everyone's focus on high expectations and continuous improvement for professional practice.

Strategic Objective #3: Provide a Progressive Learning and Work Environment that is Safe and Accessible

Create an environment that provides physical and psychological safety for children and adults. An environment that is accessible to all stakeholders and promotes a positive mindset.

Key Budget Assumptions

Each year, the district must adjust its budget to include contractual obligations (COLA, steps, column) as well as increases in contracted services (transportation, health insurance, etc.). The FY24 budget includes the following obligations:

Contractual Obligations:

- Steps - \$450,301
- Columns - \$129,208
- COLAs (Cost of Living) - TBD
 - Currently, the Amesbury Public Schools' School Committee and AFT Amesbury are engaged in the collective bargaining process. At the time of writing, the two parties have not reached an agreement on the COLAs for SY23-24

Health Insurance Increase:

- 3.28% increase - \$251,394

Transportation:

- We are accessing our 4th year option rather than go out to bid
 - Anticipated increase of \$92,310

Cleaning Contract:

- We are accessing our 4th year option rather than go out to bid
 - Anticipated increase of \$75,091

Private Out of District Tuitions:

- Increased 14% - \$305,130

Assumptions

Every district's budget has to account for contractual increases and changes to positions. Below, please find the relevant information for the FY '24 budget.

Salary Assumptions:

- Includes all step, lane, and longevity contractual increases for current teachers, administration, and support staff;

New Positions:

- None
- Includes reallocation of .5 FTE of an AHS English teacher to focus on the academic performance of at-risk students to positively impact the graduation and dropout rates.
- Includes the modification of the OOD Coordinator's role to an Assistant Director of Student Services.

Fixed Costs:

- Increase in the district's assessment from the City for the Essex County Retirement System by the City - 14.1%
- Increase in health insurance costs - 3.28%
- Increase in School Medicare costs - 4.0%
- Increase in Workers' Compensation Insurance - unknown (usually find out in May)

Special Education:

- Assumes the circuit breaker reimbursement amount received in FY23 for FY22 expenses. We anticipate that the amount of \$1,600,000 will represent the FY24 budgetary offset amount. This amount assumes the circuit breaker program will continue to be funded fully at a 75% reimbursement rate;
- Assumes 5% COLA increase in special education public outside placements and transportation costs

Other Expenses and Contractual Services:

- Utility budgets are projected on a three-to-five year trend analysis based on usage, pricing, and based on rate and usage information that is known at this time;
- Known contractual increases have been applied to contractual services, including regular transportation (5%); audit services, legal services, print and copy machine management

services; and other human resources and student management software increases have also been applied;

- Continuation of preventative maintenance service contracts to maintain the five school campuses including HVAC, Energy Management Systems (ENE), etc. are included in the budget proposal;
- Contractual increases have been applied to the district operational maintenance and on-call labor contracts for the following trades have been applied: HVAC, electrical, plumbing, heating and boiler maintenance, and fire and sprinkler systems maintenance.
- Increases for other maintenance and ground service agreements for landscaping, athletic field treatment, and pest management have been applied.
- Bus transportation increases have been factored in and include the contractual increase

New Technology Expenses:

- We were unable to add the cost of replacement devices, laptops and chromebooks into the local budget and, instead, purchased them with ESSER III funds.
 - This is an expense that must be included in the local budget moving forward in order to maintain the 1 to 1 program for all of our students.

Athletic Expenses:

- This year's budget includes a significant reduction to athletics.
- The costs associated with the JV2 athletic programs have been removed from the budget. We are able to do this due to an overall decrease in the student enrollment which results in the majority of student athletes being able to participate either on Varsity or JV1.

Transportation and Facilities:

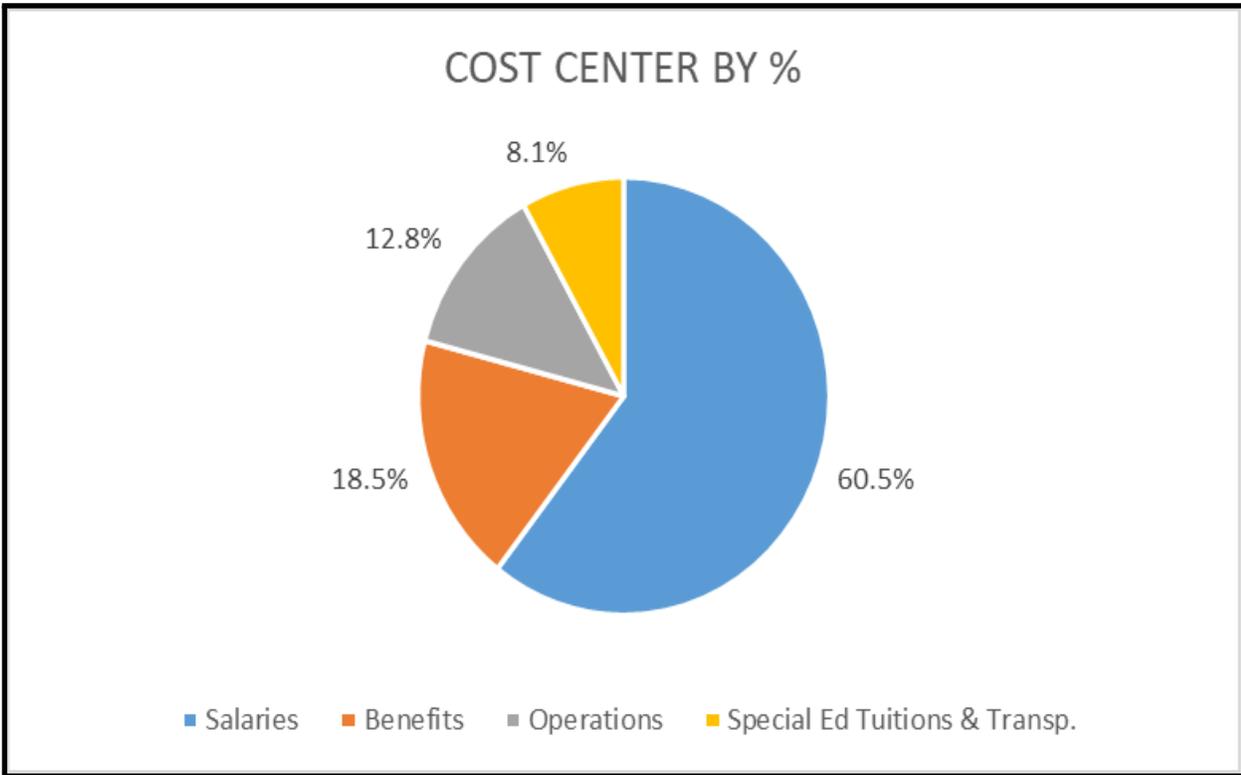
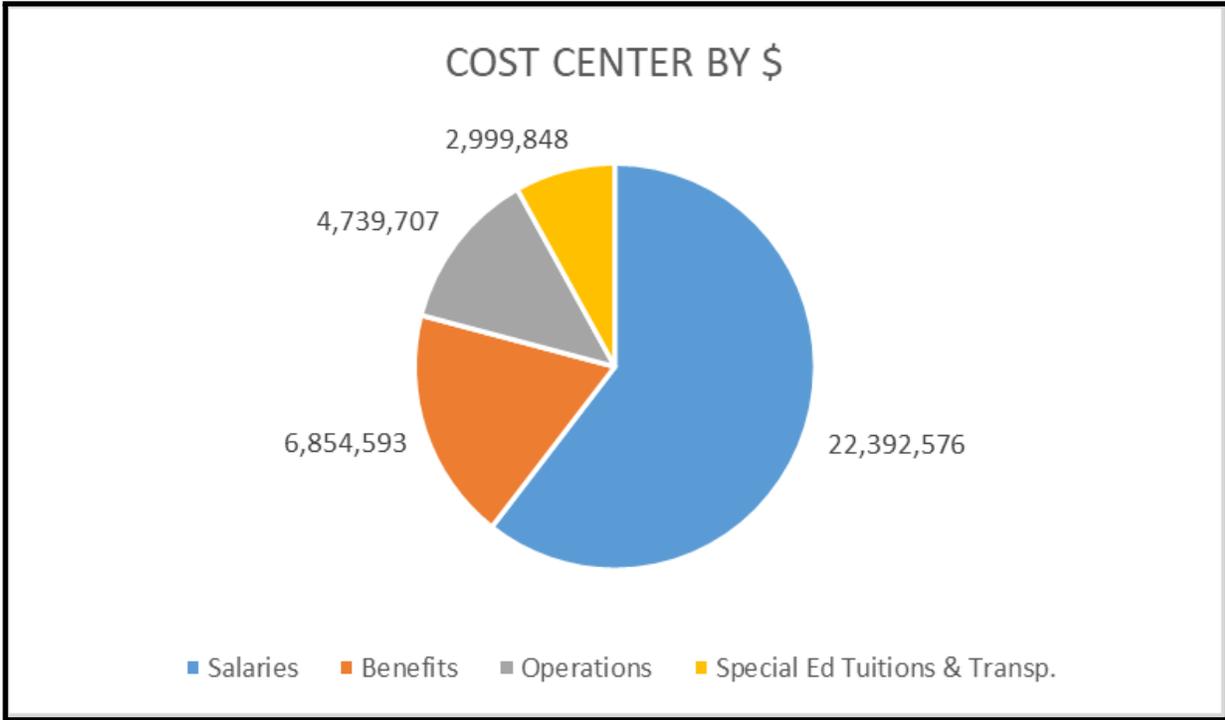
- The transportation revolving account offset will be \$48,000 which assumes that zero carryover funds are available.
- The transportation fee remains at \$150 with a family maximum of \$300.
- The facility rental account is currently a little more than \$9,000. We anticipate that this spring and the upcoming fall will result in greater community use and rental of our facilities.. In addition, the AESIC is reviewing our facilities rental forms and fees and will bring the recommendations to the policy subcommittee for further action. We anticipate an increase in the fees assessed to outside organizations and therefore, an increase in revenue.

Expenses

Budget Increase

This proposed budget includes a 4.99% increase over the approved FY23 budget or an increase of \$1,746,595. This budget aims to preserve as much of a level services budget as possible. However, it includes evidence of both right-sizing (a decrease of \$410,511) and reductions (\$932,745).

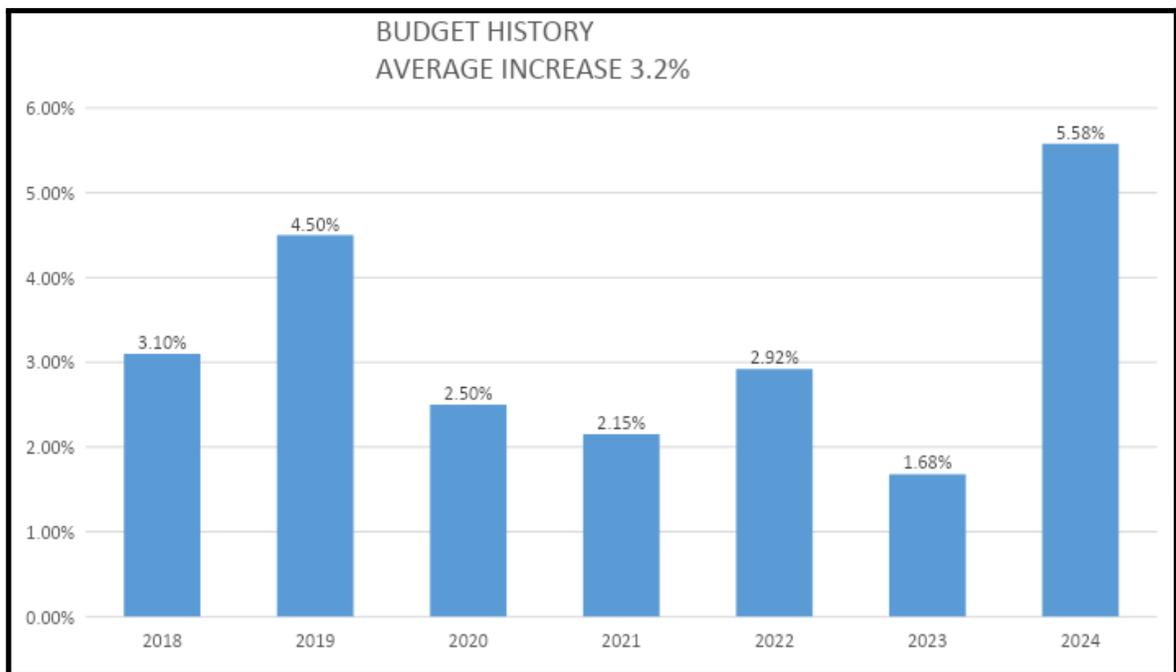
Totals by Cost Center



Budget Amount and Percent Increase History

Fiscal Year	Budget Amount	% Budget Increase
FY16	\$28,957,497	
FY17	\$29,669,627	2.45%
FY18	\$30,589,294	3.09%
FY19	\$31,975,711	4.53%
FY20	\$32,767,401	2.47%
FY21	\$33,475,557	2.16%
FY22	\$34,454,844	2.92%
FY23 (School Committee Approved)	\$35,509,717	3.06%
FY23 (With Reductions)	\$35,032,129	1.68%
FY24 (With Right-sizing and Reductions)	\$36,778,724	4.99%
FY24 School Committee Approved (with right-sizing and modified reductions)	\$36,986,724	5.58%

Average Budget Increases FY17-FY24



Major Budget Drivers

Contractuation Salary Obligations

Funds are included to meet all required contractual salary obligations for the district's professional and support staff. Salary and benefits represent 78.9% of the total FY24 recommended budget. This includes the cost for steps, column moves, and longevity increases for all eligible staff. The paraprofessionals, teachers, and MPFT contracts have been settled through August 2023. We began negotiating the successor agreement in October of 2022 and will continue throughout the spring with the hopes of being able to settle prior to the start of the 23-24 School Year. The secretaries do not have a contract; instead, they have an agreement which will be discussed following the settlement of the teacher contract. Our two non-Chartwell cafeteria employees have a contract that will be handled in the same way as the secretaries.

Special Education Costs

Funds needed to support anticipated out-of-district tuition and transportation costs are expected to increase in FY24 due to students who have moved into the district with existing placements, and the increasing costs to place them. The FY24 budget includes out-of-district placement and transportation costs for 30 students. This proposal includes all known tuitioned out students. The district continues to evaluate its special education programs and has created programs designed to better meet the needs of our current students. By doing so, we will likely decrease the number of students whose needs cannot be met within the district. In FY '22, we created both the Post Grad (Transition) Program and the ASD (Autism Spectrum Disorder Program) at the high school level. For the second year, we will offer an intensive Pre-K Program.

The table below indicates the number and percentage of our students who have been in out-of-district placements over the past several years.

Academic Year	Oct 1 In District Enrollment	# students on IEPS	% of students on IEPS	% of students state-wide on IEPS	# students OOD
2008-2009	2443	421	17.2%	17.1%	34
2009-2010	2424	389	15.8%	17.0%	36
2010-2011	2385	423	17.5%	17.0%	36
2011-2012	2315	457	19.5%	17.0%	37
2012-2013	2337	450	19.0%	17.0%	36
2013-2014	2348	459	19.3%	17.0%	30
2014-2015	2280	456	19.7%	17.1%	32
2015-2016	2267	477	20.8%	17.2%	28
2016-2017	2150	460	21.1%	17.4%	31
2017-2018	2147	435	19.9%	17.7%	34
2018-2019	2058	440	21.0%	18.1%	34
2019-2020	2012	468	22.8%	18.4%	40
2020-2021	1852	419	22.2%	18.7%	31
2021-2022	1797	423	23.1%	18.9%	34
2022-2023	1779	428	23.7%	19.4%	30

Positions Funded through Grants and/or Revolving Accounts

Position	Funding Source
Math Interventionist	ESSER III
Literacy Coach	ESSER III
Adjustment Counselor (AMS)	ESSER III
Adjustment Counselor (AHS)	ESSER III
District Tiered Reading Support and Dyslexia Specialist	ESSER III and Special Education Grant
Total ESSER	\$308,032
Math Interventionist	School Choice
BCBA	School Choice
MPFT (Floater)	School Choice

Total New School Choice	\$212,042
8 AHS Teachers	School Choice
Total Historical School Choice	\$600,104
4 AHS Teachers	South Hampton
Total South Hampton	\$301,075
Total All	\$1,421,253

The impact of remote learning, and the pandemic as a whole, continue to have a significant impact on both the mental health and the academic success of our students. To that end, beginning in SY 21-22, we created several new positions to address those needs within the school day. The math interventionist and adjustment counselors have worked directly with students to provide support, strategies, and instruction to help them individually navigate the challenges that they are facing. Similarly, the Reading Coach has worked diligently with elementary teachers to facilitate and guide the teachers in the implementation of Wit and Wisdom. The positive impact of these positions can clearly be seen in our data. At this time, all of these positions remain funded through ESSER or School Choice. As time progresses, it confirms that the residual effects from the pandemic will be felt for many years to come. The remaining “new” positions will continue to be paid through ESSER III with the need to move them to the local budget in FY25.

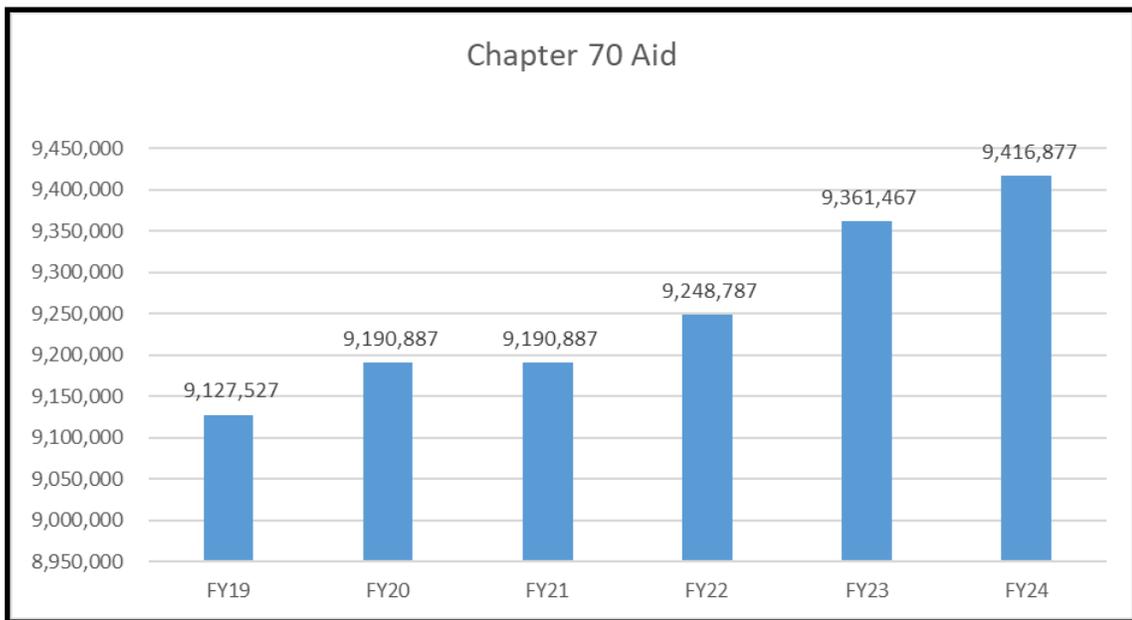
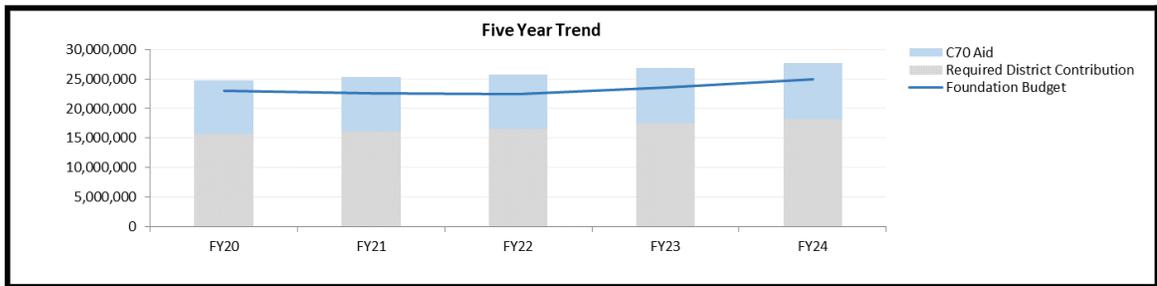
New Positions FY24

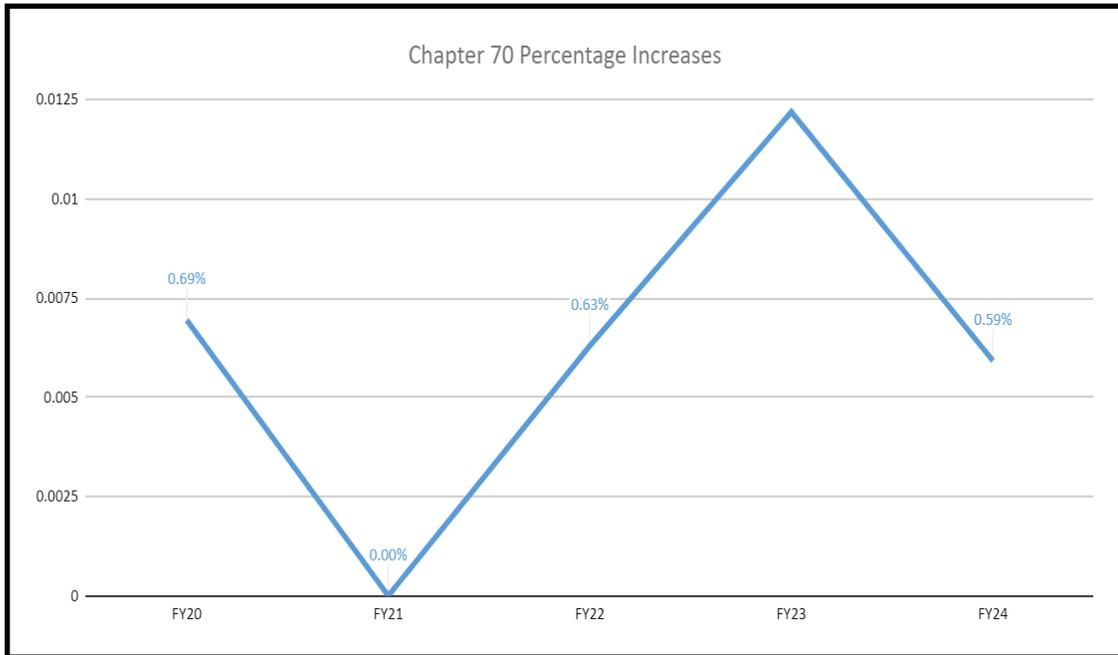
This budget does not include any new positions. However, it does include modification to two existing positions. First, .5 FTE of an AHS English teacher will be reallocated to addressing the academic needs of our at-risk students with the goal of improving our drop out rate as well as our 5 year cohort graduation rates. Second, modifications will be made to the current role of Out of District Coordinator to increase the responsibilities to include oversight of our in-house programming as well as some evaluative responsibilities. This will become an administrative position.

Revenue and Fees

The greatest portion of the district revenue is from the city’s contribution. The city has continued to provide funding well above the required district contribution. In FY 23, the city’s contribution was 67% of the total budget. In the FY 24 Proposed Budget, the city’s contribution will sit at 66%, while Chapter 70 will provide 23%, and revolving accounts and grants will account for 11% of the budget.

Chapter 70 Contributions - Five Year Trend (DESE Website)

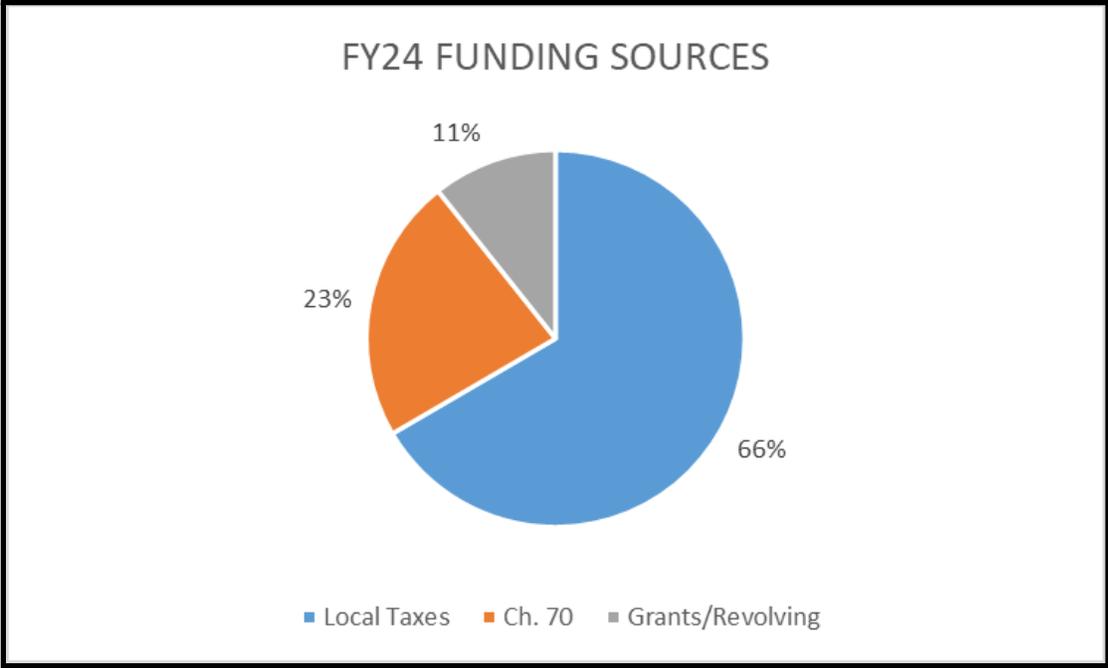




FY 2023 Budget Summary Comparison

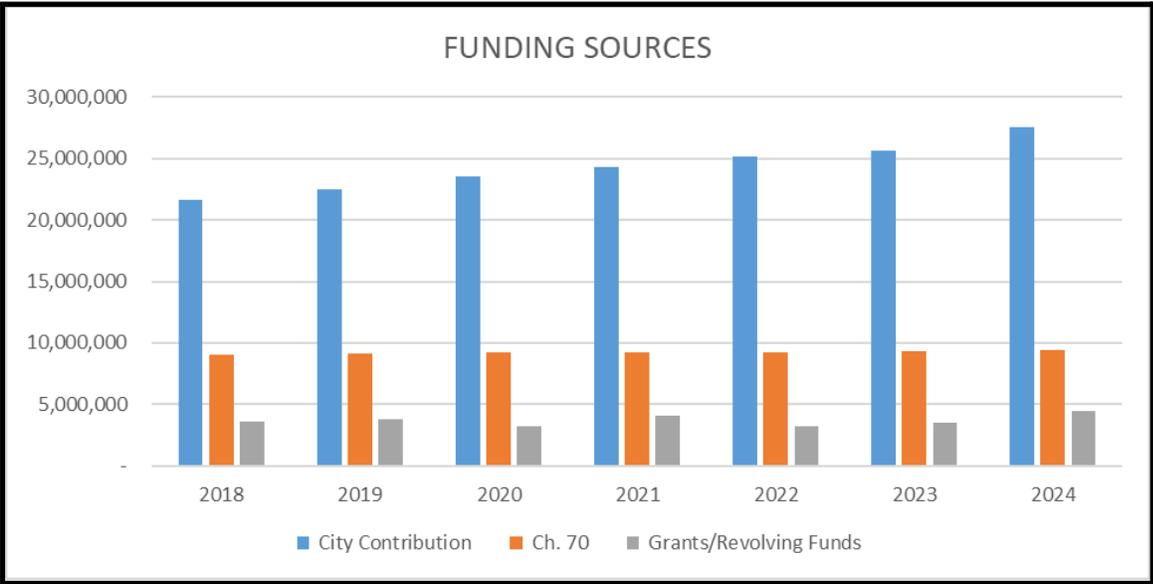
	FY23	FY24	Difference	% increase
General Fund	\$35,032,129	\$36,986,724	\$1,954,595	5.58%
Grants/Revolving	\$3,567,334	\$4,421,481	\$854,147	23.94%
Total School Funds	\$38,599,463	\$41,408,205	\$2,808,742	7.28%

FY 24 Funding Sources



Several outside funding sources are used to offset the cost of the operating budget. These include federal and state grants, revolving accounts, and fees. Grant funds are used to offset the salary of professional or support staff, either partially or wholly, and also to offset program expenses. Revolving accounts are used to offset costs, either personnel services and/or expenses directly associated with the program, while fees are assessed for a specific purpose.

History of Funding Sources



Federal and State Grants

If no information is available regarding changes to federal or state funding while building the budget, it is assumed that the current year funding will be carried forward into the following year. Many federal and state grants have specific criteria regarding how the funds are able to be spent.

Title I - Fund Code 305

This is also a federal entitlement grant, which has been used to fund consultant and tutoring services to students requiring additional support in our Title I schools, Amesbury Elementary and Cashman Elementary Schools. The FY '23 budget assumes the grant will fund these same services.

Title IIA - Fund Code 140

In FY '23, the funds were used to offset the Math Coach position at Amesbury Middle School . The FY '24 budget assumes similar use of the funds as well as the anticipated amount of funding.

Title IV - Fund Code 309

In FY '23, these funds were used to help create safe and supportive schools.

Federal Special Education IDEA Entitlement - Fund Code 240

This federal entitlement grant is used to fund special education paraprofessional support staff, student support services and transportation services to provide transportation for students in our special education program. In FY '23, this grant offset the cost of almost 19 paraprofessional positions. The FY'24 budget assumes this grant will fund the same positions.

Early Childhood - Special Education Allocation - Fund Code 262

This grant is a federal entitlement grant that funds .7 FTE of a special education early childhood paraprofessional through a \$20,064 salary budget offset. The FY '24 budget assumes the grant will fund the same position.

American Rescue Plan - Homeless Children and Youth II - Fund Code 302

The goal of this grant is to provide funding for programs that ensure students who are homeless enroll in and attend school and have racially equitable and culturally responsive opportunities to succeed in school.

American Rescue Plan - Fund Code 252

The goal of this grant is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services to meet their individual needs.

American Rescue Plan - Fund Code 264

This federal special education funding is to ensure that eligible 3,4,and 5 year old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment (LRE).

COVID-19 Emergency Relief Grants

The District received several additional grants in FY '21 and FY '22 to assist with new costs related to the COVID-19 pandemic. The Reopening Grant, ESSER I, and Technology Essentials Grants all had to be spent by June 20, 2021. In FY '22, they added ESSER II, and two IDEA and Early Childhood allotments as part of the American Rescue Plan to specifically address learning loss. Amesbury received ESSER III funds in the amount of \$1,927,437. This funding will be utilized for FY '23 and FY '24 positions that were added under ESSER II including the adjustment counselors at AMS and AHS, the elementary Math Interventionist, and Reading Coach. At this time, the ESSER III grant must be fully expended by September of 2024.

Entitlement Grants: FY 2022

Grant	Type	FY18	FY19	FY20	FY21	FY22	FY23
140 Title IIA	Federal	\$61,156	\$57,216	\$53,138	\$51,632	\$45,488	\$52,665
240 IDEA Entitlement	Federal	\$612,443	\$610,157	\$601,954	\$616,414	\$612,057	\$614,053
305 Title I	Federal	\$260,305	\$252,661	\$264,458	\$260,938	\$257,793	\$333,579
309 Title IV	Federal	\$5,782	\$18,713	\$17,021	\$19,261	\$17,751	\$18,449
262 Early Childhood	Federal		\$19,595	\$19,928	\$20,049	\$20,064	\$20,791
302 American Rescue Plan Homeless Children and Youth	Federal					\$9,081	
Special Education Circuit Breaker	State		\$991,834	\$1,330,231	\$1,545,733	\$1,435,576	TBD
CRVF	Federal				\$443,700		
RLT Essentials	Federal				\$33,674		
CARES Act - from City	Federal				\$319,798 and \$517,980		
Coronavirus Prevention	State				\$89,050		
113 ESSER I	Federal				\$217,534		
115 ESSER II	Federal				\$835,787		
119 ESSER III	Federal					\$1,927,437	Continued
252 American Rescue	Federal					\$107,380	
264 American Rescue	Federal					\$9,551	
Comprehensive Health	State						\$40,000
Early Literacy	State						\$82,900
Total		\$939,686	\$1,950,176	\$2,286,730	\$4,971,550	\$4,442,178	\$1,162,437

The FY24 Budget assumes the same funding level as FY23 with the exception of the COVID19 grants and possibly the Early Literacy Grant.

Revolving Accounts

Facility Rental

Throughout the course of the school year, space within the school buildings are rented to outside groups and organizations. Gym space at CES, AMS, and AHS is the most frequently used space. Typically, the gyms are rented by Amesbury youth sports and pay only a minimum cost which includes the cost of a custodian (if one is not already scheduled) and utilities. The auditorium (AHS) and the Performance Center (AMS) are often utilized by dance and theater companies. This past year, rentals of our space to outside groups have started to increase. The Policy Subcommittee of the School Committee is reviewing our facilities use form and a new facilities management system which should make facility use/rental more accessible. We anticipate that the new Sgt. Jordan Shay Memorial Lower Elementary School (Shay) will be highly requested once it opens in September.

Food Services

Chartwells is our current food service provider. The goal of the Food Service Program is to provide students with nutritious meals each day in school. For the past three years, universal free meals have been provided to all students. We hope that this continues into the next school year.

Transportation

Bus privileges are provided free of charge to the following populations in accordance with state laws: students in grades K-6 who live more than 2 miles from school and students whose Individual Education Plans (IEP) includes free busing. Students who do not meet these criteria may choose to purchase a bus pass from the district for an individual with a family cap of \$300.

Athletics/Activities

In order to participate in athletics, students must pay \$285 per sport. Participation in student activities requires a \$50 fee; however, that fee allows one student to participate in as many activities (excluding athletics) as they choose. There is a family max (combines students in all Amesbury Public Schools) of \$900 per year. The revenue obtained through athletic user fees and student activity fees is used to offset the cost of running both athletics and activities.

Account	Description	Budgeted Receipts	Budgeted Expenses	Utilized for:
School Choice	Revenue received from state assessed to sending district	627,009	\$812,146	AHS Teacher Salaries
South Hampton Tuition	Tuition Revenue received from South Hampton for AHS Students	256,919	\$301,075	AHS Teacher Salaries
Athletics	User Fees/ Gate Receipts	130,239	130,239	Offset Athletic Costs
Transportation	User Fees	\$48,000	\$48,000	Offset Transportation Costs
Facility Use	Rental and utility costs charged to outside groups utilizing district buildings	35,000	35,000	Offset Overtime and Utility expenses
Food Service	Revenue from paid School Lunches and federal/state revenue	1,023,576	798,146	Cover cost of management company and all labor and costs

Budget Recommendation

The Administration and the District Leadership Team have worked diligently to arrive at a budget that maintains as much of our existing services, opportunities, and resources as is possible. This budget does not move several key positions off of ESSER funding; instead, it shifts some additional positions onto ESSER III which must be fully expended by September of 2024. These, and other ESSER funded positions, will need to be absorbed into the local budget for the FY25 budget. However, with the support of grant funding, this budget meets the needs of our students and maintains programs. The FY 2024 recommended budget incorporates some of the transition costs as we prepare to transition students from AES and CES to Shay Memorial, AES to CES, and from AMS to CES.

Budget Process and Goals

The annual budget is the financial framework for the educational programming needs of the Amesbury Public Schools. The budget is more than just a financial instrument and its construction requires significant collaboration between the cost center managers, Central

Office, the School Committee, the Mayor, and the City Council. The nature of this collaboration makes budget building a time consuming, but valuable process.

Again this year, the School Committee requested that we build a zero-based budget which means that we start with nothing and add back the existing pieces that we need, add in the new elements that we need, and remove the components that no longer fit the needs of our schools and/or district. Each principal and director took this expectation seriously and rebuilt their budget to support their School Improvement Plans, the District and School Committee goals, and the District Strategy.

As part of this process, the Director of Finance and Operations and I met with principals at least twice. The Director of Teaching, Learning, and Equity and the Director of Student Services participated in our second meeting. During this time, we looked to identify and remove redundancies, streamline which cost center was responsible for the budget item, and keep a larger vision in mind as we developed the budget.

For many years, the majority of the District's budget has been supported by local taxes and we are highly cognizant of what that means to the members of our community. However, our first priority is to develop a budget that provides each and all of our students with the best educational experience possible.

From the previous information provided, it is evident that the Amesbury Public Schools uses grant and revolving fund monies to offset the costs of our budget. Over the past few years, we have seen a decrease in the number of South Hampton students attending Amesbury High School. This impacts the money that we have to offset teacher salaries. The School Committee, the Superintendent, and the high school principal continue to work with key members of the South Hampton school community and to make informed predictions for attendance in the future. We anticipate that the number of South Hampton students will increase by 3 students for the 2023-2024 school year. Similarly, monies received from School Choice have remained fairly consistent and we anticipate that will continue. School Choice funds are also used to offset the cost of teacher salaries.

The operating budget consists of two components: personnel services and expenses. Personnel services (salaries and benefits) account for approximately 80% of the FY24 Recommended Budget. As mentioned above, meetings were held with cost center managers who used current data and experiences to create their budget recommendations. From there, the Superintendent, Director of Finance and Operations, and the District Leadership Team determined the appropriate allocation of resources across the schools. After having several budget workshops (Finance Committee of the Whole), the Superintendent presents the budget recommendation to the School Committee in early March. After a public hearing on March 27th, the School Committee deliberates and agrees upon a budget that it will vote to adopt on April 3th and present to the Mayor and City Council for final approval in June.

Budget Timeline

Budget preparation information sent to all administrators	November 2022
Budget Requests submitted to the Director of Finance and Operations	January 6, 2023
Budget Development and Deliberation by Administration	January 9 - February 3, 2023

Finance Subcommittee Reviews Budget	February 27 - March 20, 2023
Recommended Budget Presentation	March 13, 2023
Public Hearing	March 27, 2023
School Committee Vote on Budget	April 3, 2023

**According to the City Charter, the adopted School Committee Budget must be submitted to the Mayor 30 days prior to the submission of the proposed operating budget to the Municipal Council. "The Mayor shall notify the School Committee of the date by which the operating budget of the School Committee shall be submitted to the Mayor."*

Building the Budget

The personnel services component of the budget includes salaries for all staff. Full time equivalency (FTE) is tracked for all regular employees but not for on-call or temporary employees such as substitute teachers or athletic coaches.

Professional staffing needs are determined based on enrollment projections and professional staffing guidelines including IEP service delivery. Using the current year staff as a base, the personnel service budget request is generated as follows:

1. All employees not at the maximum step are advanced one step (referred to as Steps).
2. Collective bargaining increases are applied to the salary table. By contract, teachers and some professional support staff advance to a higher educational level during the following school year after providing satisfactory evidence that they have met all degree requirements. This cost is calculated and included in the teacher salary budget request (referred to as Columns)
3. Longevity stipends are added and adjusted for those employees who qualify.
4. New/replacement teachers are budgeted at M/7 or \$71,000.
5. Salaries for staff known to be retiring or taking a leave of absence are deleted and replaced with the average salary noted above.

It is helpful to keep in mind that Amesbury's teachers' salary scale, like that of all public schools, is based on a step system where salary increases are based on years of service and educational attainment beyond the Bachelor's degree. At the time of publishing, the Collective Bargaining Process is still ongoing and therefore no new salary schedule is available to include in this document.

Principals and Directors build their expense budgets from the bottom up - a zero based budget. This means that it was built from scratch and that all items must be justified. Each budget leader provided a detailed rationale for each item in their budget.

Staffing and Enrollment

FY23 Scattergram

FY23 STAFF COUNTS (FTE) BY STEP/SCALE									
Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1									
2	2			1					
3	1			4					
4	1			4.8	1				
5	1			6					1
6	1			7					
7	1	1		6		1			
8	6.8	2		6	1				
9				6					4
10				2	1				1
11				28.9	18	10	3	5	29
17				3	8	5	12	5	24
	13.8	3	0	74.7	29	16	15	10	59

October 1, 2022 Enrollment

Amesbury Elementary School

Pre-K	K	1	2	3	4	Total
30	55	65	60	66	52	328

Cashman Elementary School

Pre-K	K	1	2	3	4	Total
24	65	77	82	62	59	369

Amesbury Middle School

5	6	7	8	Total
131	135	151	167	584

Amesbury High School

9	10	11	12	PG	Total
124	103	113	108	5	453

Amesbury Innovation High School

9	10	11	12	Total

10	16	10	9	45
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District Enrollment

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	P G	Total
54	120	142	142	128	111	131	135	151	167	134	119	123	117	5	1779

It is important to note that there have been significant enrollment changes at the elementary levels since October 1, 2022. Amesbury Elementary Schools increased by 15 students and Cashman Elementary Schools increased by 22 students. The current District enrollment is 1,808 students, an overall increase of 29 students.

Enrollment Report

Again this year, Amesbury Public Schools contracted with NESDEC to conduct an enrollment study of our past, present and future enrollments. Below are a series of tables from our 2022-2023 NESDEC Report to help illustrate the reasons for these predictions.

Historical Enrollment - Birth Year and Kindergarten Enrollment

Birth Year	Number of Births	K School Year	# of K enrollments	Percent Enrolled
2006	228	2011-2012	175	77%
2007	200	2012-2013	169	84.5%
2008	187	2013-2014	174	93%
2009	210	2014-2015	170	81%
2010	205	2015-2016	166	81%
2011	158	2016-2017	127	80%
2012	156	2017-2018	145	93%
2013	160	2018-2019	116	72.5%
2014	197	2019-2020	134	68%
2015	151	2020-2021	136	90%
2016	168	2021-2022	136	81%
2017	159	2022-2023	135	84.9%
Average	180.8		148.6	82.2%

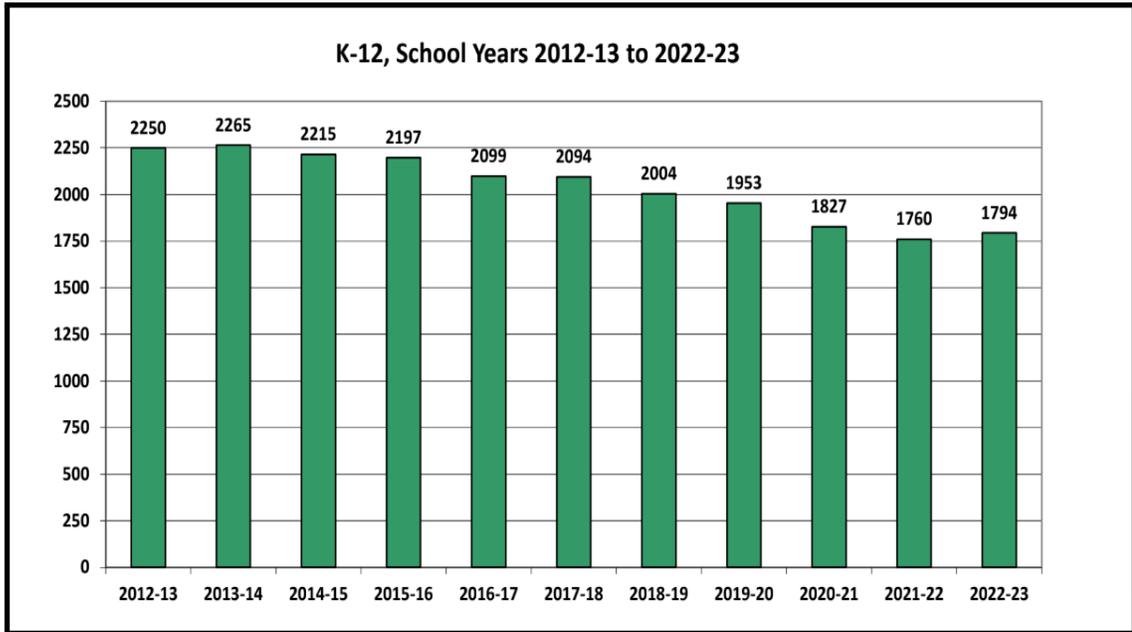
From 2006 to 2017, the number of births in Amesbury decreased by 69 from 228 to 159. In 2021, the number of births increased tremendously from 165 in 2020 to 212 in 2021 which represents an increase of 47 births. Since the 2011-2012 school year, we have enrolled an average of 82.2% of children born in Amesbury. With the opening of the Sergeant Jordan Shay Memorial Lower Elementary School, we anticipate an increase in the number of Kindergarten enrollments.

Projected Enrollment - Birth Year and Kindergarten Enrollment

Birth Year	Number of Births	K School Year	# K enrollments (projected)
2016	168	2021 - 2022	136 (81%)
2017	159	2022 - 2023	135 (84.9%)
2018	155	2023 - 2024	132 (85.2%)
2019	153	2024 - 2025	130 (85.5%)
2020	153	2025 - 2026	140 (91.5%)
2021	212	2026 - 2027	180 (84.9%)
2022	169 (estimated)	2027 - 2028	143 (84.6%)
2023	171 (estimated)	2028 - 2029	145 (84.8%)
2024	174 (estimated)	2029 - 2030	148 (85.1%)
2025	178 (estimated)	2030 - 2031	151 (84.8%)
2026	181 (estimated)	2031 - 2032	153 (84.5%)
2027	174 (estimated)	2032 - 2033	148 (85.1%)

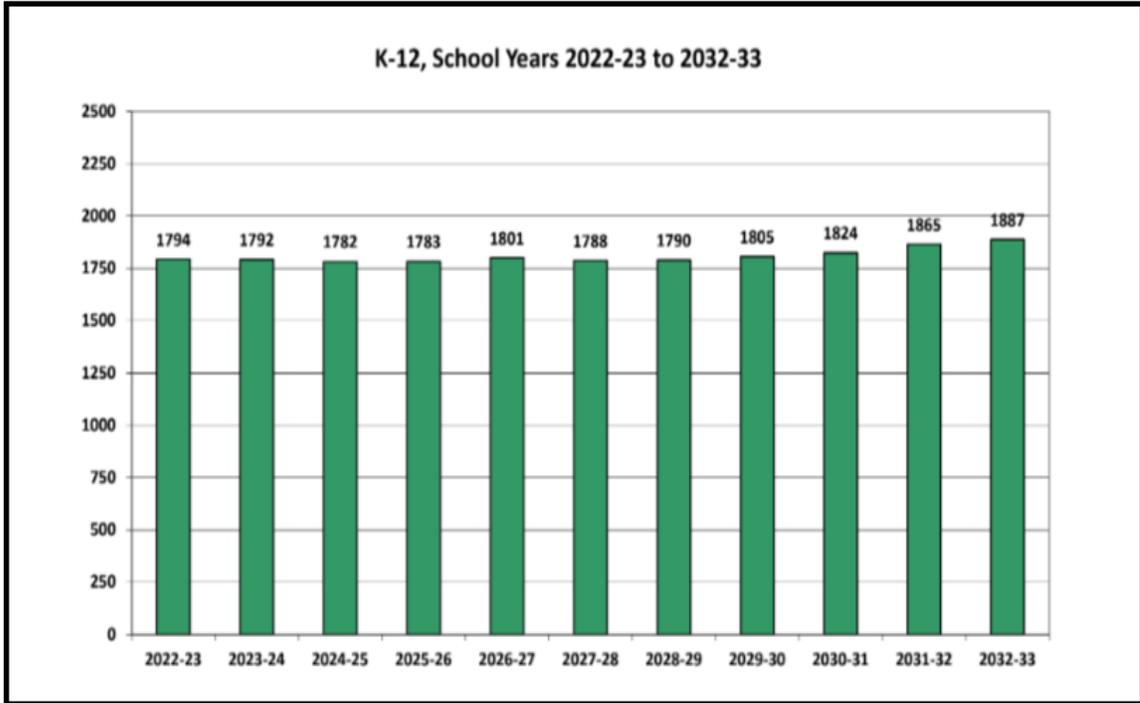
This year's report projects a significant increase in the number of births in Amesbury. If that prediction holds true and we enroll 84-85% of those students in Kindergarten, our Kindergarten classes should range between 130 and 150 with a notable exception of the 2026 - 2027 school year, which would include 180 Kindergarten students. We will continue to watch the actual birth rates and the enrollment percentage to determine the number of Kindergarten classrooms that we offer.

Enrollment for the Past Ten Years (2012-2023)



It is clear that over the last ten years, the enrollment in Amesbury Public Schools has decreased by 456 students. During that same time period, the number of births (Birth year 2007 to 2017) decreased by 41. NESDEC predicts that our K-12 enrollment will increase by 93 students in the next ten years (see below).

Projected Enrollment for the Next Ten Years (2021-2031)



With the new Sargeant Jordan Shay Memorial Lower Elementary School coming on line this September, the grade configurations of several of our schools will shift. Shay Memorial will house all Amesbury students in grades Pre-K to 2, Cashman Elementary School will house students in grades 3-5, Amesbury Middle School will include students in grades 6-8, while Amesbury High School and Amesbury Innovation High School will continue to host students in grades 9-12 plus Post Grad students at AHS. The chart below projects those enrollments for several years after Shay Memorial opens.

Projected Enrollment by Grade Span (New Grade Configurations)

Year	PreK-2	3-5	6-8	9-12
2022-2023	514	382	457	519
2023-2024	507	391	422	550
2024-2025	492	428	385	555
2025-2026	497	438	379	547
2026-2027	545	431	388	515
2027-2028	560	415	425	467
2028-2029	566	420	434	449
2029-2030	532	470	427	455
2030-2031	540	484	411	468
2021-2032	548	489	416	491
2032-2033	549	455	466	496

Enrollment - Whittier Regional Vocational Technical School

The significant increase in Amesbury Middle School students who opt to attend Whittier Regional Vocational Technical School has impacted the overall enrollment at Amesbury High School. Over the past three years, between 25 and 28 students have opted to attend Whittier.

School Year	Grade 8 Class Size	Grade 9 Class Size	Net loss of students moving from grade 8-9	# of students not attending AHS who are attending Whittier	% of students NOT attending AHS but ARE attending Whittier
2022-2023	157	111 +12 (AIHS)	34	22	64.7%
2021-2022	147	113	36	25	69.4%
2020-2021	169	136	33	28	85%
2019-2020	165	126	39	25	64%

Budget Breakdown by Cost Center

The following pages will include a specific budget breakdown by cost center and school.

TOTALS BY COST CENTER

Cost Center	Location Code	FY21 ACTUAL	FY22 REVISED	FY23 BUDGET	FY24 DRAFT BUDGET	% Inc. over FY23 BUDGET
District Administration	310	960,503	941,508	1,113,111	1,720,871	54.60%
Transportation	311	566,145	579,780	622,550	649,860	4.39%
AES/Sgt. Jordan Shay Lower	312	3,660,819	3,781,469	4,038,841	4,458,547	10.39%
Cashman Upper Elementary	313	3,814,611	3,933,032	3,952,926	4,119,903	4.22%
Middle School	314	5,983,533	6,535,296	6,627,939	5,673,148	-14.41%
High School	315	5,015,487	5,106,261	5,386,611	5,465,552	1.47%
Innovation High School	321	728,827	809,765	870,646	872,059	0.16%
District Technology	316	314,456	187,742	183,645	188,902	2.86%
Maintenance	317	1,830,651	1,912,036	2,032,392	2,575,389	26.72%
Curriculum & Prof. Dev.	318	258,319	397,912	369,097	363,803	-1.43%
Special Education	319	4,789,178	4,086,335	3,463,049	4,171,097	20.45%
Employee Benefits	320	5,553,005	6,183,208	6,371,322	6,727,593	5.59%
Grand Total		33,475,534	34,454,344	35,032,129	36,986,724	5.58%

FY2024
BUDGET
DRAFT

4/5/2023

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
ADMINISTRATION							
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	5,000	5,000	8,000	8,000	0.0%	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	2,218	2,218	2,218	2,218	0.0%	MASC Policy Renewal (online) & NESDEC
100 310 1110 6342	SC ADVERTISING	1,500	1,500	1,500	1,500	0.0%	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	500	500	500	500	0.0%	MASC conference for school committee members
100 310 1110 6730	SC DUES	6,000	6,055	6,382	6,382	0.0%	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	1,000	1,000	1,000	1,000	0.0%	Yearbook ads, retirement gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	209,811	180,404	185,782	185,782	0.0%	Superintendent(1.0) includes 5 day vacation buyback
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SAL	56,244	56,244	62,509	62,509	0.0%	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	20,886	11,600	11,600	11,600	0.0%	Supt. Induction, School Spring, Smore acct
100 310 1210 6341	SUPT. POSTAGE	2,000	2,000	2,000	2,000	0.0%	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	5,000	5,000	5,000	5,000	0.0%	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,500	2,500	2,500	2,500	0.0%	Per contract
100 310 1210 6730	SUPT. DUES	8,679	3,750	3,750	3,750	0.0%	MASS Dues, Amesbury Rotary, NS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	132,119	134,660	139,990	139,990	0.0%	Director of Finance & Operations (1.0) includes 5 day vac buyback
100 310 1410 6150	BUSINESS OFFICE STAFF	118,062	118,062	131,918	126,230	-4.3%	IncludesAccts Receivable & Payroll Coordinator (2.0)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	145,539	145,539	170,069	170,069	0.0%	District share of liability/auto insurance
100 310 1410 6300	CONTRACTED SERVICES	10,250	0	2,000	2,000	0.0%	Droplet fee
100 310 1410 6710	TRAVEL	400	2,025	2,025	2,025	0.0%	MASBO Conferences & travel reimbursement per contract
100 310 1410 6730	DUES	1,750	475	2,195	2,195	0.0%	MAPT, MASPA
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	64,044	0	592,488		Budget for all union & non-union increases
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	110,000	0	129,208		Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	29,835	29,835	29,835	31,625	6.0%	Shared HR with city
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMEN	29,580	30,000	30,000	27,000	-10.0%	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	20,000	30,000	30,000	30,000	0.0%	SC attorney (negotations w/all unions)
100 310 3100 6300	PARENT LIAISON SERVICES		1,000	1,000	1,000	0.0%	Translation services
100 310 3200 6165	LEAD NURSE	10,000	10,000	10,000	10,000	0.0%	Lead Nurse stipend
100 310 3200 6500	NURSING SUPPLIES	4,000	4,000	4,000	4,000	0.0%	Supplies to support head nurse
100 310 4230 6250	EQUIPMENT MAINTENANCE	10,850	6,300	6,300	6,300	0.0%	Copier lease/maint contract
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	32,891	71,400	71,960	100,000	39.0%	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	50,894	54,000	54,000	54,000	0.0%	Crossing guard salary based on corners
100 310 9300 6320	Non-Special Ed Tuition	24,000	24,000	0	0		Recovery High School Tuition
ADMINISTRATION TOTAL		941,508	1,113,111	978,033	1,720,871	76.0%	
TRANSPORTATION							
100 311 3300 6330	TRANSPORTATION SERVICES	611,780	642,550	594,550	669,860	12.7%	Salter contract includes increase & 1 additional bus at Shay reduce 1 at AHS
100 311 3300 6330	TRANSPORTATION USER FEE OFFSET	(60,000)	(48,000)		(48,000)		User fees \$150/rider, \$300 family cap
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	28,000	28,000	28,000	28,000	0.0%	Homeless transportation
TRANSPORTATION TOTAL		579,780	622,550	622,550	649,860	4.4%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL							
100 312 2210 6107	PRINCIPAL SALARY	125,500	125,500	128,189	128,129	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 312 2210 6150	SECRETARY SALARY	45,323	48,053	48,300	50,820	5.2%	Secretary (1.0) includes stipend for sub caller
100 312 2210 6151	CLERICAL SUPPORT SALARY	34,802	35,591	35,591	35,685	0.3%	Clerical Support (.7)
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	0	2,500	0	2,500		Office Supplies
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,900	1,900	1,900	0.0%	Conferences & travel reimbursement per contract
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	600	600	600	600	0.0%	Principal dues & memberships per contract
100 312 2305 6110	REGULAR EDUCATION TEACHER SALARY	1,807,817	1,761,170	1,660,320	2,407,248	45.0%	Regular education teachers (29.0)includes Full-time Math Interventionist & Title 1 Reading Specialist, Music, PE & Art increased to (1.0)/each
100 312 2305 6110	OFFSET BY TITLE ONE GRANT	(85,390)	(80,917)		(83,398)		Title One Reading Specialist Salary offset
100 312 2305 6110	OFFSET BY ESSER III	(32,678)	(32,678)		0		Math Interventionist (.5) ESSER Salary offset
100 312 2305 6110	OFFSET BY CHOICE				(91,772)		Math Interventionist
100 312 2305 6110	OFFSET BY PRE-K REVOLVING				(50,000)		Portion of Pre-K Salary offset
100 312 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	550,616	665,096	679,148	783,556	15.4%	Special Education teachers (9.0). Special Ed facilitator (1.0)
100 312 2310 6110	SPECIALIST TEACHER SALARY				70,652		ELL teacher (1.0)
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		home/hospital
100 312 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	235,925	272,649	309,734	184,963	-40.3%	Speech Therapist (1.4), BCBA (1.0), OT & PT moved to sped budget
100 312 2320 6131	SPED MED/THERAPEUTIC ASST SALARIE	30,752	28,400	61,843	0	-100.0%	Physical Therapy Asst (.7) moved to sped budget
100 312 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 312 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	1,800	0	0	0		Transfers from regular substitute acct
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	39,000	39,000	39,000	39,000	0.0%	Coverage for daily regular education absences
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	13,000	13,000	13,000	13,000	0.0%	Coverage for daily special education absences
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	102,526	104,428	84,326	263,375	212.3%	7 Kindergarten para's (6.3), 2 Title One Paras (1.8)
100 312 2330 6130	OFFSET BY TITLE ONE GRANT	(15,988)	(15,988)		(52,894)		Title One Para Salary offset
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	517,207	576,458	530,376	609,204	14.9%	19 Special Ed para's (17.4) includes 1 Medic
100 312 2330 6131	OFFSET BY 262 SPED GRANT	(19,082)	(19,082)		(19,000)		Special Ed 262 Para Salary offset
100 312 2330 6131	OFFSET BY 240 SPED GRANT				(342,191)		Special Ed 240 Para Salary offset
100 312 2330 631	OFFSET BY CIRCUIT BREAKER				(35,280)		Medic Circuit Breaker Salary offset
100 312 2330 6156	SPECIAL ED ASST SUBSTITUTES	10,000	10,000	10,000	10,000	0.0%	Coverage for special education para's absences
100 312 2340 6120	LIBRARY SALARY	29,517	30,180	30,180	30,256	0.3%	Library/Media Specialist (.9)
100 312 2340 6122	AUDIO VISUAL STIPENDS	900	0	0	0		
100 312 2357 6110	COACHES SALARY	47,695	48,638	17,127	49,911	191.4%	Reading Coach (.5) shared with CES offset by ESSER & Math Coach Stipend
100 312 2357 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(44,911)		Reading Coach (.5) ESSER Salary offset
100 312 2410 6510	TEXTBOOKS	5,000	5,604	5,604	14,404	157.0%	Wilson, Textbooks & Consumables for Math
100 312 2410 6511	SPECIAL ED. TEXTBOOKS	0	500	500	500	0.0%	Sunday
100 312 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	12,751		Foundation Supplies for instruction and intervention
100 312 2415 6520	LIBRARY SUPPLIES	0	0	1,151	1,151	0.0%	
100 312 2415 6485	LIBRARY SOFTWARE	0	1,321	1,321	1,321	0.0%	Follet Hosted (\$1071), Destiny (\$250)
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	0	603	603	603	0.0%	
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANC	13,262	16,127	16,127	20,000	24.0%	Copier lease & maint moved from 4230
100 312 2430 6430	TEACHER SUPPLIES	13,500	13,500	16,000	16,000	0.0%	Classroom supplies
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	238	238	0	-100.0%	iPad Lease
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	9,000	9,871	8,720	8,720	0.0%	Explore Learning-Relflex, Seesaw, Starfall, Clever Prototype-Storyboard, Lazel- Reading A-Z/Rax, Sunburst-Type to Learn,etc
100 312 2710 6125	GUIDANCE SALARY	90,775	159,633	171,438	171,851	0.2%	Guidance Counselor (1.0), Adj. Counselor/Social Worker (1.0)
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	0	1,759	1,759	1,759	0.0%	Amplify-Dibels, Heiniman, Pearson
100 312 2800 6128	PSYCHOLOGIST SALARY	46,012	47,025	47,025	47,136	0.2%	School Psychologist (.5)
100 312 3200 6135	NURSE SALARY	62,223	67,769	67,769	67,927	0.2%	Nurse (1.0)
100 312 3200 6500	NURSE SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Nursing supplies
100 312 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	4,700	0.0%	Per contract
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICE	1,500	1,500	1,500	1,500	0.0%	Buses, etc.
100 312 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	0	0	0	0		
100 312 4110 6145	CUSTODIAN SALARIES	115,238	114,871	114,871	114,871	0.0%	Multi Purpose Facility Tech (2.0)
100 312 4110 6147	CUSTODIAN OVERTIME	5,200	5,000	5,000	5,000	0.0%	Overtime for MPFT increased based on historical data
100 312 4110 6450	CUSTODIAN SUPPLIES	5,550	5,000	5,000	5,000	0.0%	Custodial supplies
100 312 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITURE	345	0	0	0		New account for building equipment/furniture
SGT. JORDAN SHAY LOWER ELEMENTA		3,781,469	4,038,841	4,120,960	4,458,547	8.2%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
CASHMAN ELEMENTARY SCHOOL							
100 313 2210 6107	PRINCIPAL SALARY	116,115	116,115	118,593	118,593	0.0%	Principal (1.0), Bldg. Coordinator stipend
100 313 2210 6150	SECRETARY SALARY	56,136	57,318	57,318	53,380	-6.9%	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	33,799	35,591	35,591	37,935	6.6%	Clerical Support, (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,750	1,750	1,750	1,750	0.0%	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	675	2,500	2,500	2,500	0.0%	Postage, report card envelopes, etc.
100 313 2210 6470	PRINCIPAL EQUIPMENT	4,250	4,250	4,250	1,500	-64.7%	Small equipment (walkie talkies, etc)
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	750	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	750	1,250	1,250	1,250	0.0%	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALAR	2,222,997	2,210,553	2,060,867	2,174,638	5.5%	Reg. Ed teachers (25.5), includes CAMP teacher, Math Interventionist, Title 1 Reading, Literacy Specialist (.5) reduced by right-sizing
100 313 2305 6110	OFFSET BY TITLE ONE GRANT	(89,525)	(91,549)		(91,772)		Title One Reading Specialist Salary offset
100 313 2305 6110	PRE-K TUITION OFFSET	(50,000)	(50,000)		0		Pre-K Teacher Salary offset/NA
100 313 2305 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(96,066)		Math Interventionist ESSER Salary offset
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	685,236	691,183	722,593	807,802	11.8%	Special Ed teachers (10.0) includes adj. counselor, Special Education facilitator (1.0)
100 313 2310 6110	SPECIALIST TEACHER SALARY	80,377	115,667	122,626	40,557	-66.9%	ELL teacher (.5)
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		Hourly pay for tutoring reg. education students in home/hospital
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SER	0	0	0	0		Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	171,436	142,295	108,480	162,595	49.9%	Speech Therapist (1.2), BCBA (1.0), OT & PT moved to sped budget
100 313 2305 6110	OFFSET BY CHOICE				(68,000)		BCBA CHOICE Salary offset
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARIE	69,041	69,041	80,943	0	-100.0%	COTA moved to sped budget
100 313 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	18,000	18,000	18,000	18,000	0.0%	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	18,000	18,000	18,000	18,000	0.0%	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	149,929	155,822	150,014	26,098	-82.6%	CAMP para (.8)
100 313 2330 6130	OFFSET BY TITLE ONE GRANT	(25,900)	(25,900)		0		Title One Para Salary offset/NA, para moved to Shay
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SAL	448,746	499,760	0	654,688		18 Special Education Para's (16.6FTE)
100 313 2330 6131	OFFSET BY IDEA SPED GRANT	(448,746)	(499,760)		(257,089)		IDEA Salary offset
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	0	3,000	3,000	3,000	0.0%	Coverage for special education para's absences
100 313 2340 6120	LIBRARY SALARY	67,138	70,481	70,481	72,480	2.8%	Library/Media Specialist (1.0)
100 313 2357 6110	COACHES SALARY	47,695	48,638	17,127	49,911	191.4%	Reading Coach (.5) shared with AES offset by ESSER & Math Coach Stipend
100 313 2357 6110	OFFSET BY ESSER III	(32,678)	(32,678)		(44,911)		Reading Coach (.5) ESSER Salary offset
100 313 2410 6510	TEXTBOOKS	0	6,694	6,694	7,040	5.2%	Wilson-Fundations, Hergarty, Ballard-Frames for fluency
100 313 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	15,303		Foundation Supplies for instruction and intervention
100 313 2415 6520	LIBRARY SUPPLIES	0	300	2,818	1,306	-53.7%	Demco
100 313 2415 6485	LIBRARY SOFTWARE	0	2,518	1,151	1,986	72.5%	Follett Hosted & Destiny, Wolrd Almanac, Guild
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	317		New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANC	16,562	16,562	16,562	18,000	8.7%	Copier lease & maint moved from 4230
100 313 2420 6255	OTHER EQUIPMENT MAINTENANCE	3,300	0	0	1,200		Repair and maintenance on other instructional equipment
100 313 2430 6430	TEACHER SUPPLIES	27,290	13,323	13,323	15,000	12.6%	Classroom supplies
100 313 2430 6431	SPECIAL ED. TEACHER SUPPLIES	0	0	0	0		
100 313 2440 6300	OTHER INSTRUCTIONAL CONTRACT SER	0	0	0	0		
100 313 2440 6301	SPECIAL ED. CONTRACT SERVICES	200	200	200	200	0.0%	
100 313 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0		Moved from district technology account
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	238	238	0	-100.0%	iPad Lease
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	9,000	15,806	17,667	13,932	-21.1%	Lazel (Raz) , IXL, Mystery Science, Starfall, Storyworks, Sunburst-Type to Learn, Explore Learning-Reflex
100 313 2710 6125	GUIDANCE SALARY	89,957	91,946	91,946	92,164	0.2%	Guidance Counselor (1.0)
100 313 2710 6420	GUIDANCE SUPPLIES	0	3,500	3,043	3,500	15.0%	SEL Materials
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	0	400	400	400	0.0%	Amplify-Dibels
100 313 2800 6128	PSYCHOLOGIST SALARY	46,012	47,025	47,025	47,136	0.2%	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	85,606	87,440	87,440	87,641	0.2%	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Nursing supplies
100 313 3400 6138	CAFETERIA SALARY	0	0	0	0		
100 313 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	4,700	0.0%	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICE	1,000	1,000	1,000	1,000	0.0%	
100 313 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIA	0	0	0	0		
100 313 4110 6145	CUSTODIANS SALARY	117,062	116,720	116,720	108,889	-6.7%	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	8,000	5,000	5,000	5,000	0.0%	Custodial overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	7,000	5,000	5,000	5,000	0.0%	Custodian supplies
100 313 4230 6255	OTHER EQUIPMENT MAINTENANCE	100	100	100	100	0.0%	
100 313 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITU	1,050	0	0	0		
CASHMAN ELEMENTARY TOTAL		3,933,032	3,952,926	4,017,660	4,119,903	2.5%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
MIDDLE SCHOOL							
100 314 2210 6107	PRINCIPALS SALARY	317,100	317,100	324,335	324,335	0.0%	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	155,185	160,467	161,831	127,856	-21.0%	Secretaries (2.0), reduced by 1 includes stipend for sub caller
100 314 2210 6151	CLERICAL SUPPORT SALARY	0	0	0	0		Clerical Support,
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,100	800	800	1,600	100.0%	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	2,600	800	800	1,600	100.0%	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	1,000	500	500	1,000	100.0%	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENCES	0	2,500	2,500	2,500	0.0%	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	0	2,500	2,500	2,500	0.0%	Dues & Memberships per contract
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARY	3,500,761	3,525,458	3,546,985	2,809,650	-20.8%	Regular education teachers (34.0) includes Reading (1.0) w/reduction of Reading Interventionist
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARY	1,092,285	1,145,673	1,143,314	972,692	-14.9%	Special Ed teachers (11.0), Special Education facilitator (1.0)
100 314 2310 6110	SPECIALIST TEACHER SALARY	38,449	39,319	39,319	39,415	0.2%	ELL Teacher (.5)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	300	300	300	0.0%	home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0		Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	72,487	109,365	180,105	149,524	-17.0%	Speech Therapist (1.0), BCBA (1.0)
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARY	0	0	0	0		
100 314 2324 6155	LONG-TERM SUBSTITUTES	60,000	0	0	0		Transfers from regular substitute acct
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	13,305	0	0	0		Transfers from regular substitute acct
100 314 2325 6155	SUBSTITUTE TEACHERS	25,000	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	20,000	10,000	10,000	10,000	0.0%	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	488,330	510,484	655,000	429,482	-34.4%	14 Special Educations para's reduced by right-sizing
100 314 2330 6133	SPED TUTORS	35,392	36,180	0	0		Included in line above
100 314 2330 6133	OFFSET BY IDEA SPED GRANT	(35,392)	(36,180)	0	0		IDEA Salary offset/NA
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	6,000	6,000	6,000	6,000	0.0%	Coverage of special education para absences
100 314 2340 6120	LIBRARY SALARY	85,811	87,752	87,752	87,965	0.2%	1 library media specialist (1.0)
100 314 2340 6122	AUDIO VISUAL STIPENDS	900	0	0	0		X-Curr stipend
100 314 2357 6110	COACHES SALARY	85,811	87,752	46,020	87,965	91.1%	Math Coach (1.0) portion of salary offset by Title II
100 314 2357 6110	OFFSET BY TITLE II GRANT	(41,732)	(41,732)	0	(41,732)		Title II salary offset
100 314 2410 6510	TEXTBOOKS	4,300	7,000	7,000	6,000	-14.3%	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	200	1,500	1,500	1,250	-16.7%	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	1,000	2,325	2,325	2,000	-14.0%	Subscriptions, licenses
100 314 2415 6485	LIBRARY SOFTWARE	0	0	1,151	1,151	0.0%	Follett
100 314 2415 6520	LIBRARY SUPPLIES	2,600	3,650	2,499	2,000	-20.0%	Books and supplies
100 314 2415 6525	AUDIO VISUAL SUPPLIES	500	0	0	0		Supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	17,020	17,020	17,020	19,000	11.6%	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	4,150	3,700	3,700	3,000	-18.9%	Repair and maintenance on other instructional equipment
100 314 2420 6240	INSTRUCTIONAL EQUIPMENT	0	6,000	6,000	0	-100.0%	Physical re-usable tools (non-tech)
100 314 2420 6241	SPED INSTRUCTIONAL EQUIPMENT	0	1,500	1,500	0	-100.0%	Special Ed Physical re-usable tools (non-tech)
100 314 2430 6430	TEACHER SUPPLIES	31,066	19,250	19,250	22,250	15.6%	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	4,835	3,500	3,500	4,550	30.0%	Sped classroom supplies
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	3,350	2,350	2,350	2,000	-14.9%	Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	13,000	13,000	13,000	11,750	-9.6%	Instructional software both regular & special education
100 314 2710 6125	GUIDANCE SALARIES	301,484	309,805	246,615	316,286	28.3%	Guidance Counselor (2.0), Adj. Counselor (2.0)
100 314 2710 6125	OFFSET BY ESSER III	(60,009)	(63,190)	0	(65,171)		Adjustment Counselor Salary offset
100 314 2710 6420	GUIDANCE SUPPLIES	600	600	600	2,000	233.3%	Guidance Supplies and related media
100 314 2720 6430	TESTING MATERIALS & SUPPLIES	0	0	0	0		Testing Materials & Supplies
100 314 2800 6128	PSYCHOLOGIST SALARY	37,209	38,962	40,212	41,220	2.5%	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	68,762	67,513	67,513	67,677	0.2%	Nurse Salary (1.0)
100 314 3200 6131	CNA SALARY	0	0	0	15,000		CNA Salary (.5)
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH GR	0	0	0	(15,000)		Grant Salary Offset
100 314 3200 6500	NURSE'S SUPPLIES	2,000	2,000	2,000	1,500	-25.0%	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	22,475	22,475	22,475	22,475	0.0%	Cafeteria Salary (.9)
100 314 3520 6142	EXTRACURRICULAR STIPENDS	22,170	22,170	22,170	22,170	0.0%	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SERV	0	4,000	4,000	3,000	-25.0%	
100 314 3520 6430	OTHER STUD. ACT. SUPPLIES & MATERIA	0	0	0	0		Ex. Curr. Supplies & Students Handbooks
100 314 3600 6138	SUPERVISION - CAFETERIA	2,500	14,400	14,400	14,400	0.0%	Student supervision
100 314 4110 6145	CUSTODIAN SALARIES	110,492	115,871	115,871	112,488	-2.9%	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	11,200	10,000	10,000	10,000	0.0%	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	10,000	10,000	10,000	10,000	0.0%	Custodial supplies
100 314 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0		Moved to 2420 above
MIDDLE SCHOOL TOTAL		6,535,296	6,627,939	6,872,212	5,673,148	-17.4%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
HIGH SCHOOL							
100 315 2210 6107	PRINCIPALS SALARY	326,478	326,478	342,500	342,500	0.0%	Principal (1.0), AP (1.0), AP/AD (1.0)
100 315 2210 6150	SECRETARIES SALARY	106,160	106,285	106,285	104,976	-1.2%	Secretaries (2.0), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	52,930	56,552	66,557	68,053	2.2%	Clerical Support, (1.7)
100 315 2210 6300	CONTRACTED SERVICES - NEASC	3,555	3,745	3,745	6,860	83.2%	High School Accreditation Fee
100 315 2210 6111	NEASC COORDINATORS STIPEND	0	0	0	2,000		New - NEASC Coordinator stipends
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	4,500	4,500	4,500	4,500	0.0%	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	3,000	3,000	3,000	3,000	0.0%	Other Supplies
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	2,500	1,250	1,250	1,250	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENCES	3,000	2,500	2,500	2,500	0.0%	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,500	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	1,200	2,500	2,500	2,500	0.0%	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARY	3,154,342	3,267,419	2,392,355	3,144,138	31.4%	Regular education teachers (37.2) reduced by 1 for right-sizing & 1 reduction includes \$3,600 stipends for dept. heads, 8 salaries offset by Choice, 4 salaries offset by South Hampton Tuition
100 315 2305 6110	SCHOOL CHOICE OFFSET	(522,007)	(582,565)		(600,104)		8 Salaries offset by Choice Revolving
100 315 2305 6110	SOUTH HAMPTON TUITION OFFSET	(280,265)	(292,499)		(301,075)		4 Salaries offset by So. Hampton Tuition Revolving
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARY	652,038	617,219	676,315	685,243	1.3%	Special Ed teachers (7.0), Special Education facilitator (1.0)
100 315 2310 6110	SPECIALIST TEACHER SALARY	38,499	39,319	39,319	39,415	0.2%	ELL Teacher (.5)
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0		home/hospital
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	1,000		Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARY	0	33,417	33,417	15,766	-52.8%	Speech Therapist (2)
100 315 2324 6155	LONG-TERM SUBSTITUTES	15,000	0	0	0		Transfers from regular substitute acct
10 315 2324 6155	BUILDING BASED SUBSTITUTE	0	27,150	27,600	27,600	0.0%	Building based substitute
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0		Transfers from regular substitute acct
100 315 2325 6155	SUBSTITUTE TEACHERS	25,000	25,000	25,000	25,000	0.0%	Coverage for daily regular education absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	6,000	6,000	6,000	6,000	0.0%	Coverage for daily special education absences
100 315 2330 6131	SPED TEACHER ASSISTANTS	442,911	404,153	333,446	463,381	39.0%	Special Ed Para's (15.0)
100 315 2330 6131	OFFSET BY IDEA SPED GRANT	(115,037)	(73,560)		0		IDEA Salary offset/NA
100 315 2330 6155	SPECIAL ED ASST SUBSTITUTES	0	0	0	0		
100 315 2340 6120	LIBRARY SALARY	85,112	88,862	88,862	91,772	3.3%	1 library media specialist (1.0)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	37,455	37,455	37,455	37,455	0.0%	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2340 6130	LIBRARY CLERICAL SALARY	21,540	29,344	29,344	0	-100.0%	Clerical support eliminated
100 315 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0		Substitute coverage for Prof. Development
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	5,500	5,500	5,500	5,500	0.0%	Workshop registrations
100 315 2410 6510	TEXTBOOKS	29,000	13,000	13,000	13,000	0.0%	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	2,000	2,000	2,000	2,000	0.0%	Sped textbooks and related media
100 315 2410 6430	SUPPLIES & MATERIALS	4,000	4,000	44,000	4,000	-90.9%	Includes workbooks, accessories
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES	0	40,000	0	40,000		Materials to support the curriculum
100 315 2415 6520	LIBRARY SUPPLIES	3,500	3,500	3,500	3,500	0.0%	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	4,390	4,390	4,390	4,390	0.0%	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	4,500	4,500	4,500	4,500	0.0%	Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	33,970	33,970	33,970	36,000	6.0%	Copier lease & maint, postage machine & Ropes Inspection
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0		Consumer Science, Project Adventure, Piano Tuning
100 315 2430 6430	TEACHER SUPPLIES	36,524	21,524	21,124	21,124	0.0%	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	2,000	2,000	2,000	2,000	0.0%	Sped classroom teaching supplies
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	0	15,000	15,000	15,000	0.0%	Credit Recovery
100 315 2450 6481	INSTRUCTIONAL TECH HARDWARE	13,187	13,187	13,187	13,187	0.0%	Apple Lease
100 315 2450 6485	INSTRUCTIONAL TECH SOFTWARE	10,840	26,840	26,840	26,840	0.0%	Instructional software
100 315 2710 6125	GUIDANCE SALARIES	407,097	391,102	312,309	396,323	26.9%	by ESSER
100 315 2710 6125	OFFSET BY ESSER GRANT	(63,575)	(66,834)		(66,834)		Adjustment Counselor Salary offset
100 315 2710 6150	GUIDANCE SECRETARY SALARY	35,639	36,406	46,165	48,576	5.2%	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,000	4,000	4,000	7,500	87.5%	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	3,030	3,030	3,030	4,030	33.0%	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	3,900	3,900	4,300	4,800	11.6%	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	37,209	38,962	40,212	41,220	2.5%	School Psychologist (.5)
100 315 3200 6135	NURSE SALARY	55,851	58,937	58,937	60,906	3.3%	Nurse (1.0)
100 315 3200 6500	NURSE'S SUPPLIES	1,200	1,200	1,200	2,000	66.7%	Nursing supplies
100 315 3400 6138	CAFETERIA SALARY	29,160	29,160	0	0		Cafeteria manager (1.0)
100 315 3510 6140	ATHLETIC MANAGER	6,870	6,870	6,870	6,870	0.0%	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER	0	7,571	0	7,571		Trainer stipend
100 315 3510 6141	ATHLETIC COACHES	167,218	184,288	61,620	167,878	172.4%	Coaches salaries reduced by JV sports right-sizing
100 315 3510 6142	GAME PERSONNEL	0	20,907	20,907	19,500	-6.7%	Clock operators, ticket takers, etc.reduced right-sizing
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERVICES	62,488	108,087	108,087	86,839	-19.7%	Transportation costs inc. 2% increase reduced by right-sizing
100 315 3510 6301	GAME OFFICIALS	0	41,918	115,758	111,142	-4.0%	Official fees (MAA sets rates) reduced by right-sizing
100 315 3510 6301	ATHLETICS OTHER PROFESSIONAL SERVICES	98,830	73,840	0	77,347		Fixed costs including dues, insurance, rink rental, AED Maint. HUDL, Family ID, MAScores
100 315 3510 6430	ATHLETICS SUPPLIES	31,099	43,050	43,050	43,050	0.0%	Supplies/Equipment includes \$10,000 Uniform replacement
100 315 3510 6300	ATHLETIC USER FEE & GATE RECEIPTS	(180,958)	(130,239)		(130,239)		Reduced due to historical data
100 315 3520 6142	EXTRACURRICULAR STIPENDS	47,400	48,650	48,650	48,650	0.0%	Stipends per contract
100 315 3520 6300	EXTRACURRICULAR CONTRACTED SERVICES	6,900	11,200	11,200	11,200	0.0%	Extracurricular transportation and dues for organizations
100 315 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIALS	0	0	0	2,500		AMS Recruiting Supplies
100 315 3520 6432	GRADUATION EXPENSES - SUPPLIES	12,000	12,000	11,360	13,360	17.6%	Supplies and Materials
100 315 3520 6433	GRADUATION EXPENSES - CONT SERVICES	800	800	1,440	1,440	0.0%	Contracts for details, etc.
100 315 3600 6138	DETENTION MONITORS	5,500	6,500	6,500	6,500	0.0%	Monitors for afterschool and Saturday detention (@ \$40/HR)
100 315 4110 6145	CUSTODIAN SALARIES	106,281	113,621	113,621	113,902	0.2%	Multi Purpose Facility Tech (2.0)
100 315 4110 6147	CUSTODIAN OVERTIME	4,500	4,500	4,500	4,500	0.0%	Overtime for MPFT
100 315 4110 6450	CUSTODIAN SUPPLIES	9,000	9,000	9,000	9,000	0.0%	Custodial supplies

FY2024
BUDGET
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4/5/2023

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
	HIGH SCHOOL TOTAL	5,106,261	5,386,611	5,444,927	5,465,552	0.4%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
INNOVATION HIGH SCHOOL							
100 321 2210 6107	PRINCIPAL SALARY	100,567	100,567	102,830	102,830	0.0%	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	39,523	39,930	27,000	25,464	-5.7%	School year 196 days
100 321 2210 6420	OFFICE SUPPLIES	0	500	500	500	0.0%	Office Supplies
100 321 2210 6430	OTHER SUPPLIES	0	0	0	0		
100 321 2210 6710	PRINCIPAL TRAVEL	0	2,500	2,500	2,500	0.0%	Conferences and travel per contract
100 321 2250 6481	PRINCIPAL TECH HARDWARE	0	0	0	0		
100 321 2305 6110	TEACHER SALARIES	247,370	258,534	341,425	286,428	-16.1%	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIE	142,255	147,295	122,125	126,048	3.2%	Special Education teacher (2.0)
100 321 2325 6155	SUBSTITUTE TEACHERS	6,000	6,000	6,000	6,000	0.0%	Coverage for teacher absences
100 321 2325 6156	SPED SUBSTITUTE TEACHERS	0	0	0	0		Coverage for special ed teacher absences
100 321 2330 6131	SPED TEACHER ASSISTANTS	26,346	29,328	29,328	30,256	3.2%	Special Ed Paraprofessional (.9)
100 321 2330 6131	OFFSET BY TUITION REVOLVING ACCT	(26,346)	0	0	0		Moved para back to district budget
100 321 2330 6133	SPED TUTORS	0	0	0	0		
100 321 2357 6300	PD OTHER PROFESSIONAL	1,500	0	0	0		Conferences & workshops for professional staff
100 321 2410 6510	TEXTBOOKS	0	0	0	0		
100 321 2430 6430	TEACHER SUPPLIES	7,000	7,000	7,000	7,500	7.1%	General teaching supplies
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	3,600	3,600	3,600	0.0%	Curriculum licenses
100 321 2710 6125	GUIDANCE SALARIES	93,513	95,588	95,838	96,066	0.2%	Guidance couneslor (1.0)
100 321 3200 6135	NURSE SALARY	68,922	72,304	72,304	74,307	2.8%	Nurse (1.0)
100 321 3200 6500	NURSE'S SUPPLIES	0	500	500	500	0.0%	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	0	500	500	500	0.0%	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVICE	0	500	500	500	0.0%	Graduation
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	115	0	0	0		Managed through Maintenance budget
100 321 4110 6450	CUSTODIAN SUPPLIES	1,500	1,500	1,500	1,500	0.0%	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANC	2,500	2,500	2,500	2,500	0.0%	Copier lease & maintenance
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	99,000	102,000	102,000	105,060	3.0%	Annual rent - 3% increase
INNOVATION HIGH SCHOOL TOTAL		809,765	870,646	917,950	872,059	-5.0%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
TECHNOLOGY							
100 316 1450 6106	DIRECTOR OF TECHNOLOGY	0	0	0	0		Director of Technology (.2) moved to city budget
100 316 1450 6380	DISTRICT MIS EXPENSES	38,861	38,861	45,339	45,339	0.0%	Includes Aspen, Frontline, BlackBoard, Cleverbridge
100 316 1450 6710	TRAVEL AND CONFERENCES	4,000	0	0	0		
100 316 1450 6480	TECHNOLOGY EQUIPMENT	1,000	1,000	1,000	1,000	0.0%	Miscellaneous technology needs
100 316 2250 6144	IT TECHNICIANS	64,310	64,310	69,563	69,563	0.0%	Data Manager (1.0)
100 316 4400 6109	IT NETWORK MANAGER	0	0	0	0		
100 316 4400 6385	IT NETWORK & TELECOMM	18,097	18,000	18,000	18,000	0.0%	Internet - Verizon
100 316 4400 6386	IT SITE NETWORKING	0	0	0	0		
100 316 4450 6380	IT TECHNOLOGY MAINTENANCE	51,474	51,474	44,996	45,000	0.0%	Google Suite, Chromebook Mgt fee, Jamf and other maintenance
100 316 4450 6490	IT TECHNOLOGY MAINTENANCE SUPPLI	10,000	10,000	10,000	10,000	0.0%	Repair & replacement of printers, bulbs, computer parts, etc.
TECHNOLOGY TOTAL		187,742	183,645	188,898	188,902	0.0%	
MAINTENANCE							
100 317 4120 6210	HEATING OF BUILDINGS	362,952	362,952	362,952	450,952	24.2%	Gas heating of buildings
100 317 4130 6220	ELECTRICITY	451,629	451,629	451,629	663,894	47.0%	Electricity costs for the district
100 317 4130 6340	TELEPHONE	43,000	75,163	75,163	95,163	26.6%	New Comcast services, cell phone reimbursement
100 317 4210 6240	GROUND MAINTENANCE CONTRACTED	0	0	2,900	3,900	34.5%	
100 317 4210 6460	GROUND MAINTENANCE SUPPLIES	25,000	25,000	22,100	25,000	13.1%	Supplies to maintain grounds and fields
100 317 4220 6146	MAINTENANCE SALARIES	196,743	198,220	200,367	272,804	36.2%	Director (1.0) Skilled Craftsman (1.0) and Groundskeeper (1.0), MPFT (1.0) w/addition stipend for fleet maintenance
100 317 4220 6146	OFFSET BY CHOICE				(52,270)		MPFT Floater offset by CHOICE
100 317 4220 6148	MAINTENANCE OVERTIME	20,000	20,000	20,000	30,000	50.0%	Overtime for Craftsman and Groundskeeper
100 317 4220 6240	BLDG. MAINTENANCE CONTRACTED SER	717,712	791,403	791,403	920,000	16.2%	Contracts for custodial services, hvac services & misc. others w/1.5% increase inc. Retrofit of CES
100 317 4220 6255	BLDG. MAINTENANCE EQUIP MAINTENAN	0	5,000	5,000	10,000	100.0%	Maintenance of cleaning equipment
100 317 4220 6270	BLDG. MAINTENANCE EQUIP/LEASE	10,000	15,525	15,525	38,446	147.6%	Year 2 of van & truck payments, rental/lease of maintenance equipment
100 317 4220 6440	BLDG. MAINTENANCE SUPPLIES	70,000	70,000	70,000	95,000	35.7%	Building maintenance supplies
100 317 4230 6247	TRUCK MAINTENANCE	7,500	10,000	10,000	5,000	-50.0%	Maintenance vehicle repairs decrease due to 2 new vehicles
100 317 4230 6465	TRUCK GAS/OIL	7,500	7,500	7,500	17,500	133.3%	Maintenance vehicle fuel
MAINTENANCE TOTAL		1,912,036	2,032,392	2,034,539	2,575,389	26.6%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
CURRICULUM & PROF. DEVELOPMENT							
100 318 2110 6106	DIRECTOR OF CURRICULUM	137,218	137,218	107,305	137,658	28.3%	Director of Teaching & Learning (1.0), a portion of this salary charged to Title 1, includes 5 days vacation buyback
100 318 2110 6106	OFFSET BY TITLE ONE GRANT	(25,779)	(25,779)		(33,000)		Title One Grant salary offset
100 318 2110 6150	CURRICULUM SECRETARY	62,392	63,620	64,480	64,265	-0.3%	Secretary(1.0)
100 318 2110 6300	CURRICULUM CONTRACTED SERVICES	0	0	0	0		
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	2,500	2,500	2,500	2,500	0.0%	Office Supplies
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	65,375	23,875	23,875	24,660	3.3%	Wit & Widsom & Foundations, PTLW material, Math Materials
100 318 2110 6485	CURRICULUM SOFTWARE	19,962	37,662	44,471	61,570	38.4%	MAP testing, Desmos Mat & ST Math licenses, etc
100 318 2110 6510	CURRICULUM TEXTBOOKS	23,000	23,650	16,841	0	-100.0%	"Go Math" for elementary & middle schools-moved to schools
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	0	1,250	1,250	1,250	0.0%	Conferences and travel per contract
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	2,500	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 318 2110 6780	CURRICULUM OTHER EXPENSES	3,000	3,000	3,000	3,000	0.0%	
100 318 2305 6110	MTSS LITERACY SPECIALIST	0	0	0	91,772		New district position offset by ESSER III
100 318 2305 6110	OFFSET BY ESSER III	0	0	0	(91,772)		ESSER III salary offset
100 318 2305 6110	SUMMER PROFESSIONAL SALARIES	37,071	4,000	4,000	0	-100.0%	Summer salaries
100 318 2351 6710	PD TRAVEL & CONFERENCES	0	4,000	4,000	4,000	0.0%	PD ST Math/Desmos
100 318 2351 6730	PD DUES & MEMBERSHIPS	0	1,750	1,750	4,600	162.9%	Mass Partnership for Youth membership & PLTW Annual Fee
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	0	9,800	9,800	9,800	0.0%	Teacher training for PLTW
100 318 2357 6165	PROF DEV. TEACHER STIPENDS	12,810	20,000	20,000	20,000	0.0%	Mentor stipends/ST Math Champions
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SE	5,000	5,000	5,000	5,000	0.0%	Wit and Wisdom PD
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	1,000	1,000	754	750	-0.5%	PD Supplies & Materials
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	5,863	9,301	9,547	10,500	10.0%	Teach Point evaluation software & Mandated training software
100 318 2357 6750	CONTRACTED COURSE REIMBURSEMEN	46,000	46,000	46,000	46,000	0.0%	Staff course reimbursement according to CBA
CURRICULUM & PROF. DEVELOP TOTAL		397,912	369,097	365,823	363,803	-0.6%	

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
	SPECIAL EDUCATION						
100 319 1430 6311	SPED LEGAL SERVICES	45,000	25,000	25,000	25,000	0.0%	Special Ed legal services
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	130,462	130,462	133,367	133,367	0.0%	Director (1.0) includes 5 days vacation buyback
100 319 2110 6150	SECRETARIES SALARY	104,854	109,202	109,202	113,765	4.2%	Includes 2 full time secretaries(2.0)
100 319 2110 6420	OFFICE SUPPLIES	2,000	2,000	2,000	1,000	-50.0%	Office Supplies
100 319 2110 6470	NON-CAPITAL EQUIPMENT	0	0	849	0	-100.0%	
100 319 2110 6710	TRAVEL & CONFERENCES	1,000	1,250	1,250	1,250	0.0%	Travel & Conferances per contract
100 319 2110 6730	DUES AND MEMBERSHIPS	800	1,250	1,250	1,250	0.0%	Dues & Memberships per contract
100 319 2110 6780	OTHER EXPENSES	5,000	5,000	4,151	0	-100.0%	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	OUT OF DISTRICT COODINATOR	83,836	85,696	85,696	105,898	23.6%	Coordinator (1.0)/Sped Asst. Director
100 319 2305 6110	SUMMER PROGRAM SALARIES	117,611	85,000	115,213	110,000	-4.5%	In district Extended School Year Program
100 319 2320 6111	BCBA SALARY	136,951	136,951	0	0		BCBA salaries (2.0) mpved to schools
100 319 2320 6111	SPED MED/THERAPEUTIC PROF SALARIE	0	0	0	221,972		OT (1.8), PT (1.0) moved from school budgets
100 319 2320 6131	DIRECT HOME SERVICES SALARY	25,000	25,000	25,000	25,000	0.0%	RBT-Individual contracted employees (.3)
100 319 2320 6131	SPED MED/THERAPEUTIC ASST SALARIE	0	0	0	90,637		COTA (1.0), PTA (.7) moved from school budgets
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SER	7,500	7,500	7,500	7,500	0.0%	Contract services to provide home/hospital tutoring
100 319 2320 6305	CONTRACTED SERVICES	208,010	248,010	248,010	248,010	0.0%	Pettingill House, translation services, OT,PT, Speech, Vision Services, etc
100 319 2320 6430	SUPPLIES & MATERIALS	600	600	600	600	0.0%	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	6,000	6,000	6,000	6,000	0.0%	Assistive Technology equip, PT & OT equip, vision & hearing equip
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	5,000	5,000	5,000	5,000	0.0%	Professional Development for Special Education Staff
100 319 2430 6430	TEACHER SUPPLIES	13,988	12,000	12,000	12,000	0.0%	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	4,000	4,000	4,000	1,000	-75.0%	Contracted testing services
100 319 2800 6430	PSYCHOLGICAL SUPPLIES	4,000	4,000	4,000	6,000	50.0%	Testing materials
100 319 3200 6131	CNA SALARY	0	0	10,800	15,000	38.9%	CNA (.5)
100 319 3300 6157	SPED TRANSPORTATION COORDINATOR	46,366	46,366	47,294	0	-100.0%	Eliminate Sped transportation coordinator (1.0)
100 319 3300 6158	SPED VAN DRIVERS	178,244	170,127	174,309	231,977	33.1%	Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	15,000	15,000	15,000	30,000	100.0%	Van maintenance, repairs
100 319 3300 6270	VAN LEASE/RENTAL	12,098	12,000	12,000	25,000	108.3%	2 van leases
100 319 3300 6300	CONTRACT SERVICES	3,000	3,000	3,000	3,000	0.0%	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	321,343	350,000	350,000	450,000	28.6%	Contracted transportation for special ed students
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	15,000	15,000	15,000	30,000	100.0%	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANC	6,000	6,000	6,000	6,000	0.0%	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,000	0.0%	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	129,194	141,586	48,000	105,449	119.7%	Total includes 5% increase based on # of students
100 319 9200 6320	TUITION OUT OF STATE	616,962	259,337	199,007	247,799	24.5%	Total includes 5% increase based on # of students
100 319 9300 6320	TUITION PRIVATE	1,342,272	1,145,311		1,019,137		Total includes 14% increase based on # of students
100 319 9301 6320	TUITION RESIDENTIAL	825,089	802,546	629,230	967,907	53.8%	Total includes 5% increase based on # of students
100 319 9400 6320	TUITION COLLABORATIVES	990,782	919,482	861,623	1,522,579	76.7%	Total includes 5% increase based on # of students
100 319 9300 6320	CIRCUIT BREAKER OFFSET	(1,318,627)	(1,318,627)		(1,600,000)		Circuit Breaker offset increased by \$200k
	SPECIAL EDUCATION TOTAL	4,086,335	3,463,049	3,163,351	4,171,097	31.9%	

FY2024
BUDGET
DRAFT

4/5/2023

Account Number	Account	2022 Adjusted Budget	2023 Approved Budget	2023 Adjusted Budget	2024 Budget Request	% Increase/decrease	Description
EMPLOYEE BENEFITS							
100 320 5100 6171	RETIREMENT CONTRIBUTION	1,209,445	1,230,687	1,230,687	1,403,966	14.1%	FY24 Assessment
100 320 5200 6170	GROUP HEALTH INSURANCE	3,960,329	4,100,129	4,100,129	4,351,523	6.1%	Includes 3.28% Health Insurance increase on increased membership and a reduction of 2.66% for dental insurance
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	35,000	35,000	35,000	35,000	0.0%	
100 320 5200 6173	WORKERS COMPENSATION	172,754	175,000	108,904	150,000	37.7%	
100 320 5200 6174	LIFE INSURANCE	20,045	20,045	20,045	20,045	0.0%	
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	338,460	347,677	347,677	361,714	4.0%	Medicare portion of FICA at 1.45% of salaries
100 320 5200 6200	EMPLOYEE BENEFITS MANAGEMENT	5,000	5,000	5,000	5,000	0.0%	
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	442,175	457,784	457,784	400,345	-12.5%	Adjusted for membership and Includes 3.28% Health Insurance increase and a reduction of 2.66% for dental insurance
EMPLOYEE BENEFITS TOTAL		6,183,208	6,371,322	6,305,226	6,727,593	6.7%	
GRAND TOTAL - DISTRICT BUDGET		34,454,344	35,032,129	35,032,129	36,986,724	5.58%	
					\$ 1,954,595		TOTAL INCREASE

FY

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APPENDIX A

CAPITAL IMPROVEMENT PLANS

FY24 Capital - Funded

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Landry Stadium Improvements	2024	Land & Land Improvements	Department of Public Works	\$100,000	Borrowing	Included in Operating Budget	10	The concrete of our stadium is deteriorating and in need of repair. Some areas need to be completed cut out and replaced and then painted and coated, the deterioration is impacting the safety of railing that are installed in the concrete and causing a safety concern for spectators at the stadium.
Diamond Field Project	2024	Land & Land Improvements	Department of Public Works	\$200,000	Borrowing	Included in Operating Budget	10	We have an estimate of \$500,000. School Department still has \$292,000 from last year's insurance holiday and the city has \$15,000 from the capital project last year. We need to finish the town park diamonds and the AHS diamond that were all part of the original plan. The high school diamond needed more work than was possible to fit within the scope and will get a full renovation. Varsity and JV now play on that field.
Carriagetown Connector Trail - Design	2024	Infrastructure	Department of Public Works	\$293,180	Grant Funded	Included in Operating Budget	50	Design of Carriagetown Connector for constructing connection of Riverwalk to Ghost Trail.
Cemetery Improvements	2024	Infrastructure	Department of Public Works	\$31,000	DPW Operating Budget	Included in Operating Budget	10	Purchase mapping and database software for the records of the public cemeteries.
City Sidewalk Improvements	2024	Infrastructure	Department of Public Works	\$250,000	Free Cash	Included in Operating Budget	25	Replacement of sidewalks in the downtown business district (specific locations will change year to year.) The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
DPW Vehicle Replacement (Payment 1 of 3)	2024	Vehicles	Department of Public Works	\$20,000	DPW Operating Budget	None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Mack Dump Truck (Payment 4 of 5) Ln#420400913	2024	Vehicles	Department of Public Works	\$41,977	DPW Operating Budget	Included in Operating Budget	15	Payments for the loan on the new dump truck.
Purchase of Poll Pads for Elections	2024	Technology/Voting Equipment	Elections	\$18,900	Elections Operating Budget	\$3,600.00	10+	Poll pads to replace check in books and scanners. Extremely helpful for saving staff time, having more accurate election results faster, and improving the voter experience.
Ambulance Lease/Loan (Payment 1 of 3)	2024	Vehicles	Fire	\$110,000	3 Year Lease/Loan Purchase	\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The city has (2). Both are used daily to transport patients and generate income for the city. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the city will avoid costly mechanical issues. More importantly, the city will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the city are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
RIT Pack and Tracker	2024	Equipment	Fire	\$8,500	Free Cash	Included in Operating Budget	15	A RIT bag provides the department with immediate access to the necessary tools to free a trapped firefighter as well as provide a secondary source of air for the firefighter. The department recently acquired new SCBAs through a grant and this would complement the new rescue equipment.

FY24 Capital - Funded

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City IT Hardware Refresh	2024	Infrastructure	IT	\$30,000	IT Operating Budget	Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/ Power.
Emergency Lighting	2024	Buildings & Improvements	Library	\$25,000	Borrowing	Included in Operating Budget	15	The library lacks emergency lighting making it unsafe to exit at night or during power outages. Staff use flashlights and cellphones to navigate at night. The Building Inspector has cited this as a top priority for FY23.
2023 Pickup Truck	2024	Vehicles	Police	\$21,666	3 Year Lease Purchase/ Loan	Included in Operating Budget	3	Payment 1 of three (3) for new supervisor cruiser
(4) 2022 Ford Interceptors (Payment 2 of 3)	2024	Vehicles	Police	\$71,000	3 Year Lease Purchase/ Loan	Included in Operating Budget	3	Second payment on the loan for (4) new cruisers, plus outfitting.
Dual Band Radios for supervisors	2024	Equipment	Police	\$63,528	Borrowing	Included in Operating Budget	10	With the addition of a new frequency and upgrade of the radio tower supervisors need the capability of talking on both UHF and VHF.
Motorola Solutions Body Camera program (YR1)	2024	Equipment	Police	\$34,251	Grant Funded	Included in Operating Budget	5	The Amesbury Police department has been seeking to establish a Body Worn Camera Program BWCM to become POST compliant. This capitol request covers the 5 year program.
Police building maintenance and repairs	2024	Buildings & Improvements	Police	\$102,600	Borrowing	Included in Operating Budget	20	Mezzanine \$3,200, Training Room \$2,400, Detective's Office \$4,200, Rear Stairway \$4,200, Sallyport \$3,500, Rear Entrance \$3,100, Replace (8) windows \$17,600, Gym Rubber Flooring \$600, Front of Building \$34,600, Communications Room \$2,000, Friend St. Side of Building \$26,400, Locker Room \$800
AMS Replace TPO Roof w/ EPDM (or) PVC Roof	2024	Buildings & Improvements	Public Schools	\$4,000,000	ARPA/ Borrowing	Maintenance Budget	20	The AMS roof has been "PEEL N' STICK" patched for years. The school department has made some progress last year with close to \$15,000 in repairs but new leaks continue to appear. The current roof is a PVC roof and is difficult to repair. TPO & EPDM are similar in durability.
Sewer Meters	2024	Equipment	Sewer Department	\$175,000	Sewer Operating Budget	None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer.
Plant Repairs/Equipment Replacement	2024	Equipment	Water Department	\$20,000	Water Operating Budget	Included in Operating Budget	5	Used for unforeseen major equipment failure.
Water Meters	2024	Equipment	Water Department	\$50,000	Water Operating Budget	Included in Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the city and residents will have a more equitable and verifiable metering system.
			Total Funded	\$5,666,602				

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Digitize City Clerk Records	2024	Other Tangible Capital Assets	City Clerk	\$89,825	Borrowing			To preserve and digitize City Clerk's vital records dating back to 1700's including birth, death and marriage certificates. This would allow for quicker easier access and storage as well as preservation of required City records.
72 Cedar St. ASTM Phase II	2024	Facilities	Department of Public Works	\$17,500	Free Cash	Included in Operating Budget	n/a	City owned site with unquantified dumping of construction debris and encroachment on abutting properties.
Archbrook Culvert and Outlet Structure	2024	Infrastructure	Department of Public Works	\$2,000,000	Borrowing	Included in Operating Budget	50	Failure due to age and capacity.
Athletic Field Improvements	2024	Buildings & Improvements	Department of Public Works	\$150,000	Borrowing	Included in Operating Budget	10	Resurface and improve Woodson Farm Soccer Fields, Collins Street Park Softball Fields and Basketball Court.
Birches Dam	2024	Infrastructure	Department of Public Works	\$118,000	Borrowing	Included in Operating Budget	50	Failure due to age, capacity and regulations.
Carriagetown Connector Trail - Design	2024	Infrastructure	Department of Public Works	\$293,180	Grant Funded	Included in Operating Budget	50	Design of Carriagetown Connector Trail.
Cemetery Columbaria	2024	Infrastructure	Department of Public Works	\$75,000	Borrowing	Included in Operating Budget	50	Erection of columbaria at Mt. Prospect Cemetery. This will allow for a large expansion in the number of plots available. This is expected to coincide with the improvements made by the Elm Street Contractor to the area.
Cemetery Improvements	2024	Infrastructure	Department of Public Works	\$31,000	DPW Operating Budget	Included in Operating Budget	10	Purchase mapping and database software for the records of the public cemeteries.
City Paving Improvements	2024	Infrastructure	Department of Public Works	\$340,000	Borrowing	Included in Operating Budget	10	Reparing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2024	Infrastructure	Department of Public Works	\$250,000	Free Cash	Included in Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
Clinton Street Drainage	2024	Infrastructure	Department of Public Works	\$100,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Capacity.
Crib Dam	2024	Infrastructure	Department of Public Works	\$350,000	Borrowing	Included in Operating Budget	50	Failure due to age.
DPW Sidewalk Plow	2024	Vehicles	Department of Public Works	\$250,000	Borrowing	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
DPW Vehicle Replacement (Payment 1 of 3)	2024	Vehicles	Department of Public Works	\$20,000	DPW Operating Budget	None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Elm Street Bridge	2024	Infrastructure	Department of Public Works	\$150,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Entrance at City Hall, Safety Complex, Elm Street Fire, DPW, LGB	2024	Buildings & Improvements	Department of Public Works	\$205,000	Borrowing	Included in Operating Budget	30	Entrance at City Hall \$75,000, Safety Complex \$25,000, Elm Street Fire \$50,000, DPW \$15,000, LGB \$5,000+\$35,000 in escalation.
Fern Ave Drainage	2024	Infrastructure	Department of Public Works	\$120,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Icing - Repairs 75% complete
HVAC at City Hall, Library and Visitor Center	2024	Buildings & Improvements	Department of Public Works	\$125,000	Borrowing	Included in Operating Budget	20	Replacement of heating systems in City Hall and heating and cooling in DPW. Both systems are failing and need to be replaced. The City would enjoy reliable environmental controls in its buildings and reduced energy cost.
Kimball Road Bridge	2024	Infrastructure	Department of Public Works	\$125,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.
Kimball Road Drainage	2024	Infrastructure	Department of Public Works	\$100,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
Mack Dump Truck Pmt 4 of 5 Ln#420400913	2024	Vehicles	Department of Public Works	\$41,977	Funded in Operating Budget	Included in Operating Budget	15	Payments for the loan on the new dump truck.
Market Street Drainage	2024	Infrastructure	Department of Public Works	\$350,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
Other Street Drainage Projects	2024	Infrastructure	Department of Public Works	\$120,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
Pond Hill Road Drainage	2024	Infrastructure	Department of Public Works	\$40,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Icing.
Pond Street Bridge	2024	Infrastructure	Department of Public Works	\$75,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.
Roofs at City Hall, Safety Complex, DPW, Library, LGB	2024	Buildings & Improvements	Department of Public Works	\$1,100,000	Borrowing	Included in Operating Budget	30	Full Replacement \$1,160,000: City Hall \$300,000, Safety Complex \$120,000, Elm Street Fire \$95,000, DPW \$475,000, Library \$150,000, LGB \$10,000, Visitor Center \$10,000.
Siding at City Hall, Safety Complex, Elm Street Fire, Library, Visitor Center, Park Bathrooms	2024	Buildings & Improvements	Department of Public Works	\$175,000	Borrowing	Included in Operating Budget	10	Siding at City Hall \$25,000, Safety Complex \$50,000, Elm Street Fire \$15,000, Library \$30,000, Visitor Center \$10,000, Park Bathrooms \$8,000.
South Hampton Road Drainage	2024	Infrastructure	Department of Public Works	\$350,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Capacity.
Tuxbury Pond Dam	2024	Infrastructure	Department of Public Works	\$130,000	Borrowing	Included in Operating Budget	50	Needs maintenance.
Windows & Doors at City Hall, Safety Complex, Elm Street Fire, LGB, Visitor Center, Park Bathrooms, Park Garage	2024	Buildings & Improvements	Department of Public Works	\$438,000	Borrowing	Included in Operating Budget	30	City Hall \$150,000, Safety Complex \$180,000, Elm Street Fire \$45,000, LGB \$15,000, Visitor Center \$15,000, Park Bathrooms \$15,000, Park Garage \$18,000.
Landry Stadium Improvements	2024	Land & Land Improvements	Department of Public Works	\$100,000	Borrowing	Included in Operating Budget	10	The concrete of our stadium is deteriorating and in need of repair. Some areas need to be completed cut out and replaced and then painted and coated, the deterioration is impacting the safety of railing that are installed in the concrete and causing a safety concern for spectators at the stadium.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Diamond Field Project	2024	Land & Land Improvements	Department of Public Works	\$200,000	Borrowing	Included in Operating Budget	10	We have an estimate of \$500,000. School Department still has \$292,000 from last year's insurance holiday and the city has \$15,000 from the AHS project last year. We need to finish the town park diamonds and the AHS diamond that were all part of the original plan. The high school diamond needed more work than was possible to fit within the scope and will get a full renovation. Varsity and JV now play on that field.
Purchase of Poll Pads for Elections	2024	Technology/Voting Equipment	Elections	\$18,900	Elections Operating Budget	\$3,600.00	10+	Poll pads to replace check in books and scanners. Extremely helpful for saving staff time, having more accurate election results faster, and improving the voter experience.
Ambulance Lease/ Loan (Payment 1 of 3)	2024	Vehicles	Fire	\$110,000	3 Year Lease/Loan Purchase	\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Fire Department Monitors	2024	Equipment	Fire	\$100,000	Borrowing	None	8	These monitor-defibrillators are used in the Fire Department's ambulances. They are required to continue to provide ALS level service. The current monitors were purchased in 2015 and have a trade in value of \$5,000.
Power Cot for Ambulance 2	2024	Equipment	Fire	\$35,000	Borrowing	Comes with 3 year maintenance program	10	The addition of this Power Cot will upgrade Ambulance 2 to meet the standard of Ambulance 3 delivery in Summer of '23. This will allow the pots to be interchanged between A-3 and A-2. The addition of the Power Cot to the 2nd front-line ambulance will help to reduce injuries from lifting patient on the cot into the ambulance.
RIT Pack and Tracker	2024	Equipment	Fire	\$8,500	Free Cash	Included in Operating Budget	15	A RIT bag provides the department with immediate access to the necessary tools to free a trapped firefighter as well as provide a secondary source of air for the firefighter. The department recently acquired new SCBAs through a grant and this would complement the new rescue equipment.
City IT Hardware Refresh	2024	Infrastructure	IT	\$30,000	IT Operating Budget	Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power.
Accessible Ramp Replacement (Temporary Ramp)	2024	Buildings & Improvements	Library	\$24,000	Borrowing	Included in Operating Budget	15	Current ramp was installed as a temporary solution in 2007. The condition has been flagged by the building inspector as an imminent need with insecure supports and rust throughout the structure. This is the only ADA accessible entrance for the Library. Price is \$80k to \$100k
Emergency Lighting	2024	Buildings & Improvements	Library	\$25,000	Borrowing	Included in Operating Budget	15	The library lacks emergency lighting making it unsafe to exit at night or during power outages. Staff use flashlights and cellphones to navigate at night. The Building Inspector has cited this as a top priority for FY23.
Exterior Painting - Repair, sanding, painting building exterior	2024	Buildings & Improvements	Library	\$23,400	Borrowing	Included in Operating Budget	10	The library building exterior trim and window frames are in desperate need of painting. Paint protects the wood which inhibits water from entering the building and deters pests from entering the building through compromised areas where there is rot. The current state of the trim is dire. In many areas no paint remains so the wood is fully exposed to the elements. Without action, this wood will further rot and the mildew and mold will be impossible to remove requiring the more costly work of having to replace exterior trim and window frames. Aside from this basic functionality the appearance of the exterior of the building suggests that the building is not being properly cared for. This visual message of disrepair and inattention can lead to increased levels of crime as the community assumes the area is not being maintained.
Front Stair Repair	2024	Buildings & Improvements	Library	\$10,000	Borrowing	Included in Operating Budget	20	Urgent safety issues as indicated in the Building Inspector's Report, many steps need to be repaired.
Lintel Repair and Door Replacement (North Wall Emergency Exit)	2024	Buildings & Improvements	Library	\$25,000	Grant Funded	Included in Operating Budget	15	Repair to lintel and replacement of the door.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Repair to Copper Work - Gutters and flashing	2024	Buildings & Improvements	Library	\$67,550	Borrowing and Insurance Proceeds	Included in Operating Budget	50	To maintain the health of the library building it is imperative that we keep the building envelope tight. A major tool in that effort is maintaining the gutters which direct the water away from the building. Over the years the gutters have been repaired when urgent needs have arisen such as detachment and ice dams have compromised the gutters and lead to leaks. The detachment of the gutters and their improper functioning are also a safety issue. Not only for the possibility of gutters or drain spouts falling and potentially hitting a staff member or patron but also in the situation where water is pooling due to gaps or leaks in the copper which can lead to freezing and ultimately cause slips and falls. The copper work was an original design element of the building. As such it contributes to the historic impact of the building and should be maintained. Over the years portions of the copper have been painted over or replaced. The restore the building to its original grandeur and design we feel these compromised portions of the copper work should be restored to as close to original as is possible.
2023 Pickup Truck to replace Supervisors Car & and make up for last years loss of 1 car (payment 1 of 3)	2024	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	Included in Operating Budget	3	Payment 1 of three (3) for new supervisor cruiser
(4) 2022 Ford Interceptors (Payment 2 of 3)	2024	Vehicles	Police	\$71,000	3 Year Lease Purchase/Loan	Included in Operating Budget	3	Second payment on the loan for (4) new cruisers, plus outfitting.
Dual Band Radios for supervisors	2024	Equipment	Police	\$63,528	Borrowing	Included in Operating Budget	10	With the addition of a new frequency and upgrade of the radio tower supervisors need the capability of talking on both UHF and VHF.
Emergency Backup Generator	2024	Equipment	Police	\$50,000	Borrowing	Included in Operating Budget	20	Request to purchase a backup generator to replace 2002 generator. This powers the Police Department and City Hall.
Motorola Solutions Body Camera program (YRT)	2024	Equipment	Police	\$34,251	Grant Funded	Included in Operating Budget	5	The Annesbury Police department has been seeking to establish a Body Worn Camera Program BWCM to become POST compliant. This capitol request covers the 5 year program.
Police building maintenance and repairs	2024	Buildings & Improvements	Police	\$250,000	Borrowing	Included in Operating Budget	20	Cell Block reconstruction and repair to comply with DPH
Police building maintenance and repairs	2024	Buildings & Improvements	Police	\$102,600	Borrowing	Included in Operating Budget	20	Mezzanine \$3,200, Training Room \$2,400, Detective's Office \$4,200, Rear Stairway \$4,200, Sallyport \$3,500, Rear Entrance \$3,100, Replace (8) windows \$17,600, Gym Rubber Flooring \$600, Front of Building \$34,600, Communications Room \$2,000, Friend St. Side of Building \$26,400, Locker Room \$800
Police handicap access	2024	Buildings & Improvements	Police	\$50,000	Borrowing	Included in Operating Budget	20	Funds requested to install modular L Ramp system for ADA compliance. L Ramp Structure \$25,000, Site Prep & Landscaping \$10,000, Front Entrance/Structure \$25,000.
AMS Replace TPO Roof w/ EPDM (or) PVC Roof	2024	Buildings & Improvements	Public Schools	\$4,000,000	ARPA/Borrowing	Maintenance Budget	20	The AMS roof has been "PEEL N' STICK" patched for years. The school department has made some progress last year with close to \$15,000 in repairs but new leaks continue to appear. The current roof is a PVC roof and is difficult to repair. TPO & EPDM are similar in durability.
AMS Long-term structural repairs	2024	Buildings & Improvements	Public Schools	\$2,324,025	Borrowing	Maintenance Budget	30	Repair structural deficits.
CES HVAC replacement (6 of 8 units)	2024	Buildings & Improvements	Public Schools	\$1,200,000	Borrowing	Maintenance Budget	20	All (8) units failing and are 10+ years past their life expectancy. The recommendation is to replace them all at once and not piece mail over time thus risking a failure of one or more units.
AHS Long-term structural repairs	2024	Buildings & Improvements	Public Schools	\$1190,000	Borrowing	Maintenance Budget	30	Repair structural deficits.
AHS Athletic Track Reclaim & Resurface	2024	Land & Land Improvements	Public Schools	\$500,000	Borrowing	Maintenance Budget	7	Rubber athletic tracks should be resurfaced every 5-7 years. This track has not been resurfaced once. The track has dimpling, bubbling, cracks and openings. Some patches have been applied but the track is unsafe.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
AHS Baseball Field	2024	Land & Land Improvements	Public Schools	\$292,000	School Choice	Maintenance Budget	20	Title IX Equity and challenging play surface.
AHS, AMS & CES Alarm and Entry Systems including card readers	2024	Buildings & Improvements	Public Schools	\$490,000	Borrowing	Maintenance Budget	20	SAFETY and SECURITY Best to do all three at the same time as all involve the same wiring.
AMS Fire Panels	2024	Buildings & Improvements	Public Schools	\$200,000	Borrowing	Maintenance Budget	20	System is old needs replacement to ensure fire safety.
CES New Playground	2024	Land & Land Improvements	Public Schools	\$200,000	Borrowing	Maintenance Budget	20	Replacement necessary for grade reconfiguration.
CES Roof Repair including Replace North side shingle roof	2024	Buildings & Improvements	Public Schools	\$140,475	Borrowing	Maintenance Budget	5	The shingle roof of CES is 35+ years old. The only maintenance that has been done over the years is patching. The roof has holes, missing shingles, and moss growing on it.
CES Soccer Field Irrigation	2024	Land & Land Improvements	Public Schools	\$100,000	Borrowing	Maintenance Budget	10	There is no irrigation in this field. This project would add 10 zones, dew point sensors, and remote control sensor access to irrigation. The price includes surveying, parts and labor costs.
Re-Key CES & AMS to One Key System	2024	Equipment	Public Schools	\$80,000	Borrowing	Maintenance Budget	20	Currently too many individuals have exterior access to the schools. This is a huge safety concern. Re-keying the schools allows for control over access. KABA PEAKS Keys or a similar system is recommended.
Heat Boiler-AMS	2024	Buildings & Improvements	Public Schools	\$75,000	Borrowing	Maintenance Budget	20	Boiler is failing.
District Chevrolet Silverado V-8 Truck with Fisher Plow & Sander Body	2024	Vehicles	Public Schools	\$66,990	3 Year Lease Purchase/Loan	Maintenance Budget	8	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.
AHS Security Camera Upgrades & Installs	2024	Buildings & Improvements	Public Schools	\$60,000	Borrowing	Maintenance Budget	10	Limited security camera coverage, system is outdated.
AMS Security Camera Upgrades & Installs	2024	Buildings & Improvements	Public Schools	\$40,000	Borrowing	Maintenance Budget	10	Limited security camera coverage, system is outdated.
CES Hot Water Tanks (8)	2024	Buildings & Improvements	Public Schools	\$35,000	Borrowing	Maintenance Budget	10	Hot Water heaters are starting to fail.
CES Window Replacement	2024	Buildings & Improvements	Public Schools	\$30,000	Borrowing	Maintenance Budget	20	This is to replace poorly sealed windows that do not lock and are hard to open. Having accessible windows is a must for air exchange, especially after COVID.
AHS Wood Sheds (4)-Athletics	2024	Buildings & Improvements	Public Schools	\$28,000	Borrowing	Maintenance Budget	10	Replaces monthly trailer leases.
CES Cafeteria Tile Replacement	2024	Buildings & Improvements	Public Schools	\$25,000	Borrowing	Maintenance Budget	20	Tiles are lifting, creating hazard.
CES Wood Sheds (3) Athletics & Maintenance	2024	Buildings & Improvements	Public Schools	\$21,000	Borrowing	Maintenance Budget	10	Replaces monthly trailer leases.
AHS Sidewalk Crosscut & Resurface	2024	Buildings & Improvements	Public Schools	\$20,000	Borrowing	Maintenance Budget	10	Safety hazard.
AMS Door Repairs	2024	Buildings & Improvements	Public Schools	\$15,000	Borrowing	Maintenance Budget	10	Accessibility (see report by Hastings).
AMS Wood Sheds (2) - Athletics	2024	Buildings & Improvements	Public Schools	\$14,000	Borrowing	Maintenance Budget	10	Replaces monthly trailer leases.
CES Security Cameras	2024	Buildings & Improvements	Public Schools	\$10,000	Borrowing	Maintenance Budget	10	Add security cameras, currently no cameras.
AMS - Remove large trees on perimeter	2024	Land & Land Improvements	Public Schools	\$10,000	Borrowing	None		Improve view to increase security.
AHS Bleachers Service/Repair	2024	Buildings & Improvements	Public Schools	\$7800	Borrowing	Maintenance Budget	10	Safety hazard.

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AMS HVAC in Server Room	2024	Buildings & Improvements	Public Schools	\$5,300	Surplus Capital	Maintenance Budget	20	The AMS server room was deemed inefficient by the previous IT Director for the number of servers stored there. The A/C unit itself is substandard for comparably sized units.
AHS Parking Lot Repaving	2024	Land & Land Improvements	Public Schools		Borrowing	Maintenance Budget		Repave in entirety, multiple large and deep pot holes.
Manhole Rehabilitation	2024	Equipment	Sewer Department	\$70,000	Sewer Borrowing	None	25	Rebuild the masonry for sewer manholes in streets.
Sewer Meters	2024	Equipment	Sewer Department	\$175,000	Sewer Operating Budget	None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer.
Sewer Pump Station Facility Repairs	2024	Buildings & Improvements	Sewer Department	\$30,000	Sewer Borrowing	None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Generator	2024	Equipment	Sewer Department	\$150,000	Sewer Borrowing	None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Plant Repairs/ Equipment Replacement	2024	Equipment	Water Department	\$20,000	Water Operating Budget	Included in Operating Budget	5	Used for unforeseen major equipment failure.
Water Meters	2024	Equipment	Water Department	\$50,000	Water Operating Budget	Included in Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Bathrooms at City Hall, Safety Complex, Elm Street Fire, Library, Park Bathrooms, Park Garage, LGB, Visitor Center	2025	Buildings & Improvements	Department of Public Works	\$207,000	Borrowing	Included in Operating Budget	10	Bathrooms at City Hall \$40,000, Safety Complex \$50,000, Elm Street Fire \$20,000, Library \$20,000, Park Bathrooms \$30,000, Park Garage \$15,000, LGB \$20,000, Visitor Center \$12,000.
City Paving Improvements	2025	Infrastructure	Department of Public Works	\$340,000	Borrowing	Included in Operating Budget	10	Repaving of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2025	Infrastructure	Department of Public Works	\$300,000	Borrowing	Included in Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
DPW Vehicle Replacement (Payment 2 of 3)	2025	Vehicles	Department of Public Works	\$35,000	DPW Operating Budget	None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Fern Ave Drainage	2025	Infrastructure	Department of Public Works	\$40,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Icing.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Lake Gardner Dam	2025	Infrastructure	Department of Public Works	\$135,000	Borrowing	Included in Operating Budget	50	Needs maintenance.
Mack Dump Truck Pmt 5 of 5 Ln#420400913	2025	Vehicles	Department of Public Works	\$42,000	Funded In Operating Budget	Included in Operating Budget	15	Payments for the loan on the new dump truck.
Main Street Arch	2025	Infrastructure	Department of Public Works	\$75,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.
Oak Street Bridge Replacement	2025	Infrastructure	Department of Public Works	\$3,000,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.
Other Street Drainage Projects	2025	Infrastructure	Department of Public Works	\$120,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
State Line Dam	2025	Infrastructure	Department of Public Works	\$566,000	Borrowing	Included in Operating Budget	50	Failure due to age, regulations and capacity.
Woodman Road Drainage	2025	Infrastructure	Department of Public Works	\$120,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Capacity.
(2) Fire Department Command Vehicles Lease Payment 1 of 5	2025	Vehicles	Fire	\$30,000	5 Year Lease/Loan Purchase	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chiefs Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.
Ambulance Lease/ Loan (Payment 2 of 3)	2025	Vehicles	Fire	\$110,000	3 Year Lease/Loan Purchase	\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Fire Department Forestry Truck Lease/ Loan (Payment 1 of 3)	2025	Vehicles	Fire	\$33,000	3 Year Lease/loan Purchase	\$500 - \$1,500 annually	15	The current forestry truck is a 2010 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was re-purposed. The bed for the truck came off and a new flat bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.
Pickup-Truck Lease/Loan Pmt 1 of 5	2025	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store sheltering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Harbor Master Watercraft	2025	Equipment	Harbor Master	\$250,000	Borrowing	\$7,500 to \$10,000	20	New watercraft to replace the use of the Harbor Master's personal watercraft used by the city.
City IT Refresh - Building Access Control	2025	Infrastructure	IT	\$60,000	Borrowing	Included in Operating Budget	5	Building Access Control - Hardware, Professional Services.
City Laptops	2025	Equipment	IT	\$30,000	Borrowing	Included in Operating Budget	5	Hardware.
School Network LAN - Cabling for WAPS	2025	Infrastructure	IT	\$10,000	Borrowing	Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Building Security Cameras	2025	Infrastructure	IT	\$45,000	Borrowing	Included in Operating Budget	7	Hardware, Professional Services.
2023 Pickup Truck to replace Supervisors Car & and make up for last years loss of 1 car (payment 2 of 3)	2025	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	Included in Operating Budget	3	Payment 2 of three (3) for new supervisor cruiser
(4) 2022 Ford Interceptors (Payment 3 of 3)	2025	Vehicles	Police	\$71,000	3 Year Lease Purchase/Loan	Included in Operating Budget	3	First payment on the loan for (4) new cruisers, plus outfitting.
Motorola Solutions Body Camera program (YR2)	2025	Equipment	Police	\$27,047	Borrowing	Included in Operating Budget	5	The Amesbury Police department has been seeking to establish a Body Worn Camera Program BWC to become POST compliant. This capitol request covers the 5 year program
AHS Turf Field Inside Track	2025	Land & Land Improvements	Public Schools	\$1,500,000	Borrowing	Maintenance Budget	10	Increase utilization of playing fields and compete with neighboring schools.
AHS Crown, add loam and resod (if no Turf)	2025	Land & Land Improvements	Public Schools	\$150,000	Borrowing	Maintenance Budget	5	Increase utilization of playing fields and compete with neighboring schools.
AHS Auditorium LED Lighting	2025	Buildings & Improvements	Public Schools	\$125,000	Borrowing	Maintenance Budget	10	Upgrade to energy efficient LED.
AMS Auditorium LED Lighting	2025	Buildings & Improvements	Public Schools	\$125,000	Borrowing	Maintenance Budget	10	Upgrade to energy efficient LED.
AHS Fencing Repairs/Replacement	2025	Land & Land Improvements	Public Schools	\$100,000	Borrowing	Maintenance Budget	10	Most of the fence is damaged and dangerous on back stops and gates.
District Chevrolet Silverado V-8 Truck with Fisher Plow & Sander Body	2025	Vehicles	Public Schools	\$66,990	3 Year Lease Purchase/Loan	Maintenance Budget	8	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.
AHS Roof Repair	2025	Buildings & Improvements	Public Schools	\$50,000	Borrowing	Maintenance Budget	5	AHS roof repairs are needed over the Library, Gymnasium, Cafeteria, Kitchen and a few Classrooms. This is the newest of the school roofs and it needs minimal proper repair to continue it's life expectancy.
CES Kitchen Equipment	2025	Buildings & Improvements	Public Schools	\$50,000	Borrowing	Maintenance Budget	15	Replace outdated equipment.
AHS Kitchen Equipment	2025	Buildings & Improvements	Public Schools	\$46,000	Borrowing	Maintenance Budget	15	Replace outdated equipment.
Manhole Rehabilitation	2025	Equipment	Sewer Department	\$70,000	Sewer Borrowing	None	25	Rebuild the masonry for sewer manholes in streets.
Sewer Meters	2025	Equipment	Sewer Department	\$175,000	Sewer Operating Budget	None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer.
Sewer Pump Station Facility/Repairs	2025	Buildings & Improvements	Sewer Department	\$30,000	Sewer Borrowing	None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Generator	2025	Equipment	Sewer Department	\$50,000	Sewer Borrowing	None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Water Street Siphon	2025	Infrastructure	Sewer Department	\$800,000	Sewer Borrowing	Included in Operating Budget	25	Solution to the obsolete sewer siphon under the Powwow River. The ~100 year siphon cannot handle the increase flow from the city in the Spring and backs up onto Rt 110.
Treasurer's Office Update	2025	Buildings & Improvements	Treasurer/Collector	\$5,654	Borrowing	None	20	Cost of office update includes interior paint, carpet, cabinets, counter and electrical.

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Buttonwood Road Water Main	2025	Infrastructure	Water Department	\$2,500,000	Water Borrowing	Included in Operating Budget	100	Replace existing undersized, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
DAF Pump & VFD Replacement	2025	Equipment	Water Department	\$40,000	Water Operating Budget	Included in Operating Budget	10	Life expectancy of the Dissolved Air Flotation (DAF) pump and Variable Frequency Drive (VFD) is due for replacement. Both pieces of equipment are vital for the clarification of water.
Lagoon Cleanout	2025	Infrastructure	Water Department	\$35,000	Water Operating Budget	Included in Operating Budget	5	Clean out of lagoon. Backwash solids accumulate after 5 years and need to be removed to comply with NPDES permit. The effluent of the lagoon discharges into the Powow and needs to stay within the limits of the NPDES permit.
Remote Operation of Water Treatment Plant	2025	Equipment (Computer Software)	Water Department	\$280,000	Water Borrowing	\$15,000 subscriptions for software and security	10	Upgrade of computer and security systems to allow remote operation of the WTP. Under the current control scheme the plant must be manned 24/7/365, remote operation would allow for a reduction in staffing and overtime.
Old Merrill Street Water Main	2025	Infrastructure	Water Department	\$2,025,000	Water Borrowing	Included in Operating Budget	50	Installation of water main along Merrill and Old Merrill. Residents will have improved fire protection, water flow and quality. The City will avoid frequent service interruptions and overtime costs.
Pleasant Valley Road Water Main	2025	Infrastructure	Water Department	\$6,000,000	Water Borrowing	Included in Operating Budget	50	Installation of water main along Pleasant Valley Road. Residents will have improved fire protection, water flow and quality. The City will avoid frequent service interruptions and overtime costs.
Roof Replacement Phase II	2025	Infrastructure	Water Department	\$1,000,000	Water Borrowing	Included in Operating Budget	20	Phase 2 of roof replacement (Middle section of plant and Distribution building). Middle section of plant, especially backside has large section of bare roof. Distribution building houses the centrifuge.
Water Department Vehicle Replacement (Payment 1 of 3)	2025	Vehicles	Water Department	\$29,000	Water Operating Budget	None	10	Replacement of a Water vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item is traded in to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets. Newer vehicles have a lower maintenance cost.
Water Main South Hunt Road Phase III	2025	Infrastructure	Water Department	\$2,500,000	Water Borrowing	Included in Operating Budget	50	Replace water main within the limit of work for the Maples Crossing road work. Approximately 1,000 feet of water force main.
Mini-excavator (CAT 305) and trailer	2025	Equipment	Water Department	\$100,000	Water Operating Budget	Included in Operating Budget	10	Replace water main within the limit of work for the Maples Crossing road work. Approximately 1,000 feet of water force main.
Water Meters	2025	Equipment	Water Department	\$175,000	Water Operating Budget	Included in Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
City Paving Improvements	2026	Infrastructure	Department of Public Works	\$340,000	Borrowing	Included in Operating Budget	10	Repaving of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2026	Infrastructure	Department of Public Works	\$300,000	Borrowing	Included in Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.

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Clark Pond Dam	2026	Infrastructure	Department of Public Works	\$14,000	Borrowing	Included in Operating Budget	50	Failure due to age, capacity and regulations.
Congress Street Drainage	2026	Infrastructure	Department of Public Works	\$675,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Capacity.
DPW Vehicle Replacement (Payment 3 of 3)	2026	Vehicles	Department of Public Works	\$35,000	DPW Operating Budget	None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Other Street Drainage Projects	2026	Infrastructure	Department of Public Works	\$120,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
R Street Bridge	2026	Infrastructure	Department of Public Works	\$750,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Deterioration.
(2) Fire Department Command Vehicles Lease Payment 2 of 5	2026	Vehicles	Fire	\$30,000	5 Year Lease/Loan Purchase	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.
Ambulance Lease/ Loan (Payment 3 of 3)	2026	Vehicles	Fire	\$110,000	3 Year Lease/Loan Purchase	\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Fire Department Forestry Truck Lease/ Loan (Payment 2 of 3)	2026	Vehicles	Fire	\$33,000	3 Year Lease/loan Purchase	\$500 - \$1,500 annually	15	The current forestry truck is a 2010 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was re-purposed. The bed for the truck came off and a new flat bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.
Pickup-Truck Lease/Loan Pmt 2 of 5	2026	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store sheltering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
City Network LAN - Cabling for WAPS	2026	Infrastructure	IT	\$10,000	Borrowing	Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
City Network LAN Switches	2026	Infrastructure	IT	\$20,000	Borrowing	Included in Operating Budget	5	Hardware, Professional Services.
City Network LAN Wireless Access Points	2026	Infrastructure	IT	\$15,000	Borrowing	Included in Operating Budget	5	Hardware, Professional Services.
School Building Security Cameras	2026	Infrastructure	IT	\$85,000	Borrowing	Included in Operating Budget	7	Hardware, Professional Services.
School IT Servers	2026	Infrastructure	IT	\$20,000	Borrowing	Included in Operating Budget	5	Server hardware.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
2023 Pickup Truck	2026	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	Included in Operating Budget	3	Payment 3 of three (3) for new supervisor cruiser
Motorola Solutions Body Camera program (YR3)	2026	Equipment	Police	\$27,047	Borrowing	Included in Operating Budget	5	The Amesbury Police department has been seeking to establish a Body Worn Camera Program BWCM to become POST compliant. This capitol request covers the 5 year program/
Landry Stadium Turf	2026	Land & Land Improvements	Public Schools	\$1,250,000	Borrowing		10	Upgrade field.
Landry Stadium Repairs	2026	Land & Land Improvements	Public Schools	\$1,000,000	Borrowing		15	Upgrade stands, press box, etc
District Chevrolet Silverado V-8 Truck with Fisher Plow & Sander Body	2026	Vehicles	Public Schools	\$66,990	3 Year Lease Purchase/Loan	Maintenance Budget	8	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.
AHS Repairs to Retaining Wall at Tennis Courts	2026	Land & Land Improvements	Public Schools	\$20,000	Borrowing	Maintenance Budget	10	Beginning to weaken.
Manhole Rehabilitation	2026	Equipment	Sewer Department	\$70,000	Sewer Borrowing	None	25	Rebuild the masonry for sewer manholes in streets.
Roofs at Sewer	2026	Buildings & Improvements	Sewer Department	\$500,000	Sewer Borrowing	None	30	Replacement of leaking roofs with metal roofing. The roofs have failed, leak and the shingles come off in large patches during wind storms. The old shingles will remain under the new roofing. The department will have a dry building and the city will avoid larger cost associated with damage caused by the leaks.
Sewer Meters	2026	Equipment	Sewer Department	\$175,000	Sewer Operating Budget	None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer.
Sewer Pump Station Facility Repairs	2026	Buildings & Improvements	Sewer Department	\$30,000	Sewer Borrowing	None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Generator	2026	Equipment	Sewer Department	\$50,000	Sewer Borrowing	None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Clarks Road Water Main	2026	Infrastructure	Water Department	\$2,000,000	Water Borrowing	Included in Operating Budget	100	Replace existing undersized, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Water Department Vehicle Replacement (Payment 2 of 3)	2026	Vehicles	Water Department	\$29,000	Water Operating Budget	Included in Operating Budget	10	Replacement of a Water vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item is traded in to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets. Newer vehicles have a lower maintenance cost.
Water Meters	2026	Equipment	Water Department	\$175,000	Water Operating Budget	Included in Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Water Tank Inspection	2026	Infrastructure	Water Department	\$10,000	Water Operating Budget	Included in Operating Budget	5	Mandatory inspection and cleaning of water storage tanks.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Paving Improvements	2027	Infrastructure	Department of Public Works	\$400,000	Borrowing	Included in Operating Budget	10	Repaving of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2027	Infrastructure	Department of Public Works	\$300,000	Borrowing	Included in Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
DPW Vehicle Replacement (Payment 1 of 3)	2027	Vehicles	Department of Public Works	\$35,000	DPW Operating Budget	None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Other Street Drainage Projects	2027	Infrastructure	Department of Public Works	\$150,000	Borrowing	Included in Operating Budget	50	Cause of Failure - Structural.
(2) Fire Department Command Vehicles Lease Payment 3 of 5	2027	Vehicles	Fire	\$30,000	5 Year Lease/Loan Purchase	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.
Fire Department Forestry Truck Lease/ Loan (Payment 3 of 3)	2027	Vehicles	Fire	\$33,000	3 Year Lease/loan Purchase	\$500 - \$1,500 annually	15	The current forestry truck is a 2010 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was re-purposed. The bed for the truck came off and a new flat bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.
Pickup-Truck Lease/Loan Pmt 3 of 5	2027	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store sheltering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
City Laptops	2027	Equipment	IT	\$12,000	Borrowing	Included in Operating Budget	5	Hardware.
Motorola Solutions Body Camera program (YR4)	2027	Equipment	Police	\$27,047	Borrowing	Included in Operating Budget	5	The Amesbury Police department has been seeking to establish a Body Worn Camera Program BWCM to become POST compliant. This capitol request covers the 5 year program!
Manhole Rehabilitation	2027	Equipment	Sewer Department	\$70,000	Sewer Borrowing	None	25	Rebuild the masonry for sewer manholes in streets.
Sewer Meters	2027	Equipment	Sewer Department	\$175,000	Sewer Operating Budget	None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer.
Sewer Pump Station Facility Repairs	2027	Buildings & Improvements	Sewer Department	\$30,000	Sewer Borrowing	None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Generator	2027	Equipment	Sewer Department	\$50,000	Sewer Borrowing	None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Middle Road Water Main	2027	Infrastructure	Water Department	\$3,800,000	Water Borrowing	Included in Operating Budget	100	Replace existing undersized, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Water Department Vehicle Replacement (Payment 3 of 3)	2027	Vehicles	Water Department	\$29,000	Water Operating Budget	Included in Operating Budget	10	Replacement of a Water vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommend to ensure safe reliable vehicles for employees to conduct their work. The replaced item is traded in to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets. Newer vehicles have a lower maintenance cost.
City Paving Improvements	2028	Infrastructure	Department of Public Works	\$400,000	Borrowing	Included in Operating Budget	10	Re-paving of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2028	Infrastructure	Department of Public Works	\$400,000	Borrowing	Included in Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
(2) Fire Department Command Vehicles Lease Payment 4 of 5	2028	Vehicles	Fire	\$30,000	5 Year Lease/Loan Purchase	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.
Pickup-Truck Lease/Loan Pmt 4 of 5	2028	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store sheltering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Motorola Solutions Body Camera program (YR5)	2028	Equipment	Police	\$27,047	Borrowing	Included in Operating Budget	5	The Amesbury Police Department has been seeking to establish a Body Worn Camera Program BWCM to become POST compliant. This capitol request covers the 5 year program/
Main Street Water Main	2028	Infrastructure	Water Department	\$3,000,000	Water Borrowing	Included in Operating Budget	100	Replace existing undersized, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
(2) Fire Department Command Vehicles Lease Payment 5 of 5	2029	Vehicles	Fire	\$30,000	5 Year Lease/Loan Purchase	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.
Pickup-Truck Lease/Loan Pmt 5 of 5	2029	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store sheltering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Merrimac Street Water Main	2029	Infrastructure	Water Department	\$2,000,000	Water Borrowing	Included in Operating Budget	100	Replace existing undersized, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.

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APPENDIX **B**

AMESBURY'S FINANCIAL POLICIES

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CITY OF AMESBURY FINANCIAL POLICIES

INTRODUCTION

Financial policies are central to a strategic, long-term approach to financial management. The adoption of formal, written financial policies helps the City to:

- Institutionalize good financial management practices to promote stability and continuity.
- Clarify and crystallize strategic intent for financial management by defining a shared understanding of how the City will implement financial practices to provide the best value to the City.
- Support good bond ratings and thereby reduce the cost of borrowing.
- Manage risks to financial condition. A key component of governance accountability is not to incur excessive risk in the pursuit of public goals. Financial policies identify important risks to financial condition.
- Comply **with** established public management best practices from the Commonwealth of Massachusetts, the Government Finance Officers Association (GFOA), and other organizations.

This document codifies the City's financial policies including:

1. Financial Reserves
2. Financial Forecasting
3. Capital Improvements Planning and Budgeting
4. Debt Management
5. Unfunded Liabilities

The City of Amesbury is committed to safeguarding public funds, protecting local assets, and complying with financial standards and regulations. To that end, this manual of financial policies provides guidance for local planning and decision making. The policies as a whole are intended to outline objectives, provide formal direction, and define authority to help ensure sound fiscal stewardship and management practices.

The City desires that the financial policies, including those for establishing financial policies for funding and using reserves such as free cash and stabilization funds, become an integral part of the budget process.

With these financial policies, the City commits to the following objectives:

- Being fiscally responsible with municipal finances
- Providing full value to residents by delivering quality services as financially efficiently as possible
- Planning for on-going capital improvements, ensuring the quality and maintenance of capital assets
- Ensuring appropriate financial capacity for present and future needs
- Providing a measurable framework regarding the fiscal impact of the cost of government services against established benchmarks
- Maintaining and achieving the highest credit rating realistically possible
- Sustaining a consistent level of service and value for residents and businesses
- Conforming to general law, uniform professional standards, and municipal best practices
- Protecting and enhancing the City's credit rating
- Promoting transparency and public disclosure

The City's commitment to these policies and objectives will be regularly weighed against maintaining a tax rates(s), and average residential tax bill, that is near the average for Essex County. At the discretion of the Mayor, some of these policies and objectives may be prioritized or deferred in order to make the City's tax burden comparable to neighboring communities. Furthermore, the Mayor will consider and weigh out the prevailing economic environment and the needs of the public schools.

This project is funded by the Community Compact Program, an initiative striving to create clear mutual standards, expectations, and accountability for both the Commonwealth and municipalities. It is hoped that these policies provide useful guidance and consistency in the City's fiscal decisions, as the City and the Commonwealth strive to build a better government for residents and businesses. This document should be reviewed periodically to incorporate new developments in municipal finance law and best practice.

I. FINANCIAL RESERVES

OBJECTIVE

This policy establishes prudent practices for appropriating to and expending financial reserves to help the City stabilize finances and maintain operations. With well-planned sustainability, the City can use its reserves to serve as revenue sources for the annual budget, finance emergencies and other unforeseen needs, and to hold money for specific future purposes. Reserve balances and policies can also positively impact the City's credit rating and consequently its long-term cost to fund major projects.

This policy pertains to short- and long-range budget decision-making and applies to the Mayor, City Council, School Committee and City and School finance officials.

POLICY

The City commits to building and maintaining its reserves in order to provide flexibility in budgeting and to provide a funding source for tax and user charge rate stability, capital improvements, and extraordinary and unforeseen expenditures. These reserves include free cash, stabilization funds, reserve funds, and retained earnings.

Undesignated Fund Balance

Undesignated fund balance is the amount of fund balance remaining after reductions for reserves and designated balances. Fund balance is intended to serve as a measure of the financial resources available in the general fund. The City's policy is to maintain an undesignated fund balance in the general fund in an amount equivalent to no less than 10 percent of the operating expenditure budget, with a goal of 15 percent. If the balance falls below 10 percent at the end of the fiscal year, then free cash usage may be reduced to bring the amount up to 10 percent, as described in the free cash policy.

Free Cash

The Division of Local Services (DLS) defines free cash as "the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year." DLS must certify free cash before the City can appropriate it.

Each year, the Chief Financial Officer will submit to the Division of Local Services (DLS) a year-end balance sheet, a balance sheet checklist, a statement of indebtedness, accounts receivable and cash reconciliations, and a free cash schedule. Once DLS certifies free cash, the City may appropriate these funds for any legal purpose.

As much as practicable, the City will limit its use of free cash to funding one-time expenditures (like capital projects or emergencies and other unanticipated expenditures). Budget decision-makers will plan to preserve a portion of free cash so that the succeeding year's calculation can begin with a positive balance.

General Stabilization

The City shall establish stabilization funds consistent with MOL Chapter 40, Section 5B, which allows municipalities to create one or more stabilization funds and appropriate any amount into the funds. Stabilization funds may be established by a majority vote of City Council upon recommendation by the Mayor. Once established, monies can be transferred into or out of the stabilization fund by two-thirds vote of the City Council upon recommendation by the Mayor. Any interest shall be added to and become part of the fund.

The City may dedicate, without further appropriation, all, or a percentage not less than 25 percent, of a particular fee, charge or other receipt to any stabilization fund established pursuant to MOL Chapter 40, Section 5B; provided, however, that the receipt is not reserved by law for expenditure for a particular purpose. For purposes of the general stabilization fund, a receipt will not include taxes or excises assessed pursuant to Chapter 59, Section 25, Chapter 60A, Chapter 60B, Chapter 61, Chapter 61A or Chapter 61B or surcharges assessed pursuant to Chapter 40, Section 39M or Chapter 44B. A dedication would be approved by a two-thirds vote of the City Council, and may be terminated in the same manner. A vote to dedicate or terminate a dedication shall be made before the fiscal year in which the dedication or termination is to commence and will be effective for at least three fiscal years.

The City will endeavor to maintain a minimum balance of five (5) percent of the current operating budget in its general stabilization fund. Withdrawals from the general stabilization fund should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the five-percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the general stabilization fund balance. Further, the Chief Financial Officer will develop a detailed plan to replenish the fund to the minimum level within the next two (2) fiscal years.

Capital Stabilization

The City will establish and appropriate annually to the capital stabilization fund so that, over time, it achieves a balance sufficient to cover the City's cash outlay for capital. The City's capitalization policy is any fixed asset equal to or greater than \$5,000 with a useful life greater than one year and any infrastructure investment equal to or greater than \$25,000 are capitalized. As a general rule, subject to review, the City's maximum amount of cash outlay for capital is \$100,000 for any one particular

item. Any capital item in excess of this amount may be financed through the use of short- and/or long-term borrowings. By establishing this policy, the City will pay capital outlays for minor and moderate capital expenditures and thereby preserve debt capacity for major, higher-dollar purchases or projects. This approach balances debt with pay-as-you-go practices and protects against unforeseen costs.

Overlay Reserve Fund

The City's Overlay Reserve fund (allowance for abatements and exemptions), or Overlay, will be established annually in the General Fund consistent with MGL Chapter 59, § 23, 25, and 70A, as amended by Chapter 218, § 131, 133, 152 and 249 of the Acts of 2016

The City shall annually establish the Overlay via the Tax Recapitulation Sheet. Overlay is an account to fund anticipated abatements and exemptions of committed real and personal property taxes. The overlay amount is determined by the board of assessors (assessors) and may be raised in the tax rate without appropriation. Excess overlay is determined, certified and transferred by vote of the assessors to the Overlay Surplus Account. Overlay surplus may then be appropriated by the City Council for any lawful purpose until the end of the fiscal year, i.e., June 30. Overlay surplus not appropriated by year-end is closed to the general fund undesignated fund balance.

Under the Municipal Modernization Amendments, overlay is now a single account for purposes of funding abatements or exemptions granted for any fiscal year. Previously, a separate overlay account was established for each fiscal year and that account could only be charged for abatements and exemptions for that year's taxes.

Annually, the Chief Financial Officer will review the Overlay balances with the Board of Assessors and request the Board of Assessors to declare unneeded Overlay balances as surplus. Once Overlay is declared surplus, the surplus will be transferred to the Overlay Surplus Account. The Overlay Surplus Account may be appropriated by the City Council during the fiscal year for any legal purpose. At the end of the fiscal year, any balance in the overlay reserve fund shall be closed to the general fund undesignated fund balance account.

SPED Reserve Fund

Under Chapter 40, Section 13E, the City may establish a SPED Reserve Fund, upon the recommendation of the School Committee and the acceptance by majority vote of the City Council upon recommendation by the Mayor. The School Department is authorized to retain any unexpended funds of the present fiscal year so voted, to be placed in a separate reserve fund to be utilized in the upcoming fiscal year or years, to pay, without further appropriation, for unanticipated and/or unbudgeted costs of special education, out- of-school-district tuition and/or transportation. School Committee may include a separate line item in their annual budget request to appropriate monies into the SPED reserve fund. Funds can only be expended or

transferred out after a majority vote of both the School Committee and City Council. The balance in such separate SPED reserve fund shall not exceed two (2) percent of the annual required net school spending of the school district.

Retained Earnings

MGL Chapter 44 Section 53F ½ allows the establishment of enterprise funds to account for City activities that operate similar to a business where the intent is to recover total costs primarily through user charges including utilities (i.e., water and sewer), health, transportation and recreation. By accounting for each utility's revenues and expenditures in individual funds segregated from the general fund, the City can identify the true costs of each service--direct, indirect, and capital-and recover these through user fees and other charges. Retained earnings are maintained in the respective enterprise funds and are not closed to the general fund's undesignated fund balance.

For each enterprise fund, the City will maintain an unreserved retained earnings balance of 10 percent of the enterprise fund's total annual budget, at minimum, with the objective of 20 percent, but any reserve may be significantly higher if major infrastructure improvements are necessary. These retained earnings would be used to provide rate stabilization, offset revenue shortfalls due to declining consumption or revenue shortfalls, and to fund major, future capital projects. To maintain the target reserve levels for each enterprise fund requires the respective departments to periodically review, and when necessary, recommend rate, fee and other charges adjustments to the Mayor.

REFERENCES

- Reserve Funds: MGL c. 40, §SA
- Stabilization Funds: MGL c. 40, §58
- SPED Reserve Funds: Section 24 of Chapter 218 of the Acts of 2016
- Water Infrastructure Surcharges: MGL c. 40, §39M
- Community Preservation (with sections on assessment of surcharges): MGL c.448
- Additional Local Assessments: MGL c. 59, §25
- Motor Vehicle Excise Tax: MGL c. 60A
- Boat Excise Tax: MGL c. 608
- Forest Tax: MGL c. 61
- Agricultural and Horticultural Land Tax: MGL c. 61A
- Recreational Land Tax: MGL c.61B
- Enterprise Funds: MGL c. 44,§53F½
- DLS Best Practice: Free Cash
- DLS Best Practice: Reserve Policies
- DLS Best Practice: Special Purpose Stabilization Funds
- DLS Informational Guideline Release 08-101: Enterprise Funds
- DLS Informational Guideline Release 04-201: Creation of Multiple Stabilization Funds
- MA Clean Water Trust Best Practice: Full Cost Pricing
- MA Clean Water Trust Best Practice: Enterprise Funds
- Government Finance Officers Association Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund
- American Water Works Association Cash Reserves Draft Policy

II. FINANCIAL FORECASTING

OBJECTIVE

A financial forecast conservatively projects revenues and expenditures over a multi-year period. It is designed to allow the City to evaluate the impact of various decisions and policy choices over time. A financial forecast includes reasonable assumptions that must be continuously evaluated and updated to reflect changing circumstances and events. By doing so, the forecast provides a fair representation of the City's fiscal future built to help guide the budget process and planning.

The main goals of a financial forecast are to conservatively project revenues and expenditures over a period of years based on documented assumptions and to provide a tool to continuously update those assumptions and forecasts. The financial forecast is not intended to present a balanced forecast, which is the function and role of a budget.

POLICY

The City commits to conduct an annual financial forecast to facilitate long-range financial planning.

Revenue Guidelines

Revenues will be forecasted conservatively. The City will continuously seek to diversify its revenue to broaden financial resources and improve the equity and stability of sources. Each year and whenever appropriate, the City will reexamine existing revenues and explore potential new sources. Additionally, intergovernmental revenues (e.g., local aid, grants) will be reviewed annually to determine their short- and long-term stability in order to minimize detrimental impacts.

The City will avoid using one-time revenues to fund ongoing or recurring operating expenditures. These one-time revenue sources can include, but are not limited to, free cash, overlay surplus, sale of municipal equipment, legal settlements, insurance proceeds, and gifts. Additionally, the City hereby establishes the following priority order when appropriating one-time revenues:

- Free Cash
- General stabilization fund
- Capital stabilization fund
- Other

Economic downturns or unanticipated fiscal stresses may compel reasonable exceptions to the use of one-time revenues. In such cases, the Mayor will recommend to the City Council its use for operational appropriations. Such use will trigger the Chief Financial Officer to develop an action plan to avoid continued reliance on one-time revenues.

Historically, bond premiums (net of issuance costs) have been considered general one-time revenue to be used as an available source. Chapter 218 of the Acts of 2016 amends current law by allowing communities to either apply the proceeds to the issuance, thereby reducing the amount needed to borrow, or to place the money in a separate fund and appropriate it for a future capital project. (Note: Premiums received for excluded debt must still be used to offset the stated interest costs of financing the project.)

State laws impose further restrictions on how certain types of one-time revenues may be used. The City will consult the following General Laws when the revenue source is:

- Sale of real estate: M.G.L. c. 44, §63 and M.G.L. c. 44, §63A
- Gifts and grants: M.G.L. c. 44, §53A and M.G.L. c. 44, §53A½

This policy further entails the following expectations regarding revenues:

- The Assessing department will maintain property assessments for the purpose of taxation at full and fair market value as prescribed by state law and will provide new growth information.
- City departments that charge fees will annually review their fee schedules and propose adjustments when needed to ensure coverage of service costs.
- The Water/Sewer department will set rates for the enterprise operations sufficient to cover all their direct, indirect, and capital improvement costs on self-supporting bases.
- The Building department will notify the Chief Financial Officer of any moderate-to-large developments that could impact building permit volume.
- Department heads will strive to seek out all available grants and other aid and will carefully consider any related restrictive covenants or matching requirements (both dollar and level-of-effort) to determine the cost-benefit of pursuing them.
- Revenue estimates will be adjusted throughout the budget cycle as more information becomes available.

Expenditure Guidelines

Annually, the City will determine a particular budget approach for forecasting expenditures, either maintenance (level service), level funded, or one that adjusts expenditures by specified increase or decrease percentages (either across the board or by department). A maintenance budget projects the costs needed to maintain the current staffing level and mix of services into the future. A level-funded budget appropriates the same amount of money to each municipal department as in the prior year and is tantamount to a budget cut because inflation in mandated costs and other fixed expenses still must be covered.

Financial Forecast Guidelines

To determine the City's operating capacity for each forthcoming fiscal year, the Chief Financial Officer will annually create and provide the Mayor with a detailed budget forecast. The Chief Financial Officer will also annually prepare a [five]-year financial projection of revenues and expenditures for all operating funds. These forecasts shall be used as planning

tools in developing the following year's operating budget as well as the five-year capital improvement plan.

To ensure the City's revenues are balanced and capable of supporting desired levels of services, forecasts for property taxes, local receipts, and state aid will be conservative and based on historical trend analyses and will use generally accepted forecasting techniques and appropriate data. To avoid potential revenue deficits, estimates for local receipts (e.g., inspection fees, investment income, license fees) should generally not exceed [90] percent of the prior year's actual collections without firm evidence that higher revenues are achievable.

Additionally, the City's forecast model should assume that:

- The current level of services will be maintained.
- Municipal salaries and wages will be forecasted consistent with contractual agreements. Where the forecast period extends beyond collective bargaining agreements, three year averages will be utilized.
- Municipal salaries and wages will be forecasted as follows:
 - Teachers will be forecasted consistent with their collective bargaining lanes and steps.
 - Non teachers will be forecasted consistent with contractual agreements. Where the forecast period extends beyond collective bargaining agreements, three year averages will be utilized.
- Non salary expenditures will be forecasted based on (1) contractual provisions for known and measurable costs, (2) three year averages or (3) inflation, whichever is more practical.
- Historical trends in the growth of specific operating expenses and employee benefits will prevail.
- Potential cost-of-living adjustment estimates for the impact of future contract settlements and compensation plan increases are included.
- Debt service on existing debt will be paid and Capital Planning and Debt Management policies will be followed.
- Annual pension contributions and appropriations to amortize its other postemployment benefit liabilities will continue.
- New growth will be projected conservatively, taking into account the City's three-year average by property class.
- Local receipts and state aid will reflect economic cycles.
- Reserves will be built and maintained in compliance with its Financial Reserves policy.

REFERENCES

- Chapter 218 of the Acts of 2016, Section 67 M.G.L. c. 44, §20
- M.G.L. c. 44, §53A
- M.G.L. c. 44, §53A½
- M.G.L. c. 44, §63
- c. 44, §63A
- Division of Local Services Best Practice: Revenue and Expenditure Forecasting
- Division of Local Services Bulletin 2013-01B: Bond Premiums and Debt Exclusions
- Government Finance Officers Association article: Structuring the Revenue Forecasting Process
- City of Amesbury Financial Forecast

III. CAPITAL IMPROVEMENTS PLANNING AND BUDGETING

Policies designed to guide capital planning help to assure that the City's capital needs are fully considered in the capital planning process. Effective policies can also help the City to assure the sustainability of its infrastructure by establishing a process for addressing maintenance, replacement, and proper fixed asset accounting over the full life of capital assets. In addition, capital planning policies can strengthen the City's borrowing position by demonstrating sound fiscal management and showing the City's commitment to maximizing benefit to the public within its resource constraints.

Good capital planning policies can lead to the development of a capital plan that is consistent with best practices; however, they do not constitute the capital plan itself. Rather, capital planning policies establish a framework in which stakeholders understand their roles, responsibilities, and expectations for the process and an end result. Ideally, such policies also include guidelines for coordinating capital projects and promoting sound, long-term operational and capital financing strategies.

To create a sustainable capital plan, the Chief Financial Officer and other participants in the capital planning process need to consider all capital needs as a whole, assess fiscal capacity, plan for debt issuance, and understand impact on reserves and operating budgets, all within a given planning timeframe. Capital planning policies provide an essential framework for managing these tasks and for assuring that capital plans are consistent with overall organizational goals.

POLICY

The City shall develop and adopt capital planning policies that take into account the city's unique organizational characteristics including the services it provides, how the services are structured, and their external environment.

The City's capital plan provides:

- A description of how the City will approach capital planning, including how stakeholder departments will collaborate to prepare a plan that best meets the operational and financial needs of the organization.
- A clear definition of what constitutes a capital improvement project.
- Establishment of a capital improvement process.
- Identification of how decisions will be made in the capital planning process including a structured process for prioritizing need and allocating limited resources including an assessment of the City's fiscal capacity so that the final capital plan is based on what can realistically be funded by rather than being simply a wish list of unfunded needs.

- A procedure for accumulating necessary capital reserves for both new and replacement purchases.
- A policy for linking funding strategies with the useful life of the asset including identifying when debt can be issued and any restrictions on the length of debt.
- A requirement that a multi-year capital improvement plan be developed and that it include long-term financing considerations and strategies.
- A process for funding to ensure that capital project funding is consistent with legal requirements regarding full funding, multi-year funding, or phased approaches to funding.

Capital Asset Definition

A capital asset is a tangible item that has a value of \$5,000 or higher and an estimated useful life of in excess of one year.

Capital Project Definition

A capital improvement project is any project that improves or adds to the City's tangible infrastructure, has a substantial useful life of 5 years or longer, and costs \$25,000 or more in total, regardless of funding source. Examples of capital projects include the following:

- Construction of new buildings
- Major renovation of, or additions to, existing buildings
- Land acquisition or major land improvements
- Street, sidewalk, or parking lot reconstruction and resurfacing
- Water system construction and rehabilitation
- Sewer and storm drain construction and rehabilitation
- Major vehicle or equipment acquisition and/or refurbishment
- Planning, feasibility studies, and design for potential capital projects

Capital Planning Process

The City will continually develop and maintain a five (5) year capital improvement program. This will include maintaining an updated inventory of capital assets, including fixed assets and infrastructure. The City will maintain a capital asset inventory consistent with Generally Accepted Accounting Principles. The capital asset inventory will be distributed by the Chief Financial Officer to City departments and the School Department annually. The City departments will submit capital requests based on useful live schedules and priorities. The City will determine the status of previously approved projects including City Council appropriations and balances within capital projects funds and develop a priority listing of projects. Consideration will be given to projects that:

- Are necessary to maintain the City's current infrastructure

- Involve correcting a current Safety or Health issue, and/or to meet a Federal or State legal requirement
- Are designed to modernize and upgrade existing City facilities
- Are required to increase capacity of existing facilities in order to accommodate the increase in growth of the City

City departments will submit capital projects using an inventory of capital form submission which should, for each item, identify:

- The capital request control number
- Description of the request
- Location
- Responsible department and individual
- Department priority
- Total cost
- Number of years until completion
- Expenditures by fiscal year
- Suggested financing plan
- Operating and maintenance cost impact
- Project justification

Capital Budgeting Process

Each capital project shall have a corresponding plan to finance the capital asset or improvement. The financial analysis helps the City determine how much it can afford to finance considering current revenues, expenditures and debt capacity. Consideration will be given to:

- Smoothing out the tax rate
- Balance debt service (principal and interest) payments
- Determine debt service levels and debt capacity
- Maximizing other financing sources including
 - Reallocated Capital Project Funds
 - State & Federal Grants
 - Special Assessments and Betterments
 - Revolving Funds
 - Enterprise Funds
 - Community Preservation Funds
 - Gifts and Donations
 - Public Private Partnerships
 - Mitigation funds
- Stabilization Funds
- Debt-General Obligation Bonds & Exclusions

- Pay-as-you-go-Operating Budget or Free Cash

The major focus of the capital budgeting process is to determine the amount of capital improvements the City can afford. Capital budgeting works well when aligned with other City financial policies such as:

- Debt Policy - debt service should not exceed 10% of annual operating expenditures
- Undesignated Fund Balance and Free Cash Policies - the City should maintain a minimum of 10 percent of the operating expenditure budget, with a goal of 15 percent
- Financial Reserve Policy - the City should maintain financial reserves consistent with these policies
- Capital Stabilization Policy - the City should maintain financial reserves consistent with these policies
- Financial Forecasts - the City should plan capital projects and acquisitions to maintain a balanced financial forecast

The Five Year Capital Improvement Program will be adopted annually by the City Council upon recommendation by the Mayor. The first year of the capital budget will be integrated with the annual City budget.

Capital Monitoring

The City should monitor capital project activity on a regular basis. Such monitoring should include a review of project accounts, budgets, and transactions. It should also include confirming the adequacy of cash flow and revenue sources for the corresponding project.

REFERENCES:

- GFOA Best Practice, Capital Planning, (Multi-Year Capital Planning (2006)
- GFOA Best Practice, The Role of Master Plans in Capital Improvement Planning (2008)
- GFOA Best Practice, Asset Maintenance and Replacement, 2010
- GFOA Best Practice, Understanding Your Continuing Disclosure Responsibilities, 2010
- GFOA Best Practice, Establishing Appropriate Capitalization Thresholds for Capital Assets, 2006
- Capital Improvement Programming: A Guide for Smaller Governments, GFOA, 1996
- Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting, National Advisory Council on State and Local Budgeting, 1998.
- Managing the Capital Planning Cycle: Best Practice Examples of Effective Capital Program Management, Government Finance Review, GFOA, 2004.
- Capital Budgeting and Finance: A Guide for Local Governments, ICMA, 2004.
- Abrahams, Mark D. The Nuts and Bolts of Capital Programming and Budgeting, The Municipal Advocate.

IV. DEBT MANAGEMENT

OBJECTIVE

Debt management policies are written guidelines that document the debt issuance practices of the City. A debt management policy should improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt management, and demonstrate a commitment to long-term capital and financial planning. Adherence to a debt management policy signals to rating agencies and the capital markets that the City is well managed and therefore is likely to meet its debt obligations in a timely manner. Debt management policies should be written with attention to the City's specific needs and available financing options and are typically implemented through more specific operating procedures. Finally, debt management policies should be approved by the City to provide credibility, transparency and to ensure that there is a common understanding among elected officials and staff regarding the city's approach to debt financing.

The purpose of this policy is to establish written guidelines and restrictions for issuing debt and managing the outstanding debt portfolio, and to provide guidance to decision makers regarding the purposes for which debt may be issued, types and amounts of permissible debt timing and method of sale that may be used, and structural features that may be incorporated. Adherence to a debt management policy helps to ensure that government maintains a sound debt position and that credit quality is protected.

POLICY

The City's debt management policy exists to:

- Ensure high quality debt management decisions
- Impose order and discipline in the debt issuance process
- Promote consistency and continuity in the decision making process
- Demonstrate a commitment to long-term financial planning objectives
- Ensure that the debt management decisions are viewed positively by the rating agencies, investment community, and taxpayers

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose. MOL Chapter 44, Section IO specifies that the debt limit for cities is 5% of Equalized Valuation. Various federal laws, regulations and agencies also have requirements with which the City must comply.

Capital Improvement Plan

The City shall establish and maintain a five (5) year Capital Improvement Plan (CIP), including all proposed projects and major pieces of equipment that may require debt

financing. The City's long-term debt strategies shall be structured to reflect its capital needs and ability to finance.

Bond Rating

The City's bond rating is important because it determines the rate of interest it pays when selling bonds and notes as well as the level of market participation (number of bidders). Other things being equal, the higher the bond rating, the lower the interest rate. Bond analysts including Moody's, Standard & Poor's, and Fitch typically look at the following four factors in assigning a credit rating:

- **Debt Factors:** debt per capita, debt as a percentage of equalized valuation, debt service as a percent of operating budget, rate of debt amortization, and the amount of exempt versus non-exempt debt.
- **Financial Factors:** operating surpluses or deficits, free cash as a percent of revenue, state aid reliance, property tax collection rates, and unfunded pension liability.
- **Economic Factors:** property values, personal income levels, tax base growth, tax and economic base diversity, unemployment rates, and population growth.
- **Management Factors:** governmental structure, the existence of a capital improvement plan (CIP), financial forecast, and financial policies, the quality of accounting and financial reporting, etc.

The City shall continually strive to maintain the highest bond rating through sound financial management, improved receivables management, accounting and financial reporting, and increased revenues and other financing sources such as the General Stabilization Fund and the Capital Stabilization Fund.

Debt Guidelines

General Fund Debt Service: The City recognizes that maintaining debt levels within supportable standards favorably impacts credit ratings and ensures the City will have an affordable repayment obligation on residents. Due to Proposition 2 1/2 constraints, it is important to limit debt service costs as a percentage of the city's total budget. At the same time, the regular and well-structured use of long-term debt signifies commitment to maintaining and improving its infrastructure.

Municipal credit analysts often use 10% as a maximum benchmark for financial soundness. In order to stabilize the desired ceiling, it will be necessary for the City to schedule future debt service to coincide with maturing debt service. The City will strive to obtain these financial targets.

1. It shall be the City's policy to establish a debt service ceiling of 10%. The annual debt service payable on bonded general fund debt including debt exclusions net of aid subsidies, reimbursements and offsets shall not exceed 10% of the annual operating budget.

2. Debt financing for projects supported by General Fund revenue shall be reserved for capital projects and expenditures which either cost in excess of \$100,000 or have an anticipated life span of five years or more.
3. Total outstanding general obligation debt shall not exceed 5.0 % of the total assessed value of property.
4. Bond maturities for all City issued debt shall not exceed the anticipated useful life of the capital project being financed, except for major buildings, infrastructure, and water and sewer projects. The City will evaluate market rates to see if refunding debt can save the City money.

Debt Maturity Schedule

As previously stated, Chapter 44 of the General Laws specifies the maximum maturity for bonds issued for various purposes. However, with a reasonable maturity schedule, a City may choose to borrow for a shorter period than allowed by the statutory limit in order to reduce interest costs. Except for major buildings and water, sewer, and community preservation projects, it shall be the City's policy that bond maturities shall be limited to no more than ten years or a maturity that is consistent with the life of the asset financed. Exceptions may be made when grants, reimbursements or other situations warrant the City's goal of aggressive amortization of new debt service, and shortening terms for existing debt when there is an opportunity to refinance a bond at a lower cost. Bond maturities shall not exceed the anticipated useful life of the capital project being financed. It shall be the goal of the City to maintain bond maturities so that at least 60% of the outstanding debt (principal net of debt exclusion and enterprise fund amounts) shall mature within 10 years.

Debt Strategies

The City shall:

- Issue long-term debt only for objects or purposes that are financially supported and authorized by state law
- Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects
- Confine long-term borrowing to capital improvements and projects that cost at least [\$25,000] and that have useful lifespans of at least [five] years or whose lifespans will be prolonged by at least [five] years
- Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures
- The City shall continually pursue opportunities to finance the capital budget by means other than conventional borrowing such as state and/or federal grant funding, use revenue bonds, special assessment bonds, or other types of self-supporting bonds instead of general obligation bonds whenever possible
- Capital projects for enterprise operations shall be financed solely from enterprise revenues. Debt financing shall be reserved for capital projects and expenditures that

cost in excess of \$100,000 for projects supported by enterprise fund revenue.

Debt Issuance

The City shall work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the official statement, preparation of all required documents, and compliance with reporting requirements.

REFERENCES:

- MGL Chapter 44 §7
- MGL Chapter 44 §8
- MGL Chapter44 §6
- Division of Local Services Guidance: Understanding Municipal Debt
- GFOA Best Practice, Selecting Bond Counsel, 2008.
- GFOA Best Practice, Selecting Financial Advisors, 2008.
- GFOA Best Practice, Selecting Underwriters for a Negotiated Bond Sale, 2008.
- GFOAINABL Post Issuance Compliance Checklist, 2003.
- Benchmarking and Measuring Debt Capacity, Rowan Miranda and Ron Picur, GFOA, 2000.
- A Guide for Preparing a Debt Policy, Patricia Tigue, GFOA, 1998.
- GFOA, Small Cities Debt Indicators

V. UNFUNDED LIABILITIES

Compensation packages for active workers may include health-care and pension benefits for employees who have completed their active service. These represent a significant challenge in terms of their funding and long-term sustainability. Meeting this challenge will require the City to ensure that these benefits are sustainable over the long term - that they are affordable to stakeholders, competitive, and sufficient to meet employee needs, and that they may be reasonably expected to remain so.

Unfunded liabilities represent a significant financial obligation of the City. Unfunded liabilities are defined as "the actuarial calculation of the value of future benefits payable less the net assets of the fund at a given balance date." The two primary unfunded liabilities are for Pension Benefits and Other Post - Employment Benefits (OPEB), primarily Retiree Health Insurance.

POLICY

The City shall be in compliance with pension and OPEB requirements as promulgated by the Commonwealth of Massachusetts, the Federal Government and the Governmental Accounting Standards Board. The City shall annually appropriate sufficient funds to (1) meet the pay as you go amount and (2) to contribute additional amounts in a prudent manner with the ultimate goal to fully-fund its actuarially calculated Annual Required Contribution (ARC).

Pension

The Essex County Retirement System is a defined benefit program that is governed by Massachusetts General Laws, Chapter 32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a State entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' public pension systems.

Funding for this system covers the pension costs of Amesbury employees who are part of the Essex County Retirement System, which does not include teachers, as their pensions are funded by the State. In accordance with State law, PERAC regulations and government accounting standards, the Essex County Retirement System contracts for an actuarial valuation of the retirement system to quantify the unfunded liability on a biennial basis.

Under current State law, the Essex County Retirement System establishes a funding schedule to fully-fund this liability by at least FY 2040, if not sooner. The City shall continue to fund this liability in the most fiscally prudent manner, by funding in full the annual City assessment.

Other Postemployment Benefits (OPEB)

Other Postemployment Benefits (OPEB) consists primarily of the costs associated with providing health insurance for retirees and their spouses. OPEB covers retiree benefits other