



Fiscal Year
2025
Proposed Budget

20



FISCAL YEAR OPERATING BUDGET

JULY 1, 2024 THROUGH JUNE 30, 2025

25

25



MAYOR
KASSANDRA GOVE

CITY COUNCIL

Scott Mandeville,
President, At Large

Pamela Gilday,
Vice President, District 1

Anthony S. Rinaldi
District 2

Owen Corcoran
District 3

Nicholas Wheeler
District 4

Jessica Redfern
District 5

Michael Hogg
District 6

Steve Stanganelli
At Large

Claudel Frederique
At Large

TABLE OF CONTENTS

Click on category to navigate to page

City of Amesbury	5
From the Mayor’s Desk.....	6
Budget Process	8
Budget Calendar	9
Budget 101.....	11
I AMesbury 2030 Master Plan	12

REVENUE

Funds Overview.....	14
Revenue Sources	15
Proposition 2 1/2.....	16
Tax Levy	17
State Aid	18
Local Receipts	19
Other Revenue.....	20
Financial Reserves	21
Free Cash.....	22

EXPENSES

Expenses By Function.....	24
Outstanding Debt.....	25

FISCAL YEAR 2024 MAYOR’S BUDGET

Mayor Gove’s Letter to City Council.....	28
FY25 Mayor’s Budget Recommendation	30
Tax Bill Impact	33
Tax Bill Breakdown	35
Historic Tax Rate + Bills.....	36
Community Comparison.....	37
5-Year Projection	38

CITY DEPARTMENTS

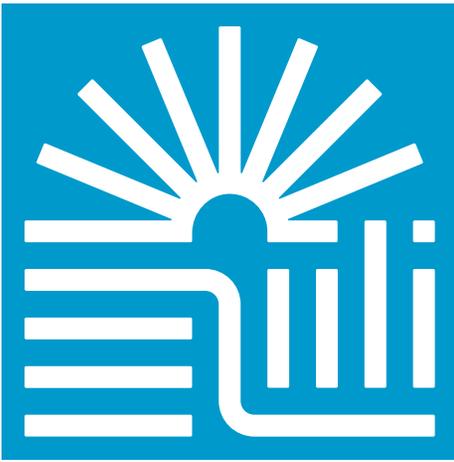
City Department Organization Chart	45
Mayor.....	46
Clerk.....	48
Administration + Finance.....	48
Assessor	55
Treasurer / Collector.....	56
Information Technology.....	57
Fire + Emergency Management	58
Police	60
Public Works.....	63
Sewer Enterprise	67
Water Enterprise.....	69
Community + Economic Development.....	71
Inspectional Services	73
Public Health	75
Council on Aging.....	76
Veterans’ Services	77
Recreation	78
Public Library.....	79

APPENDICES

A. Public Schools.....	81
B: Approved Whittier School Budget.....	129
C: Capital Improvement Plans.....	151
D: Amesbury’s Financial Policies.....	169

For additional navigation throughout this document, bookmarks are available in Adobe Acrobat by clicking this bookmark icon.





Population
17,286

1642
Year Settled

900+
ACRES
Recreation &
Conservation Space

1668

Incorporated (Town)

13.73
Square Miles

1996

Incorporated (City)

MAYOR
KASSANDRA GOVE

73.65

Road Miles

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, retails 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

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

As you review this document outlining my budget proposal for Fiscal Year (FY) 2025, rest assured that my team and I have crafted an operational budget aimed at providing the highest quality services to our community in a financially prudent manner.

Entering this new fiscal year, we acknowledge the persistent challenges we've experienced in recent years. From record rainfall causing damaging floods to the imperative need for critical drainage repairs, compounded by persistent inflation and diminished purchasing power, these challenges are not unique to Amesbury. However, our commitment to overcoming these obstacles remains steadfast. You will see we have redistributed funds to prioritize maintenance, preventative care, and repairs and improvements to our infrastructure. We understand the importance of resilience and creativity in continuing to deliver essential services to you and your families. To this end, we are dedicated to collaborative efforts with our federal, state, and local partners, as well as our neighboring municipalities. Together, we will navigate these challenges and ensure the continued well-being of our community.

I would be remiss if I didn't also mention other important budgetary considerations on the horizon. Although the vote to finance a new \$446M high school for Whittier Tech failed earlier this year, that certainly does not eliminate the capital needs of Whittier. Amesbury and our regional partners must remain vigilant and more engaged than ever to work with Whittier Tech officials to ensure future planning for this important institution is collaborative and well executed. All affected communities have started meeting regularly to re-evaluate the current agreement and devise a more transparent and equitable path forward.

Every year we develop a budget with our levy and tax rate in mind. You will see that the tax rate continues to decline; however, the impact of this is less realized due to market conditions and increased property valuations. The final FY24 Budget that was passed by City Council last June resulted in an excess levy capacity of \$276,523, which was significantly less than the \$848,529 that I recommended. We have since joined 183 out of the Commonwealth's 351 cities and towns that are currently operating with less than 1% of excess levy capacity.

My recommended FY25 Budget (starting on p. 30) proposes a 3.47% overall increase with an estimated tax rate of \$14.91 and an estimated excess levy capacity of just \$33,994.

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 always, we will be reviewing our services throughout the coming year and will adjust as necessary to streamline and work within our financial limits.

I am pleased to announce that numerous ongoing projects will extend into the next fiscal year, and we anticipate the implementation of several new initiatives. Below is a preview of some ongoing endeavors and forthcoming initiatives:

- partnering with City Council to pass zoning amendments to create new housing and mixed-use development opportunities;

From the Mayor's Desk

- providing desperately needed social services and substance abuse prevention counseling for Amesbury residents of all ages through opioids settlement funding and the following grant funded programs: Partnership of Amesbury Community & Teens (PACT) and Elder Mental Health Outreach Team (EMHOT);
- continuing our participation in the Staffing For Adequate Fire and Emergency Response (SAFER) grant program to allow the city to increase or maintain the number of trained, "front line" firefighters available in Amesbury;
- performing improvements and repairs to downtown business district sidewalks and valued recreational facilities such as athletic fields and playgrounds;
- strengthening our ability to provide public health services through the 3-year Public Health Excellence (PHE) for Shared Services Grant program, partnering with Georgetown, Groveland, Merrimac, Newbury, Newburyport, Rowley, and West Newbury;
- implementing a grant from the Massachusetts Seaport Economic Council, which will include the shoreline restoration and revitalization of the Washington Landing Maritime Support Facility (our public boat ramp) along the Merrimack River; and
- establishing a Community Preservation Committee to support voters' decision to establish a Community Preservation Fund for open space protection, historic preservation, affordable housing and outdoor recreation.

My recommended FY25 Budget includes: investment in the Office of Community & Economic development with a focus on cultivating new growth, sustainability and climate resiliency; continuous improvements and repair of downtown business district sidewalks, and finally replacing the middle school roof, which will be much more costly than any of us anticipated due to increased costs associated with its current condition.

I'd like to extend my gratitude to our Department Heads, City, and School staff for their unwavering commitment to our community and their collaborative contributions to shaping this budget.

I anticipate engaging in constructive discussions with City Council members and urge everyone to engage in the budget process by reviewing this document, attending public hearings, and sharing your feedback.

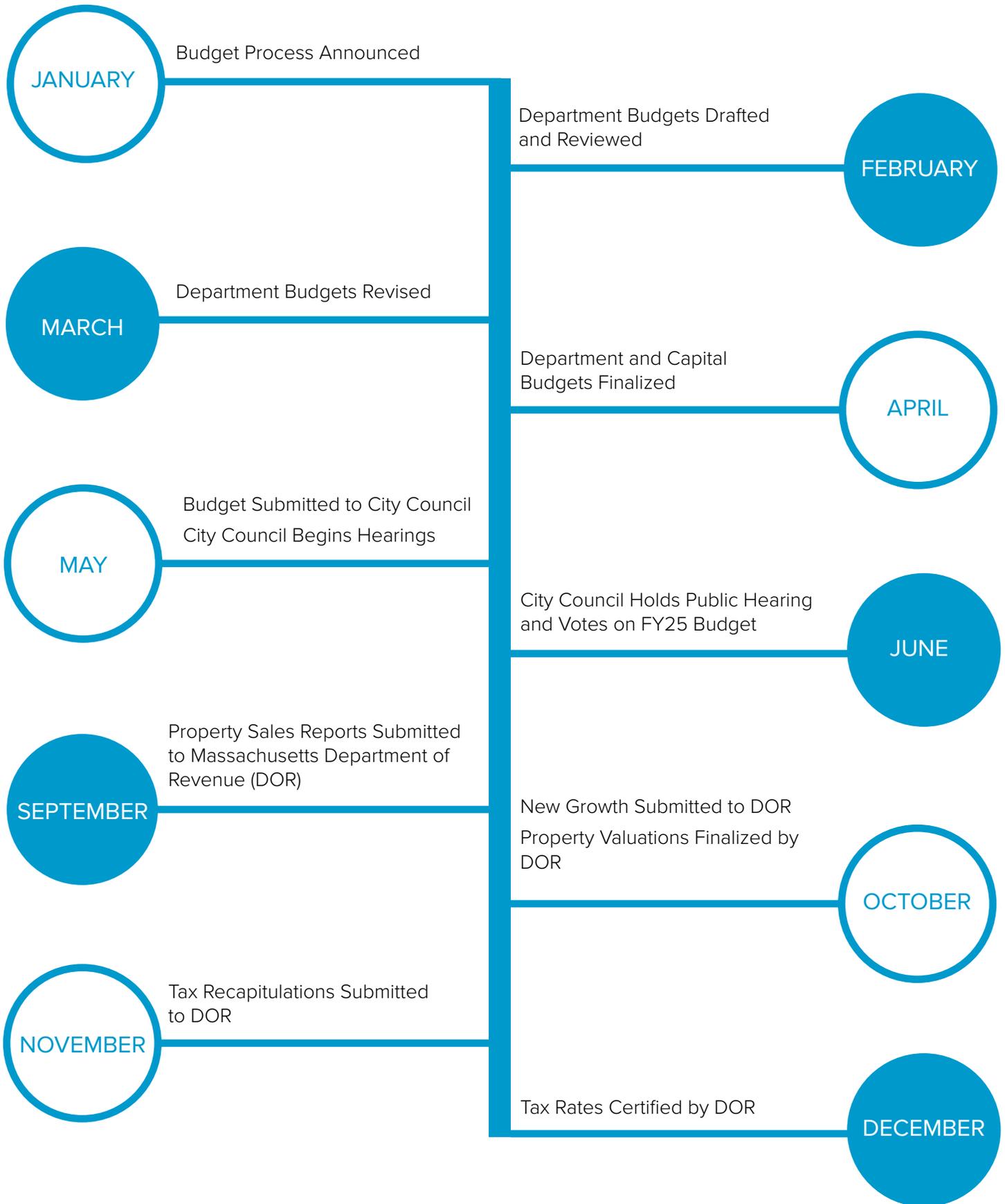
As always, I welcome your inquiries and concerns. Please don't hesitate to contact me or my team with any questions you may have.

My best,



Kassandra Gove
Mayor

Budget Process



Budget Calendar

January 11, 2024	Distribution of FY 2025 department budget directives from Mayor
January 24, 2024	Release date for Governor's House 2 budget
February 2, 2024	Deadline for departments to submit FY 2025 operating budget and capital updates/requests
February 5-16, 2024	Mayor, CFO, and COS to meet with departments for initial budget review
February 23, 2024	Proposed MIIA insurance rates for FY 2025 released to City
March 11-22, 2024	Mayor, CFO, and COS to meet with departments for final budget review
March 13, 2024	Release date for proposed Whittier Regional School budget
March 18, 2024	School Committee public hearing on FY 2025 budget proposal
March 26, 2024	Mayor to present financial condition to City Council
April 1, 2024	Adoption of School Committee FY 2025 budget proposal
April 10, 2024	Whittier Regional School Committee vote on FY 2025 budget
April 11, 2024	Estimated release date for House Ways and Means budget
May 6, 2024	Mayor to submit proposed FY 2025 budget to City Council
May 6, 2024	FY 2025 Budget Book Complete
May 14, 2024	City Council - FY 2025 Budget First Reading Mayor presents FY 2025 Budget to City Council CFO presents Financial Forecast / Capital Improvement Plan
May 16, 2024	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings



Budget Calendar

May 22, 2024	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
May 23, 2024	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
May 29, 2024	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
May 30, 2024 <i>RAIN DATE:</i>	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
June 4, 2024	City Council Ad Hoc Budget Committee of the Whole Budget Debate and Referral Vote
June 11, 2024	City Council - Public Hearing/Adoption of FY 2025 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.



Amesbury Master Plan

As part of the I AMesbury 2030 Master Plan that was released in April of 2024, a series of icons were developed to identify the different elements the task force focused on.

- Recreation & Open Space
- Learning & Education
- Arts & Culture
- Mobility
- Infrastructure
- Economic Development
- Housing
- Municipal Operations

Moving forward, you will see these icons used throughout this and future city documents to help identify plans, funding, and expenses that apply to achieving goals as identified in the Master Plan.

[I AMesbury Master Plan](#)



Recreation & Open Space



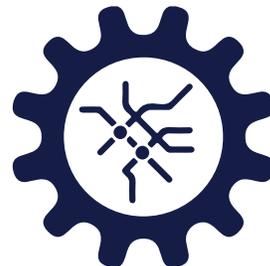
Learning & Education



Arts & Culture



Mobility



Infrastructure



Economic Development



Housing



Municipal Operations

FY

2025

REVENUE

Funds Overview

Budgeted

Non-Budgeted

Government

General Fund

The fund used to account for most financial resources and activities governed by the City council appropriation process (i.e. operating budget for the City of Amesbury).

Capital Project Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Special Revenue

These funds are established by statute and contain revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Proprietary

Sewer Enterprise Fund

Water Enterprise Fund

Cable Enterprise Fund

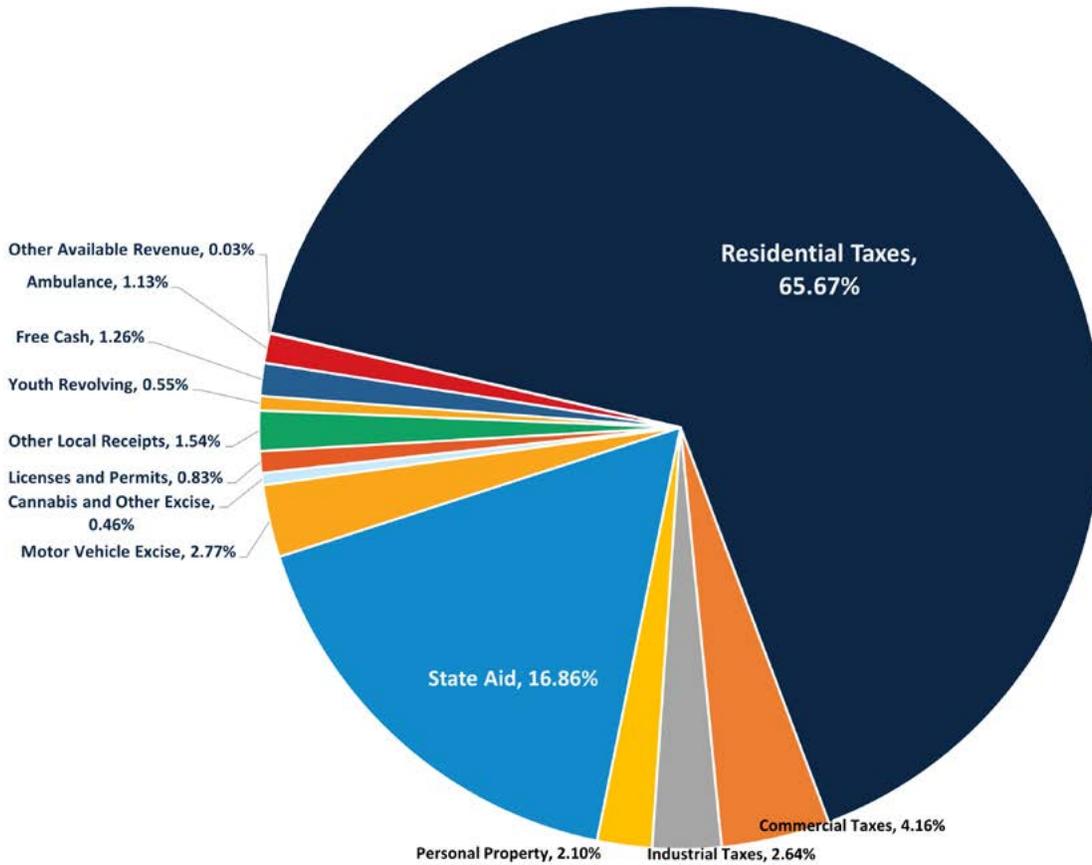
These funds are authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting for municipal services for which a fee is charged in exchange for goods or services. The City can demonstrate to the residents the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery, i.e. direct, indirect, and capital costs are identified.

Fiduciary

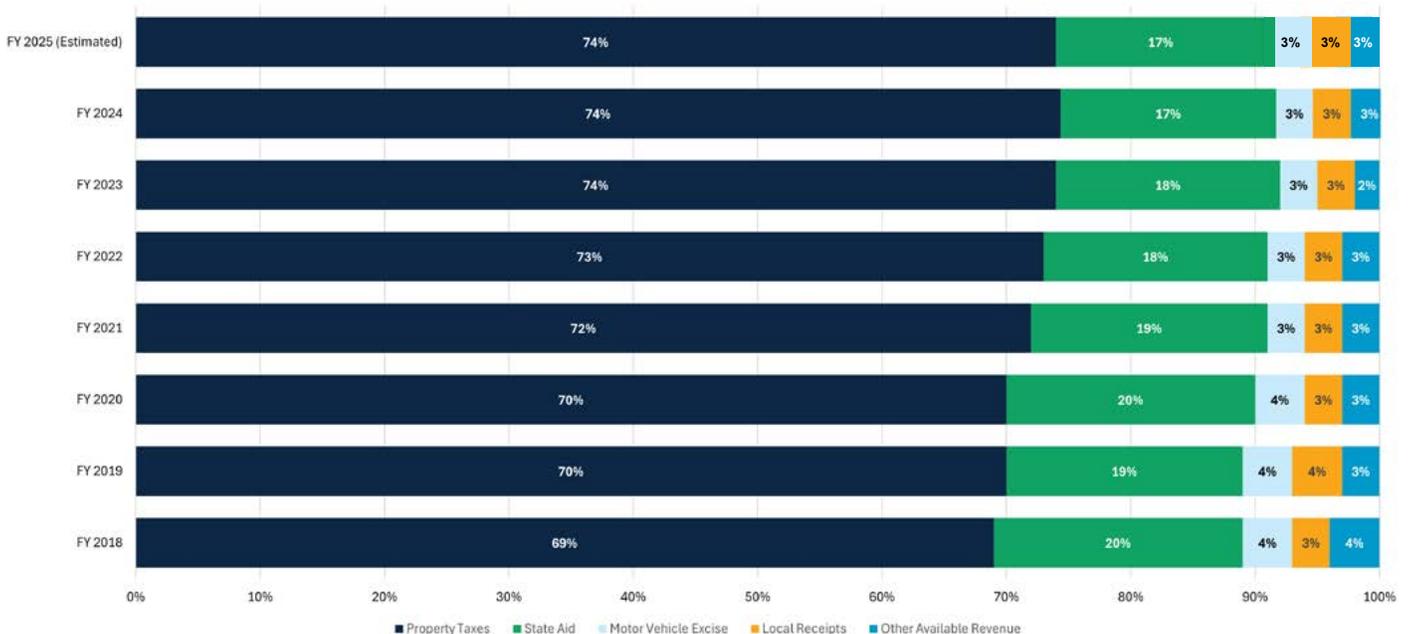
Fiduciary Funds

Funds held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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 1/2 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 1/2 limits how much the levy can be increased from year-to-year (levy limit) and allows for a levy of only a 2 1/2 percent of the total full and fair cash value of all real and personal property in the community (levy ceiling).

Under Proposition 2 1/2, 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 year we are budgeting to our levy limit. Our budget was carefully crafted to maintain a high level of service while focusing on economic development and long-term planning.



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 2025. 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 2021	FY 2022	FY 2023	FY 2024	FY 2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	47,359,518	49,055,688	50,731,043	52,744,046	54,627,342
2 1/2% Increase	1,183,988	1,226,392	1,268,276	1,318,601	1,365,684
New Growth	512,182	448,963	744,727	564,695	500,000
TOTAL LEVY LIMIT	49,055,688	50,731,043	52,744,046	54,627,342	56,493,026
Debt Exclusion	2,352,031	2,330,756	2,313,306	2,295,756	2,937,722
TOTAL AVAILABLE LEVY	51,407,719	53,061,799	55,057,352	56,923,098	59,430,748
LEVY AMOUNT USED	47,829,288	49,791,611	52,569,237	56,646,575	59,396,754
EXCESS LEVY CAPACITY	3,578,431	3,270,188	2,488,115	276,523	33,994
EXCESS LEVY AS % OF OPERATING BUDGET	5.53%	4.81%	3.51%	0.36%	0.04%

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 2021	FY 2022	FY 2023	FY 2024	House Ways & Means 04/11/24 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
STATE AID					
Chapter 70	9,190,887	9,248,787	9,361,467	9,472,287	9,669,679
Charter Tuition Reimbursement	307,983	161,453	670,779	500,453	498,795
School Choice Receiving Tuition (Offset Item)	473,472	554,073	627,009	665,335	618,970
Unrestricted General Government Aid	2,065,799	2,138,102	2,253,559	2,325,673	2,348,930
Veterans Benefits	231,234	225,282	177,752	99,231	135,181
Exempt VBS & Elderly	94,683	84,575	91,309	84,743	77,912
Public Libraries (Offset Item)	27,807	30,541	36,456	41,017	40,587
Total Cherry Sheet Receipts	12,391,865	12,442,813	13,218,331	13,188,739	13,390,054
% Increase (Decrease) over prior Fiscal Year	2.97%	0.41%	6.23%	-0.22%	1.53%

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 FY23 (excluding one-time revenues) and our budgeted estimates for FY24, we are being conservative with our forecast for FY25. Additionally, meals excise tax is no longer being estimated as part of local receipts as it will be deposited into the newly established Stabilization Fund (per council order 2023-098).

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
LOCAL RECEIPTS					
Motor Vehicle Excise	2,306,578	2,230,161	2,284,589	2,200,000	2,200,000
a. Meals	207,558	278,713	317,632	275,000	-
b. Room	187,421	404,896	496,645	445,000	475,000
c. Other	14,912	18,559	14,981	17,000	17,000
Cannabis Excise	620,210	414,808	352,156	300,000	350,000
Penalties & Interest on Taxes & Excise	194,842	225,797	246,141	185,000	185,000
Payments in Lieu of Taxes	12,586	12,774	12,855	12,500	12,500
Fees	170,317	145,911	128,346	130,000	120,000
Rentals	37,932	94,128	78,147	78,000	80,000
Other Departmental Revenue	21,542	17,098	14,962	15,000	15,000
Licenses and Permits	708,065	699,187	644,580	603,000	660,000
Fines & Forfeits	44,528	62,079	51,392	46,000	47,000
Investment Income	59,630	42,196	461,490	126,000	200,000
Medicaid Reimbursement	64,553	-	65,309	64,000	64,000
Miscellaneous Recurring	43,588	-	33,437	20,000	27,000
Miscellaneous Non-Recurring	48,620	294,887	226,358	-	-
TOTAL LOCAL RECEIPTS	4,742,882	4,941,194	5,429,020	4,516,500	4,452,500
% Increase (Decrease) over prior Fiscal Year	13.08%	4.18%	9.87%	-16.81%	-1.42%

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.

Local receipts account for roughly 6% of the FY25 overall budget and represent funding sources necessary to support the City's annual budget and help reduce reliance on property taxes.

Other Revenue

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
OTHER AVAILABLE REVENUE SOURCES					
Free Cash	51,892	168,305	1,363,970	1,289,698	1,000,000
Sale of Cemetery Lots to supplement DPW budget	19,000	19,000	19,000	22,000	19,000
Ambulance receipts to supplement Fire budget	800,000	600,000	650,000	800,000	900,000
Youth Revolving receipts to supplement Youth budget	297,000	230,000	250,000	423,857	432,720
Cemetery Trust to supplement DPW budget	3,500	3,500	3,500	3,500	3,500
Smart Growth Stabilization	125,000	-	-	10,000	-
General Stabilization	609,352	-	-	-	-
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	2,682,421	1,964,181	2,653,378	2,549,055	2,355,220
	29.76%	-26.78%	35.09%	-3.93%	-7.60%

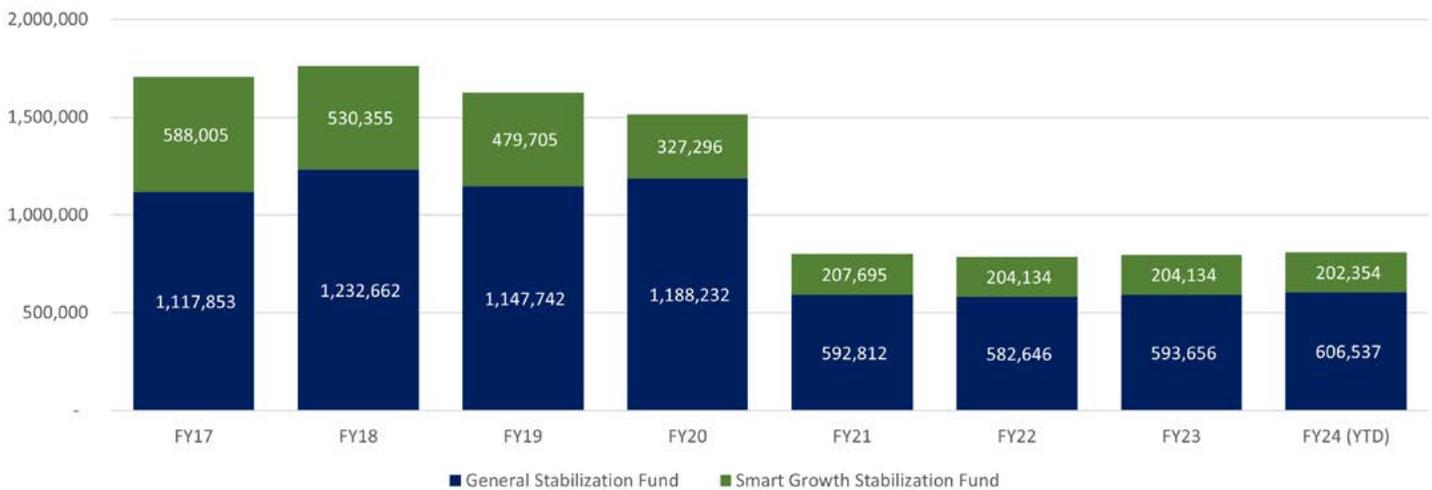
The American Rescue Plan Act (ARPA) was signed into law by President Joe Biden on March 11, 2021, and guaranteed relief to all 19,000 cities, towns, and villages in the United States (sec 9901: Coronavirus State and Local Fiscal Recovery Funds.)

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.

During fiscal year 2024, the City established a new stabilization fund. This fund allows for meals tax receipts to be deposited to the stabilization fund starting July 1, 2024. This stabilization fund will be used to fund sidewalk improvements and road repairs with appropriations starting in fiscal year 2026.

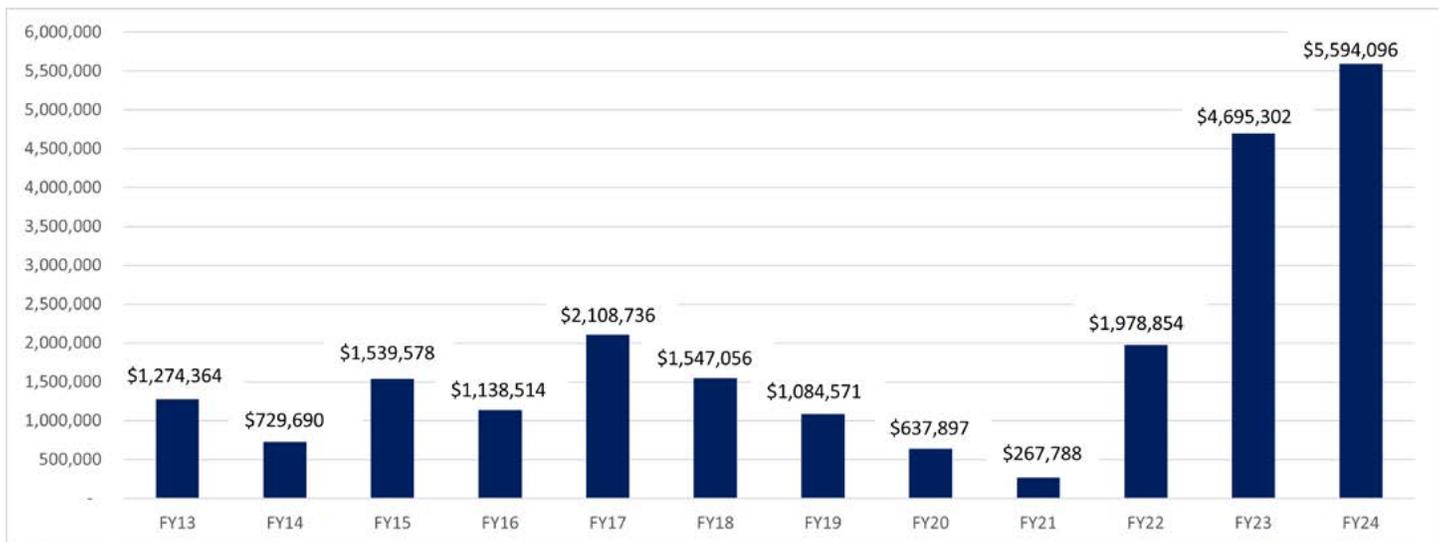
Free Cash

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 also results from one-time unexpected revenues that are unpredictable and not included in the budget book.

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



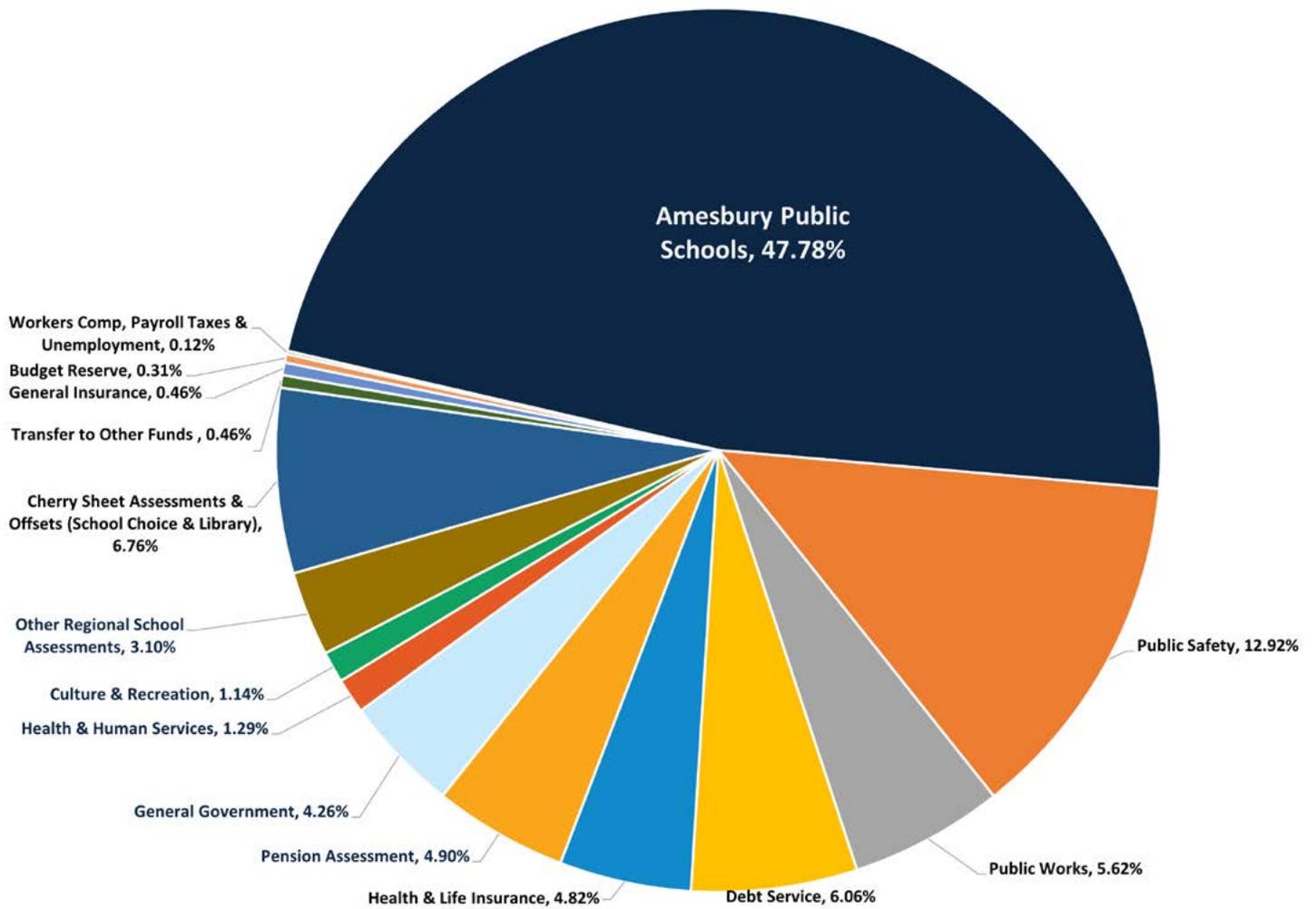
DLS certified fiscal year 2024 free cash at \$5,594,096 on 10/2/2023. Since its certification, the city has approved free cash use in the amount of \$531,197.90 (Council Orders 2024-014, 2024-026 and 2024-027). In addition, the fiscal year 2025 Mayor’s recommended budget proposes the use of \$1,000,000 of free cash. This would reduce the free cash balance to \$4,062,898.10 or 5.1% of the total fiscal year 2025 Mayor’s recommended budget. The \$4,062,898.10 balance in addition to the City Stabilization funds would represent 6.1% of the total General Fund budget.

FY

2025

EXPENSES

Expenses by Function

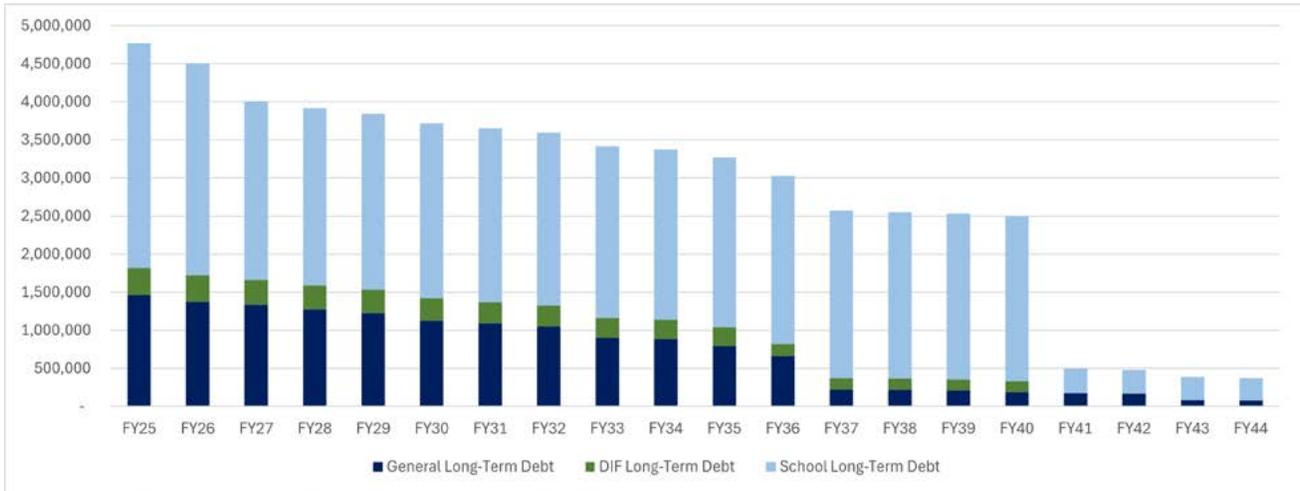


Outstanding Debt

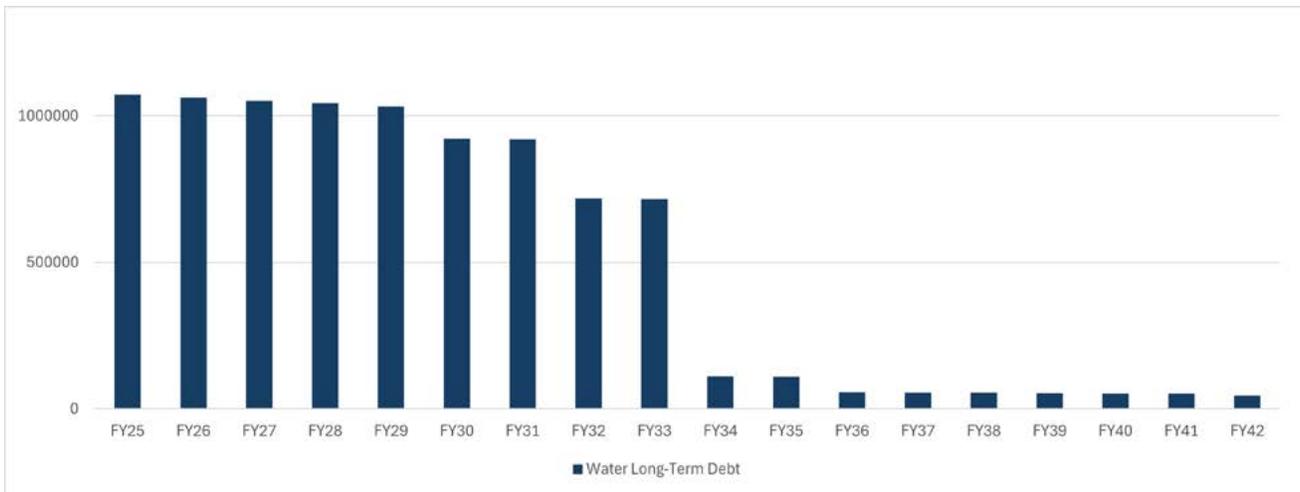
Description	General Fund	Sewer Enterprise	Water Enterprise	Grand Total
Athletic Fields 2020	\$1,139,000	-	-	\$1,139,000
DPW Facility Planning 2014	\$177,833	-	-	\$177,833
DPW Land Acquisition 2015	\$755,945	-	-	\$755,945
DPW Land Acquisition II 2015	\$341,985	-	-	\$341,985
DPW Land Acquisition III 2015	\$3,058,375	-	-	\$3,058,375
Elementary School 2020 (IE)	\$29,237,743	-	-	\$29,237,743
MVRTA Facility Improvements 2014	\$1,088,045	-	-	\$1,088,045
Outdoor Recreation Facility 2015	\$133,500	-	-	\$133,500
Public Safety Build Remodeling 2013	\$189,219	-	-	\$189,219
Public Safety Build Repairs 2015	\$147,350	-	-	\$147,350
Public Safety Build Repairs II 2015	\$1,503,931	-	-	\$1,503,931
School Building Addition 2018 (IE)	\$878,700	-	-	\$878,700
City Road Improvements 2022	\$717,600	-	-	\$717,600
City Paving, Drainage & Sidewalk Improvement 2022	\$384,000	-	-	\$384,000
Fourth Street Drainage 2022	\$97,755	-	-	\$97,755
Friend Street Drainage 2022	\$1,226,445	-	-	\$1,226,445
Lower Millyard Parking Deck 2022	\$387,793	-	-	\$387,793
Material Spreader 2022	\$41,125	-	-	\$41,125
Roof Repairs - Various City Buildings 2022	\$222,990	-	-	\$222,990
Spreader Controls 2022	\$76,125	-	-	\$76,125
Fire Department Ladder Truck 2022	\$274,500	-	-	\$274,500
Public Safety, City Hall, Library Feasibility 2022	\$64,500	-	-	\$64,500
Dispatch Radio Tower 2022	\$32,250	-	-	\$32,250
AMS & CES Handicapped Accessible Doors 2022	\$22,000	-	-	\$22,000
AMS Roof Repairs 2022	\$38,125	-	-	\$38,125
CES HVAC Replacement 2022	\$432,240	-	-	\$432,240
Landry Stadium Improvements 2024	\$130,328	-	-	\$130,328
Diamond Fields Project 2024	\$249,974	-	-	\$249,974
Police Building Maintenance 2024	\$147,313	-	-	\$147,313
Middle School Roof Replacement 2024	\$2,168,813	-	-	\$2,168,813
Elementary School 2024 (IE)	\$8,311,816	-	-	\$8,311,816
South Hunt DIF Roadway Improvements I 2020	\$210,038	-	-	\$210,038
South Hunt DIF Roadway Improvements II 2020	\$1,295,369	-	-	\$1,295,369
South Hunt DIF Roadway Improvements III 2020	\$1,356,269	-	-	\$1,356,269
Wastewater Treatment Facility	-	\$190,900	-	\$190,900
Route 110 Pumping Station 2022	-	\$1,007,094	-	\$1,007,094
Water 2013	-	-	\$59,138	\$59,138
Water Street Parking Engineering 2015	\$142,250	-	-	\$142,250
Water Treatment Facility 2018	-	-	\$104,100	\$104,100
Water Treatment Facility 2013	-	-	\$469,831	\$469,831
Water Treatment Upgrades 2014	-	-	\$561,873	\$561,873
Whitehall Rd Land Acquisition 2015	\$284,500	-	-	\$284,500
Newton Road Weir 2022	-	-	\$1,110,844	\$1,110,844
MWPAT CW-02-17-C 2006	-	\$150,036	-	\$150,036
MWPAT DWS-08-21 2012	-	-	\$1,390,693	\$1,390,693
MWPAT DWS-08-20 2014	-	-	\$5,433,783	\$5,433,783
Grand Total	\$56,965,744	\$1,348,030	\$9,130,262	\$67,444,036

Outstanding Debt

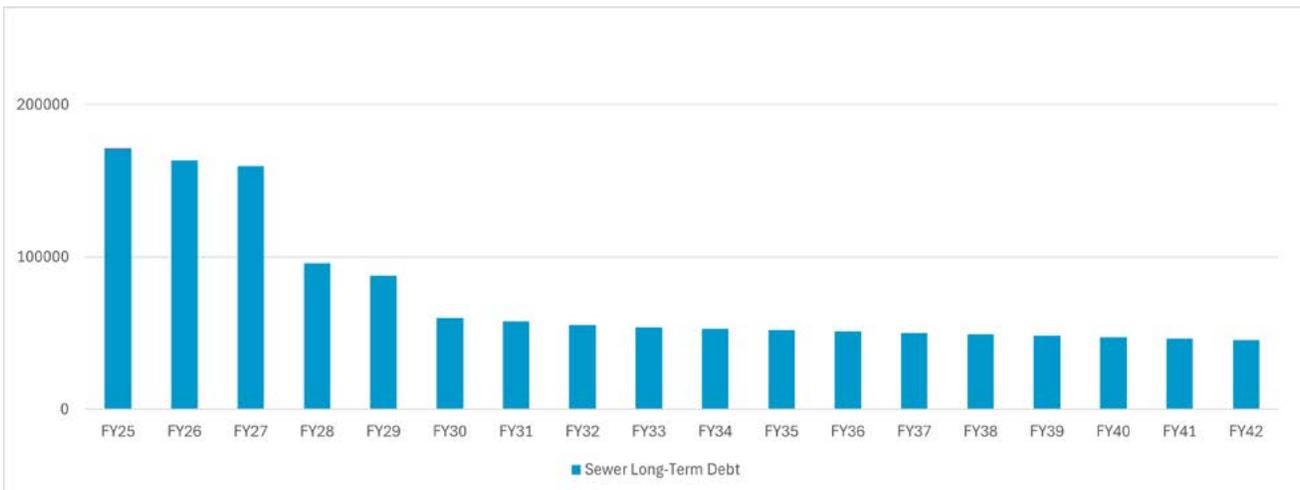
General Fund



Water Enterprise Fund



Sewer Enterprise Fund



FISCAL YEAR 2025 MAYOR'S BUDGET



May 6, 2024

Honorable President and Members of the Amesbury City Council,

I am respectfully submitting my Fiscal Year (FY) 2025 Budget for your careful consideration and endorsement. My team and I have crafted an operational budget considering prevailing market conditions and inflation, all the while ensuring the continuity of essential services.

As we look ahead to the coming year, we anticipate facing both challenges and opportunities as a city. Since the adoption of the FY24 Budget, we've become one of 183 municipalities out of the Commonwealth's 351 operating with less than 1% of excess levy capacity. While we continue to collaborate with our state legislative delegation and municipal partners through the Massachusetts Municipal Association to advocate for crucial funding sources such as Chapter 90, Unrestricted General Government Aid (UGGA) and Education (Chapter 70, SOA, and Transportation), the increases we're seeing are nominal. Considering these factors, fostering new growth isn't just a priority; it's imperative.

To address this need, my budget recommendation includes a heightened investment in the Office of Community & Economic Development, with a specific emphasis on nurturing new avenues for growth. We will also continue to evaluate the city's fee structures and recommend increases that keep us in line with area communities and market conditions. To propel our city forward and emerge from this predicament, we must tap into our resourcefulness and creativity and approach opportunities with urgency. It's through innovative approaches that we'll navigate these challenges and chart a path towards sustained growth and prosperity.

My recommended FY25 Budget (starting on p. 30) proposes a 3.47% overall increase with an estimated tax rate of \$14.91 and an estimated excess levy capacity of just \$33,994.

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

- We are committed to investing in our invaluable city staff, recognizing them as our most significant asset. We've allocated a \$50,000 salary reserve in this year's budget to alleviate salary compression for non-union positions, particularly concerning new hires joining at higher salary levels than existing staff members. This is only a start. Municipal recruitment, retention, and compensation programs are particularly challenging at this time.
- We continue to supplement programming and services with complex and competitive grants without a dedicated grants manager. This year's budget did not accommodate the addition of this position; however, it remains a priority as we rely more and more on these large grants to support our operations.
- We successfully negotiated 5 Collective Bargaining Agreements in FY 2023, and you will note the following budgeted salaries & wages increases for FY 2025:
 - o OPEIU FY25 COLA - 2%
 - o AFSCME FY25 COLA – 3%
 - o Police Superior FY25 COLA – 3%
 - o Police Patrol FY25 COLA – 3%
 - o Fire: FY25 COLA – 2% plus wage consolidation
 - o Non-Union FY25 COLA – 2%

- All FY 2024 budget numbers are displayed as a “Revised Budget” including total appropriations, i.e. Council Orders and Line-Item Transfers.
- 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 2025, dental deductions are increasing by 4.8%, and health deductions are increasing by 2.2%.
- We are proposing the use of \$1,000,000 from Free Cash to help balance the FY 2025 budget, reduce the tax burden on our residents, and minimize reductions necessary to balance. It is critical that we all recognize using Free Cash to balance is not a sustainable practice. We are optimistic that anticipated new growth will help to offset the reliance on Free Cash in the coming years, but only if we remain conservative in our budgeting practices. Please see page 22 for additional information about our Free Cash position.
- Per the passage of council bill 2023-098, meals excise tax is no longer being estimated as part of local receipts as it will be deposited into the newly established Stabilization Fund.
- Our Period of Performance for the Staffing For Adequate Fire and Emergency Response (SAFER) grant program is set to expire on 2/26/2025. The firefighters that have been hired from funding from this grant are not funded in the FY25 budget after this point. We will make a request for a grant extension in November, which is the earliest that we can apply. If this extension request is unsuccessful and we determine the need to retain their employment, we will be requesting a Free Cash vote before February.
- Water retained earnings remain very low, and we are in the process of working with a consultant to evaluate necessary rate increases. We expect a recommendation by early FY25.
- For FY25, our contractual increases for municipal solid waste collection is 3% and the solid waste disposal tipping fee is 5%.

In closing, I extend my commendation to all our Department Heads and their dedicated teams for their diligent efforts and attention to detail throughout the budget development process. The city’s best practices and budget training continues to yield conservative and pragmatic projections that reflect a keen awareness of the prevailing economic conditions and the associated burdens on taxpayers.

In particular, I would like to recognize and thank Chief Financial Officer Marisa Batista and her Administration & Finance Team, Chief of Staff Ann Marie Casey, and Communications Director William Donohue. Creating a comprehensive document like this requires a tremendous team effort, and I am deeply thankful to each and every member involved. I eagerly anticipate the opportunity to discuss the budget in greater depth with all of you during your upcoming budget hearings.

Thank you for your consideration and your dedication to public service on behalf of Amesbury.
Sincerely,



Kassandra Gove
Mayor

FY25 Mayor's Budget Recommendations

	Revised FY 2024 Budget as of 3/31/24	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
CITY COUNCIL PERSONAL SERVICES	47,975	49,167	1,192	2.48%
CITY COUNCIL OTHER EXPENSES	90,995	96,435	5,440	5.98%
(111) TOTAL CITY COUNCIL	138,970	145,602	6,632	4.77%
MAYOR PERSONAL SERVICES	317,279	313,756	(3,523)	-1.11%
MAYOR OTHER EXPENSES	22,090	12,090	(10,000)	-45.27%
(121) TOTAL MAYOR	339,369	325,846	(13,523)	-3.98%
ADMIN & FINANCE PERSONAL SERVICES	355,890	384,301	28,411	7.98%
ADMIN & FINANCE OTHER EXPENSES	13,293	13,293	-	-
(134) TOTAL ADMIN & FINANCE	369,183	397,594	28,411	7.70%
ASSESSORS PERSONAL SERVICES	200,997	205,078	4,081	2.03%
ASSESSORS OTHER EXPENSES	34,780	31,925	(2,855)	-8.21%
(141) TOTAL ASSESSORS	235,777	237,003	1,226	0.52%
TREASURER PERSONAL SERVICES	214,309	220,242	5,933	2.77%
TREASURER OTHER EXPENSES	35,100	35,100	-	-
(145) TOTAL TREASURER	249,409	255,342	5,933	2.38%
LEGAL OTHER EXPENSES	100,000	125,000	25,000	25.00%
(151) TOTAL LEGAL	100,000	125,000	25,000	25.00%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	383,832	381,594	(2,238)	-0.58%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	478,006	477,158	(848)	-0.18%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	861,838	858,752	(3,086)	-0.36%
CENTRAL SUPPLIES OTHER EXPENSES	63,407	70,116	6,709	10.58%
(159) TOTAL CENTRAL SUPPLIES	63,407	70,116	6,709	10.58%
CLERK PERSONAL SERVICES	201,125	205,462	4,337	2.16%
CLERK OTHER EXPENSES	5,630	5,290	(340)	-6.04%
(161) TOTAL CLERK	206,755	210,752	3,997	1.93%
ELECTIONS PERSONAL SERVICES	37,331	35,685	(1,646)	-4.41%
ELECTIONS OTHER EXPENSES	58,302	46,282	(12,020)	-20.62%
ELECTIONS EQUIPMENT	18,900	3,500	(15,400)	-81.48%
(162) TOTAL ELECTIONS	114,533	85,467	(29,066)	-25.38%
CONSERVATION PERSONAL SERVICES	65,225	76,500	11,275	17.29%
CONSERVATION OTHER EXPENSES	7,092	10,963	3,871	54.58%
(171) TOTAL CONSERVATION	72,317	87,463	15,146	20.94%

	Revised FY 2024 Budget as of 3/31/24	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
PLANNING BOARD PERSONAL SERVICES		2,900	2,900	-
PLANNING OTHER EXPENSES	5,400	9,625	4,225	78.24%
(172) TOTAL PLANNING BOARD	5,400	12,525	7,125	131.94%
ZONING OTHER EXPENSES	525	525	-	-
(173) TOTAL ZONING	525	525	-	-
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	277,302	345,504	68,202	24.59%
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	5,995	28,565	22,570	376.48%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	283,297	374,069	90,772	32.04%
OTHER ASSESSMENTS	7,626	8,058	432	5.66%
(185) TOTAL OTHER ASSESSMENTS	7,626	8,058	432	5.66%
MUNICIPAL BUILDINGS OTHER EXPENSES	184,090	190,491	6,401	3.48%
(192) TOTAL MUNICIPAL BUILDINGS	184,090	190,491	6,401	3.48%
POLICE PERSONAL SERVICES	4,498,549	4,506,940	8,391	0.19%
POLICE OTHER EXPENSES	395,934	400,218	4,284	1.08%
POLICE EQUIPMENT	92,666	115,432	22,766	24.57%
(210) TOTAL POLICE	4,987,149	5,022,590	35,441	0.71%
FIRE PERSONAL SERVICES	3,978,252	4,341,046	362,794	9.12%
FIRE OTHER EXPENSES	371,205	378,953	7,748	2.09%
FIRE EQUIPMENT	118,500	113,521	(4,979)	-4.20%
(220) TOTAL FIRE	4,467,957	4,833,520	365,563	8.18%
BUILDING INSPECTIONS PERSONAL SERVICES	323,731	335,989	12,258	3.79%
BUILDING INSPECTIONS OTHER EXPENSES	26,028	25,572	(456)	-1.75%
(241) TOTAL BUILDING INSPECTIONS	349,759	361,561	11,802	3.37%
WEIGHTS & MEASURES	14,060	14,060	-	-
(244) TOTAL WEIGHTS & MEASURES	14,060	14,060	-	-
HARBORMASTER PERSONAL SERVICES	35,000	17,500	(17,500)	-50.00%
HARBORMASTER OTHER EXPENSES	6,000	10,000	4,000	66.67%
(295) TOTAL HARBORMASTER	41,000	27,500	(13,500)	-32.93%
AMESBURY PUBLIC SCHOOLS				
(300) TOTAL AMESBURY PUBLIC SCHOOLS	37,093,489	37,945,439	851,950	2.30%
SCHOOL ASSESSMENTS				
(390) TOTAL SCHOOL ASSESSMENTS	2,357,723	2,462,956	105,233	4.46%
DPW PERSONAL SERVICES	883,723	1,005,189	121,466	13.74%
DPW OTHER EXPENSES	974,923	948,544	(26,379)	-2.71%
DPW CAPITAL	250,000		(250,000)	-100.00%
DPW EQUIPMENT	61,977	41,977	(20,000)	-32.27%
(422) TOTAL DPW	2,170,623	1,995,710	(174,913)	-8.06%

	Revised FY 2024 Budget as of 3/31/24	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
SNOW & ICE PERSONAL SERVICES	50,000	50,000	-	-
SNOW & ICE OTHER EXPENSES	200,000	200,000	-	-
(423) TOTAL SNOW & ICE	250,000	250,000	-	-
STREET LIGHTING	150,000	150,000	-	-
(424) TOTAL STREET LIGHTING	150,000	150,000	-	-
REFUSE & DISPOSAL	2,009,600	2,070,138	60,538	3.01%
(430) TOTAL REFUSE & DISPOSAL	2,009,600	2,070,138	60,538	3.01%
HEALTH INSPECTION PERSONAL SERVICES	52,253	56,373	4,120	7.88%
HEALTH INSPECTION OTHER EXPENSES	16,380	16,130	(250)	-1.53%
(510) TOTAL HEALTH INSPECTION	68,633	72,503	3,870	5.64%
COUNCIL ON AGING PERSONAL SERVICES	166,161	174,683	8,522	5.13%
COUNCIL ON AGING OTHER EXPENSES	3,200	1,083	(2,117)	-66.16%
(541) TOTAL COUNCIL ON AGING	169,361	175,766	6,405	3.78%
YOUTH SERVICES PERSONAL SERVICES	380,874	390,665	9,791	2.57%
YOUTH SERVICES OTHER EXPENSES	42,995	42,055	(940)	-2.19%
(542) TOTAL YOUTH SERVICES	423,869	432,720	8,851	2.09%
VETERANS PERSONAL SERVICES	4,800	5,400	600	12.50%
VETERANS OTHER EXPENSES	354,376	334,802	(19,574)	-5.52%
(543) TOTAL VETERANS	359,176	340,202	(18,974)	-5.28%
LIBRARY PERSONAL SERVICES	661,044	673,176	12,132	1.84%
LIBRARY OTHER EXPENSES	230,804	231,680	876	0.38%
(610) TOTAL LIBRARY	891,848	904,856	13,008	1.46%
DEBT EXPENSES	4,217,389	4,810,509	593,120	14.06%
(700) TOTAL DEBT	4,217,389	4,810,509	593,120	14.06%
STATE ASSESSMENTS	4,827,635	5,367,825	540,190	11.19%
(820) TOTAL STATE ASSESSMENTS	4,827,635	5,367,825	540,190	11.19%
EMPLOYEE BENEFITS	7,528,290	7,810,834	282,544	3.75%
(910) TOTAL EMPLOYEE BENEFITS	7,528,290	7,810,834	282,544	3.75%
LIABILITY INSURANCE	365,241	363,659	(1,582)	-0.43%
(945) TOTAL LIABILITY INSURANCE	365,241	363,659	(1,582)	-0.43%
RESERVES	192,500	250,000	57,500	29.87%
(946) TOTAL RESERVES	192,500	250,000	57,500	29.87%
TRANSFERS	585,628	367,575	(218,053)	-37.23%
(990) TOTAL TRANSFERS	585,628	367,575	(218,053)	-37.23%
TOTAL GENERAL FUND	76,753,427	79,414,528	2,661,101	3.47%

FY25 Tax Bill Impact

Below is a breakdown of how the proposed FY25 budget will impact the average single family tax bill. The majority of the increase is from the school budget, debt services payments (from capital borrowing), and state cherry sheet assessments.

Grand Total FY 2024 General Fund Budget (Including Transfers)	\$76,753,427
Grand Total Mayor's FY 2025 General Fund Budget	\$79,414,528
Year over Year Budget \$ Increase	\$2,661,101
Year over Year % Increase	3.47%
Summary of Budget Increases (Decreases)	
Increase in Amesbury Public Schools	\$851,950
Increase in Debt Service payments	\$593,120
Increase in State Cherry Sheet Assessments based on HWM Budget	\$540,190
Increase in Fire Personal Services	\$362,794
Increase in City Pension Assessment	\$151,715
Increase in Employee Benefits	\$130,829
Increase in DPW Personal Services	\$121,466
Increase in Regional School Assessments	\$105,233
Increase in Community & Economic Development Personal Services	\$68,202
Increase in Refuse & Disposal Operating Expenses	\$60,538
Increase in Reserves	\$57,500
Increase in Administration & Finance Personal Services	\$28,411
Increase in Legal Operating Expenses	\$25,000
Decrease in Police Equipment (Capital)	\$22,766
Increase in Community & Economic Development Operating Expenses	\$22,570
Increase in Building Inspections Personal Services	\$12,258
Increase in Library Personal Services	\$12,132
Increase in Conservation Personal Services	\$11,275
Increase in Youth Services Personal Services	\$9,791
Increase in Council in Aging Personal Services	\$8,522
Increase in Police Personal Services	\$8,391
Increase in Fire Operating Expenses	\$7,748
Increase in Central Supplies Operating Expenses	\$6,709
Increase in Municipal Buildings Operating Expenses	\$6,401
Increase in Treasurer/Collector Personal Services	\$5,933
Increase in City Council Operating Expenses	\$5,440
Increase in City Clerk Personal Services	\$4,337
Increase in Police Operating Expenses	\$4,284
Increase in Planning Board Operating Expenses	\$4,225
Increase in Health Personal Services	\$4,120
Increase in Assessor Personal Services	\$4,081
Increase in Harbormaster Operating Expenses	\$4,000
Increase in Conservation Operating Expenses	\$3,871
Increase in Planning Board Personal Services	\$2,900
Increase in City Council Personal Services	\$1,192
Increase in Library Operating Expenses	\$876

Estimated Tax Bill Impact	
*Based on Estimated Single Family Home Valued at \$634,941	
Budget Change	Tax Bill Impact
\$851,950	\$135.77
\$593,120	\$94.52
\$540,190	\$86.09
\$362,794	\$57.82
\$151,715	\$24.18
\$130,829	\$20.85
\$121,466	\$19.36
\$105,233	\$16.77
\$68,202	\$10.87
\$60,538	\$9.65
\$57,500	\$9.16
\$28,411	\$4.53
\$25,000	\$3.98
\$22,766	\$3.63
\$22,570	\$3.60
\$12,258	\$1.95
\$12,132	\$1.93
\$11,275	\$1.80
\$9,791	\$1.56
\$8,522	\$1.36
\$8,391	\$1.34
\$7,748	\$1.23
\$6,709	\$1.07
\$6,401	\$1.02
\$5,933	\$0.95
\$5,440	\$0.87
\$4,337	\$0.69
\$4,284	\$0.68
\$4,225	\$0.67
\$4,120	\$0.66
\$4,081	\$0.65
\$4,000	\$0.64
\$3,871	\$0.62
\$2,900	\$0.46
\$1,192	\$0.19
\$876	\$0.14

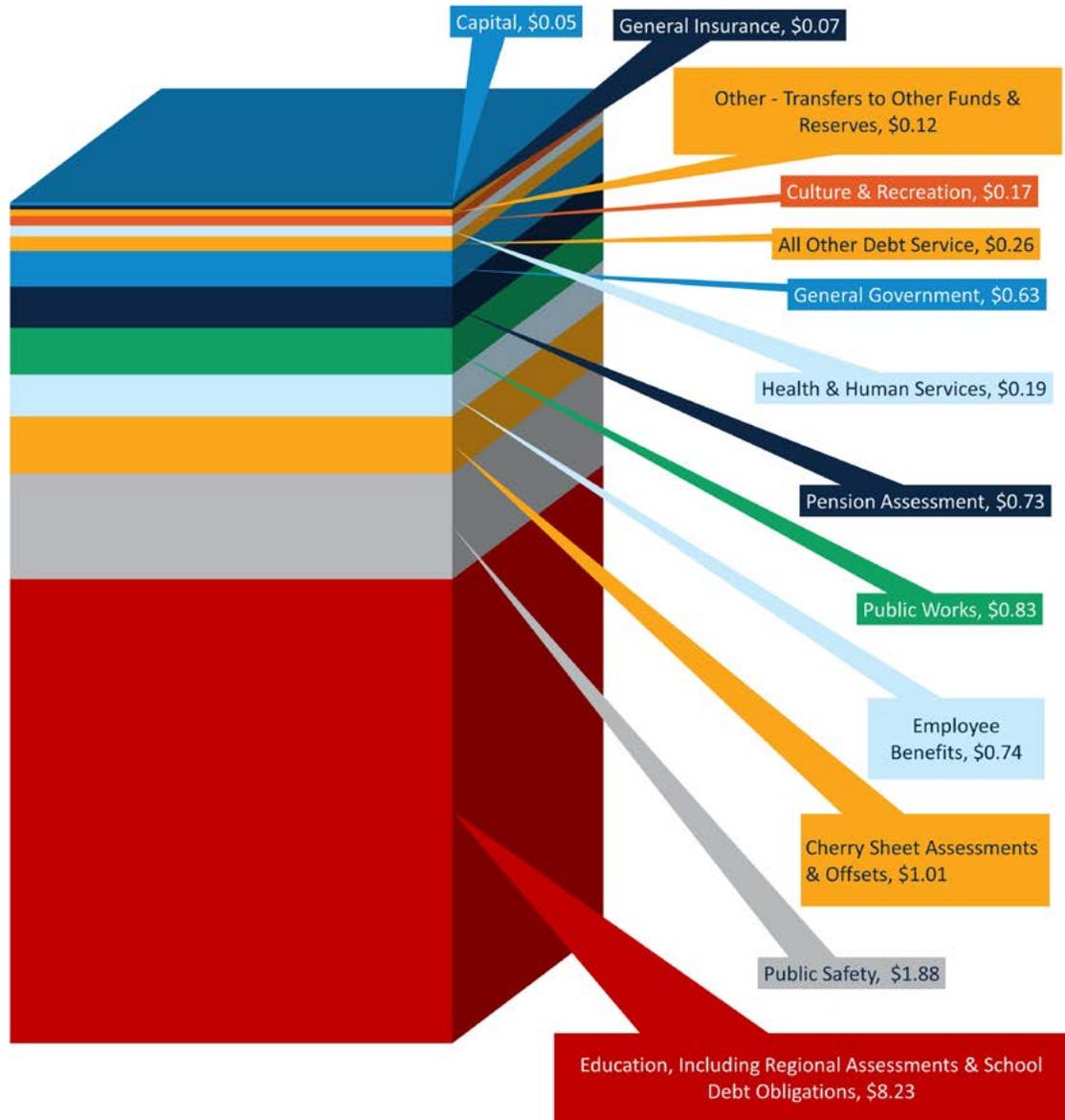
FY25 Tax Bill Impact

Summary of Budget Increases (Decreases)	
Increase in Veterans Personal Services	\$600
Increase in Merrimack Valley Planning Commission Assessment	\$432
Decrease in Health Other Expenses	\$(250)
Decrease in City Clerk Operating Expenses	\$(340)
Decrease in Building Inspections Operating Expenses	\$(456)
Decrease in Municipal Information Systems Operating Expenses	\$(848)
Decrease in Youth Services Operating Expenses	\$(940)
Decrease in Liability Insurance Expenses	\$(1,582)
Decrease in Elections Personal Services	\$(1,646)
Decrease in Council on Aging Operating Expenses	\$(2,117)
Decrease in Municipal Information Systems Personal Services	\$(2,238)
Decrease in Assessor Operating Expenses	\$(2,855)
Decrease in Mayor Personal Services	\$(3,523)
Decrease in Fire Equipment (Capital)	\$(4,979)
Decrease in Mayor Operating Expenses	\$(10,000)
Decrease in Elections Operating Expenses	\$(12,020)
Decrease in Elections Equipment (Capital)	\$(15,400)
Decrease in Harbormaster Personal Services	\$(17,500)
Decrease in Veterans Operating Expenses	\$(19,574)
Decrease in DPW Operating Equipment (Capital)	\$(20,000)
Decrease in DPW Operating Expenses	\$(26,380)
Decrease in Transfers to Other Funds	\$(218,053)
Decrease in DPW Capital	\$(250,000)
Year over Year Appropriation Changes	\$2,661,101
Net Change in Local Receipts, State Aid, Allowance for Abatements and Other Available Revenue	\$331,598
Anticipated Change in Total Valuation & Average Home Value 10% & 9%	
Estimated FY 25 Average Single Family Home Tax Increase	

Budget Change	Tax Bill Impact
\$600	\$0.10
\$432	\$0.07
\$(250)	\$(0.04)
\$(340)	\$(0.05)
\$(456)	\$(0.07)
\$(848)	\$(0.14)
\$(940)	\$(0.15)
\$(1,582)	\$(0.25)
\$(1,646)	\$(0.26)
\$(2,117)	\$(0.34)
\$(2,238)	\$(0.36)
\$(2,855)	\$(0.45)
\$(3,523)	\$(0.56)
\$(4,979)	\$(0.79)
\$(10,000)	\$(1.59)
\$(12,020)	\$(1.92)
\$(15,400)	\$(2.45)
\$(17,500)	\$(2.79)
\$(19,574)	\$(3.12)
\$(20,000)	\$(3.19)
\$(26,380)	\$(4.20)
\$(218,053)	\$(34.75)
\$(250,000)	\$(39.84)
\$2,661,101	\$424.10
\$331,598	\$(52.85)
	\$371.25

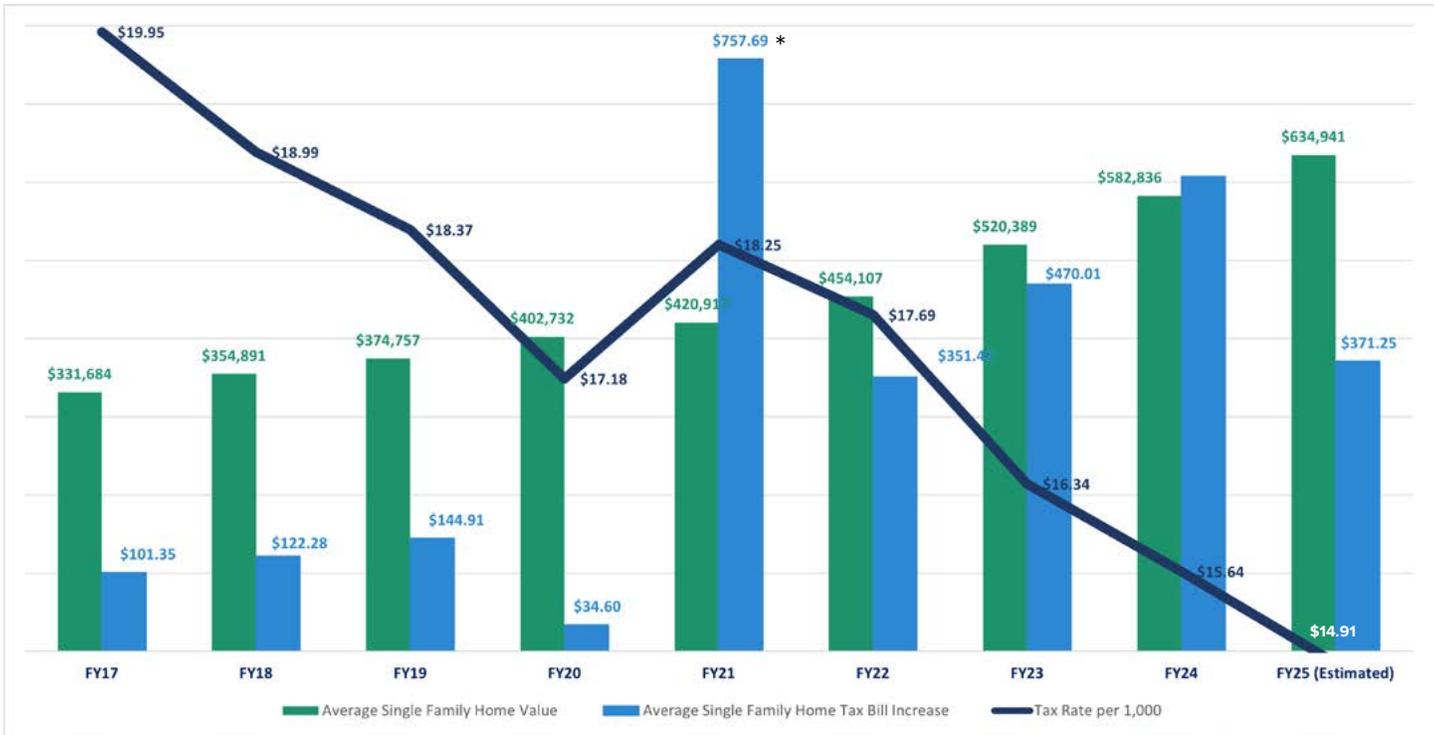
FY25 Tax Bill Breakdown

With an estimated tax rate of \$14.91, here's how that amount would break down by function within the budget.



Based on an estimated FY25 tax rate of \$14.91

Historic Tax Rate + Bills



* Shay Memorial School debt exclusion went into effect in FY21

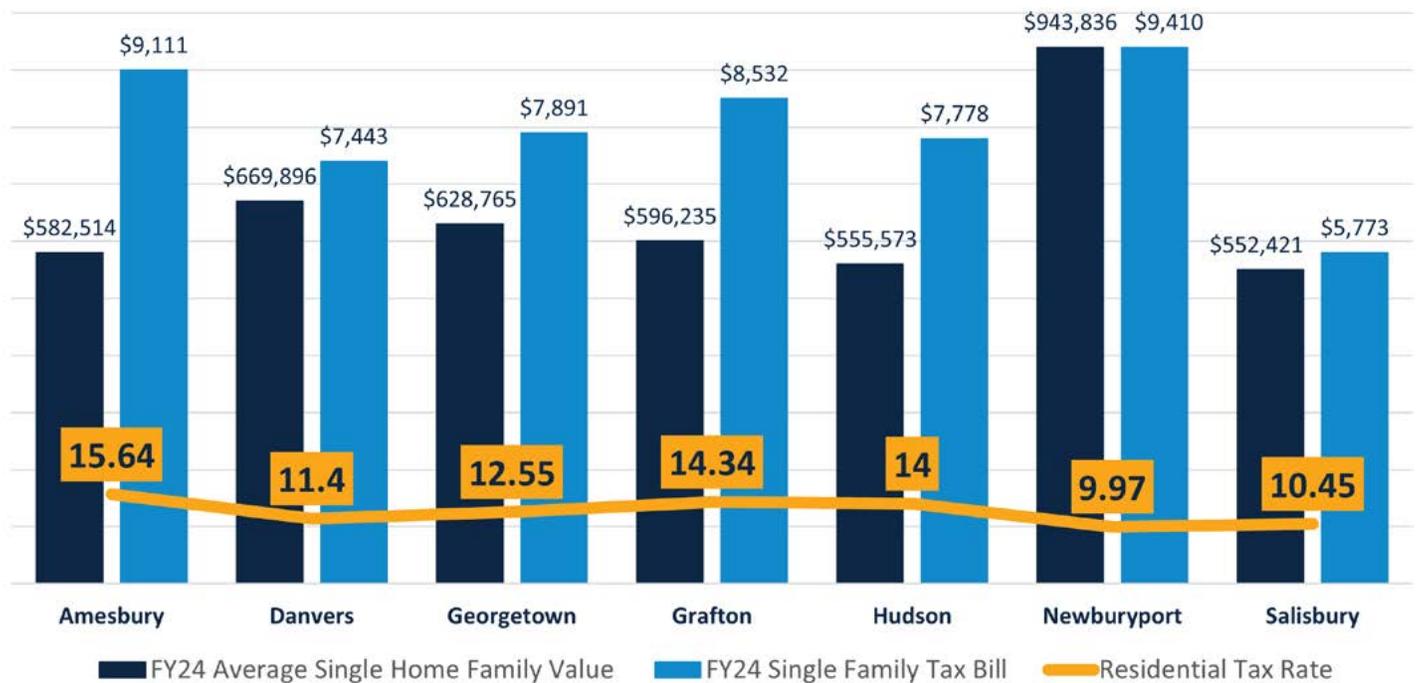


Fiscal Year 2025 estimates are based on a 10% increase in total valuations and a 9% increase in average home value. Final valuations will be determined in the Tax Recapitulation in December.

In FY24, valuations increased by 12.58% and average home value by 11.94%.

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 has been updated to reflect new economic development which has a direct correlation to the real estate market
- Debt exclusions are based on the debt service outpayment schedule for the debt exclusion borrowings (2018 School Building Addition and 2020/2024 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

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 FY25 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 2026. 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 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	56,493,026	58,905,351	61,677,985	63,719,935	65,612,933
2 1/2% Increase	1,412,326	1,472,634	1,541,950	1,592,998	1,640,323
New Growth	1,000,000	1,300,000	500,000	300,000	500,000
TOTAL LEVY LIMIT	58,905,351	61,677,985	63,719,935	65,612,933	67,753,256
Debt Exclusion	2,784,356	2,341,456	2,324,206	2,309,206	2,296,206
TOTAL AVAILABLE LEVY	61,689,707	64,019,441	66,044,141	67,922,139	70,049,462
LEVY AMOUNT USED	62,877,733	64,999,857	67,668,651	70,474,490	73,375,839
EXCESS LEVY CAPACITY	-1,188,026	-980,416	-1,624,510	-2,552,351	-3,326,377
EXCESS LEVY AS % OF OPERATING BUDGET	-1.44%	-1.16%	-1.85%	-2.80%	-3.52%
TOTAL LOCAL RECEIPTS	4,541,550	4,632,381	4,725,029	4,819,529	4,915,920
% Increase (Decrease) over prior Fiscal Year	2.0%	2.0%	2.0%	2.0%	2.0%
Total Cherry Sheet Receipts	13,657,855	13,931,012	14,209,632	14,493,825	14,783,702
% Increase (Decrease) over prior Fiscal Year	2.0%	2.0%	2.0%	2.0%	2.0%
RESERVE FOR ABATEMENT	-200,000	-200,000	-200,000	-200,000	-200,000
TOTAL OTHER AVAILABLE SOURCES	1,402,324	1,430,371	1,458,978	1,488,158	1,517,921
	-40.5%	2.0%	2.0%	2.0%	2.0%
GROSS REVENUE & OTHER AVAILABLE SOURCES	82,279,463	84,793,621	87,862,290	91,076,002	94,393,382
% Increase (Decrease) over prior Fiscal Year	3.6%	3.1%	3.6%	3.7%	3.6%
CITY COUNCIL PERSONAL SERVICES	50,642	52,161	53,726	55,338	56,998
CITY COUNCIL OTHER EXPENSES	99,810	103,304	106,919	110,661	114,535
(111) TOTAL CITY COUNCIL	150,452	155,465	160,645	165,999	171,533
	3.3%	3.3%	3.3%	3.3%	3.3%
MAYOR PERSONAL SERVICES	323,169	332,864	342,850	353,135	363,729
MAYOR OTHER EXPENSES	12,513	12,951	13,404	13,874	14,359
(121) TOTAL MAYOR	335,682	345,815	356,254	367,009	378,088
	3.0%	3.0%	3.0%	3.0%	3.0%

5-Year Projection

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ADMIN & FINANCE PERSONAL SERVICES	395,830	407,705	419,936	432,534	445,510
ADMIN & FINANCE OTHER EXPENSES	13,758	14,240	14,738	15,254	15,788
(134) TOTAL ADMIN & FINANCE	409,588	421,945	434,674	447,788	461,298
	3.0%	3.0%	3.0%	3.0%	3.0%
ASSESSORS PERSONAL SERVICES	211,230	217,567	224,094	230,817	237,742
ASSESSORS OTHER EXPENSES	33,042	34,199	35,396	36,635	37,917
(141) TOTAL ASSESSORS	244,273	251,766	259,490	267,452	275,658
	3.1%	3.1%	3.1%	3.1%	3.1%
TREASURER PERSONAL SERVICES	226,849	233,655	240,664	247,884	255,321
TREASURER OTHER EXPENSES	36,329	37,600	38,916	40,278	41,688
(145) TOTAL TREASURER	263,178	271,255	279,580	288,162	297,009
	3.1%	3.1%	3.1%	3.1%	3.1%
LEGAL OTHER EXPENSES	129,375	133,903	138,590	143,440	148,461
(151) TOTAL LEGAL	129,375	133,903	138,590	143,440	148,461
	3.5%	3.5%	3.5%	3.5%	3.5%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	393,042	404,833	416,978	429,487	442,372
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	493,859	511,144	529,034	547,550	566,714
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	886,900	915,977	946,012	977,037	1,009,086
	3.3%	3.3%	3.3%	3.3%	3.3%
CENTRAL SUPPLIES OTHER EXPENSES	72,570	75,110	77,739	80,460	83,276
(159) TOTAL CENTRAL SUPPLIES	72,570	75,110	77,739	80,460	83,276
	3.5%	3.5%	3.5%	3.5%	3.5%
CLERK PERSONAL SERVICES	211,626	217,975	224,514	231,249	238,187
CLERK OTHER EXPENSES	5,475	5,667	5,865	6,070	6,283
(161) TOTAL CLERK	217,101	223,641	230,379	237,320	244,470
	3.0%	3.0%	3.0%	3.0%	3.0%
ELECTIONS PERSONAL SERVICES	36,756	37,858	38,994	40,164	41,369
ELECTIONS OTHER EXPENSES	47,902	49,578	51,314	53,110	54,968
ELECTIONS EQUIPMENT	3,623	3,749	3,881	4,016	4,157
(162) TOTAL ELECTIONS	88,280	91,186	94,188	97,290	100,494
	3.3%	3.3%	3.3%	3.3%	3.3%
CONSERVATION PERSONAL SERVICES	78,795	81,159	83,594	86,101	88,684
CONSERVATION OTHER EXPENSES	11,347	11,744	12,155	12,580	13,021
(171) TOTAL CONSERVATION	90,142	92,903	95,748	98,682	101,705
	3.1%	3.1%	3.1%	3.1%	3.1%

5-Year Projection

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PLANNING BOARD PERSONAL SERVICES	2,987	3,077	3,169	3,264	3,362
PLANNING OTHER EXPENSES	9,962	10,311	10,671	11,045	11,431
(172) TOTAL PLANNING BOARD	12,949	13,387	13,840	14,309	14,793
	3.4%	3.4%	3.4%	3.4%	3.4%
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	355,869	366,545	377,542	388,868	400,534
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	29,565	30,600	31,671	32,779	33,926
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	385,434	397,145	409,212	421,647	434,460
	3.0%	3.0%	3.0%	3.0%	3.0%
OTHER ASSESSMENTS	8,340	8,632	8,934	9,247	9,570
(185) TOTAL OTHER ASSESSMENTS	8,340	8,632	8,934	9,247	9,570
	3.5%	3.5%	3.5%	3.5%	3.5%
MUNICIPAL BUILDINGS OTHER EXPENSES	197,158	204,059	211,201	218,593	226,244
(192) TOTAL MUNICIPAL BUILDINGS	197,158	204,059	211,201	218,593	226,244
	3.5%	3.5%	3.5%	3.5%	3.5%
POLICE PERSONAL SERVICES	4,642,148	4,781,413	4,924,855	5,072,601	5,224,779
POLICE OTHER EXPENSES	414,226	428,724	443,729	459,259	475,333
POLICE EQUIPMENT	119,472	123,654	127,982	132,461	137,097
(210) TOTAL POLICE	5,175,846	5,333,790	5,496,565	5,664,321	5,837,209
	3.1%	3.1%	3.1%	3.1%	3.1%
FIRE PERSONAL SERVICES	4,471,277	4,605,416	4,743,578	4,885,886	5,032,462
FIRE OTHER EXPENSES	392,216	405,944	420,152	434,857	450,077
FIRE EQUIPMENT	117,494	121,607	125,863	130,268	134,827
(220) TOTAL FIRE	4,980,988	5,132,966	5,289,593	5,451,011	5,617,367
	3.1%	3.1%	3.1%	3.1%	3.1%
BUILDING INSPECTIONS PERSONAL SERVICES	346,069	356,451	367,144	378,159	389,503
BUILDING INSPECTIONS OTHER EXPENSES	26,467	27,393	28,352	29,344	30,372
(241) TOTAL BUILDING INSPECTIONS	372,536	383,844	395,496	407,503	419,875
	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%

5-Year Projection

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HARBORMASTER PERSONAL SERVICES	18,025	18,566	19,123	19,696	20,287
HARBORMASTER OTHER EXPENSES	10,350	10,712	11,087	11,475	11,877
(295) TOTAL HARBORMASTER	28,375	29,278	30,210	31,172	32,164
	3.2%	3.2%	3.2%	3.2%	3.2%
AMESBURY PUBLIC SCHOOLS					
(300) TOTAL AMESBURY PUBLIC SCHOOLS	39,273,529	40,648,103	42,070,786	43,543,264	45,067,278
	3.5%	3.5%	3.5%	3.5%	3.5%
SCHOOL ASSESSMENTS					
(390) TOTAL SCHOOL ASSESSMENTS	2,709,252	2,980,177	3,278,194	3,606,014	3,966,615
	10.0%	10.0%	10.0%	10.0%	10.0%
DPW PERSONAL SERVICES	1,035,345	1,066,405	1,098,397	1,131,349	1,165,290
DPW OTHER EXPENSES	981,743	1,016,104	1,051,668	1,088,476	1,126,573
DPW CAPITAL	50,000	51,750	53,561	55,436	57,376
DPW EQUIPMENT	43,446	44,967	46,541	48,170	49,856
(422) TOTAL DPW	2,110,534	2,179,226	2,250,167	2,323,431	2,399,094
	5.8%	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	2,152,944	2,239,061	2,328,624	2,421,769	2,518,639
(430) TOTAL REFUSE & DISPOSAL	2,152,944	2,239,061	2,328,624	2,421,769	2,518,639
	4.0%	4.0%	4.0%	4.0%	4.0%
HEALTH INSPECTION PERSONAL SERVICES	58,064	59,806	61,600	63,448	65,352
HEALTH INSPECTION OTHER EXPENSES	16,695	17,279	17,884	18,510	19,157
(510) TOTAL HEALTH INSPECTION	74,759	77,085	79,484	81,958	84,509
	3.1%	3.1%	3.1%	3.1%	3.1%
COUNCIL ON AGING PERSONAL SERVICES	179,923	185,321	190,881	196,607	202,505
COUNCIL ON AGING OTHER EXPENSES	1,121	1,160	1,201	1,243	1,286
(541) TOTAL COUNCIL ON AGING	181,044	186,481	192,082	197,850	203,792
	3.0%	3.0%	3.0%	3.0%	3.0%
YOUTH SERVICES PERSONAL SERVICES	402,385	414,456	426,890	439,697	452,888
YOUTH SERVICES OTHER EXPENSES	43,527	45,050	46,627	48,259	49,948
(542) TOTAL YOUTH SERVICES	445,912	459,507	473,517	487,956	502,836
	3.0%	3.0%	3.0%	3.0%	3.0%

5-Year Projection

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
VETERANS PERSONAL SERVICES	5,562	5,729	5,901	6,078	6,260
VETERANS OTHER EXPENSES	346,520	358,648	371,201	384,193	397,640
(543) TOTAL VETERANS	352,082	364,377	377,102	390,271	403,900
	3.5%	3.5%	3.5%	3.5%	3.5%
LIBRARY PERSONAL SERVICES	693,371	714,172	735,598	757,666	780,395
LIBRARY OTHER EXPENSES	239,789	248,181	256,868	265,858	275,163
(610) TOTAL LIBRARY	933,160	962,354	992,465	1,023,524	1,055,559
	3.1%	3.1%	3.1%	3.1%	3.1%
DEBT EXPENSES	4,666,999	4,174,305	4,098,592	4,028,774	3,916,161
(700) TOTAL DEBT	4,666,999	4,174,305	4,098,592	4,028,774	3,916,161
	-3.0%	-10.6%	-1.8%	-1.7%	-2.8%
STATE ASSESSMENTS					
(820) TOTAL STATE ASSESSMENTS	5,636,216	5,918,027	6,213,928	6,524,625	6,850,856
	5.0%	5.0%	5.0%	5.0%	5.0%
EMPLOYEE BENEFITS					
(910) TOTAL EMPLOYEE BENEFITS	8,201,376	8,611,444	9,042,017	9,494,118	9,968,823
	5.0%	5.0%	5.0%	5.0%	5.0%
LIABILITY INSURANCE					
(945) TOTAL LIABILITY INSURANCE	378,205	393,334	409,067	425,430	442,447
	4.0%	4.0%	4.0%	4.0%	4.0%
RESERVES					
(946) TOTAL RESERVES	200,000	200,000	200,000	200,000	200,000
	-20.0%	-	-	-	-
TRANSFERS	485,439	474,477	469,055	463,935	459,136
(990) TOTAL TRANSFERS	485,439	474,477	469,055	463,935	459,136
	32.1%	-2.3%	-1.1%	-1.1%	-1.0%
TOTAL GENERAL FUND	82,279,463	84,793,621	87,862,290	91,076,002	94,393,382
	3.6%	3.1%	3.6%	3.7%	3.6%

FY

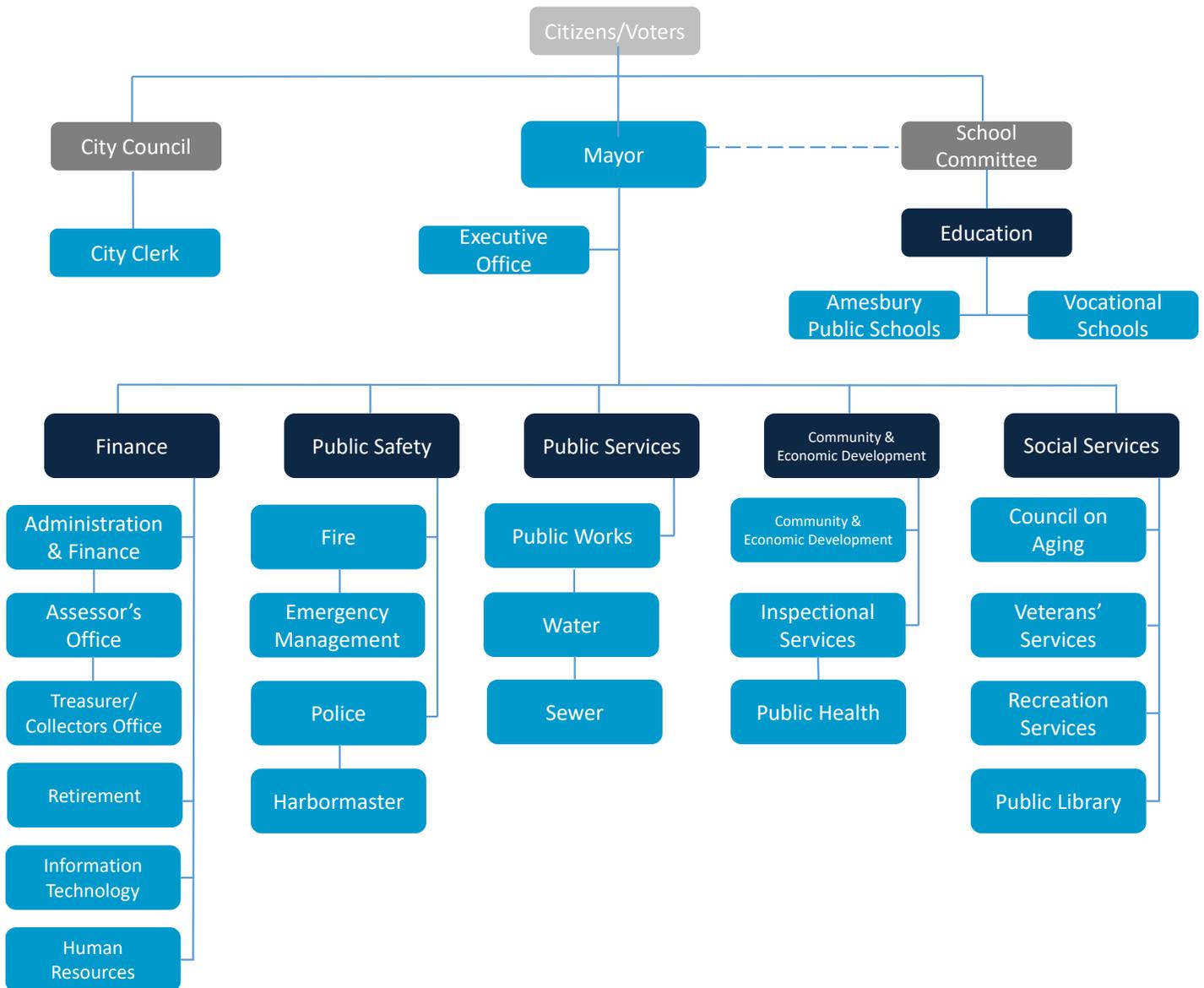
2025

CITY DEPARTMENTS

FY25 Fiscal Budget by City Department



City of Amesbury Organizational Chart



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.

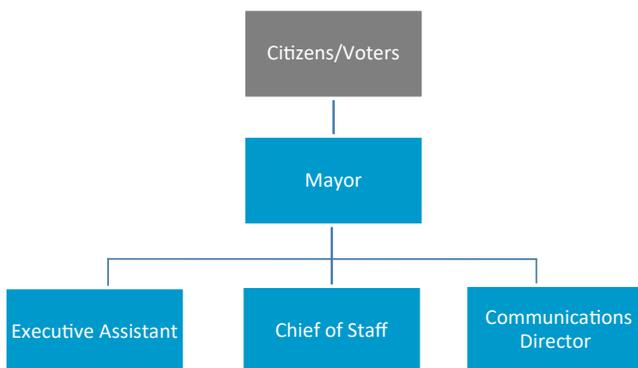
In addition, the Mayor appoints all municipal department heads and appointed city boards and commissions with City Council approval.

FY25 Budget Recommendation

(121) MAYOR					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(121) MAYOR							
100	0121	5110	00	REGULAR SALARIES & WAGES	266,927	279,774	303,091	317,279	313,756	(3,523)	-1.11%
100	0121	5110	00	SICK/VACATION BUY-BACK	-	-	815	-	-	-	-
100	0121	5316	00	CONSULTING	325	5,200	1,900	14,347	5,000	(9,347)	-65.15%
100	0121	5317	00	ADVERTISING	1,027	650	-	128	-	(128)	-100.00%
100	0121	5320	00	TRAINING	185	1,120	1,501	1,925	1,860	(65)	-3.38%
100	0121	5340	00	COMMUNICATIONS	2,431	2,287	1,431	1,400	1,400	-	0.00%
100	0121	5420	00	OFFICE SUPPLIES	311	621	2,229	430	470	40	9.30%
100	0121	5710	00	TRAVEL	-	200	624	160	160	-	0.00%
100	0121	5730	00	DUES & MEMBERSHIPS	3,101	3,634	3,499	3,700	3,200	(500)	-13.51%
				(121) TOTAL MAYOR	274,308	293,485	315,089	339,369	325,846	(13,523)	-3.98%
				% Increase (Decrease) over prior Fiscal Year	-3.83%	6.99%	7.36%	-	-3.98%	-	-

Approximately 95% of the department’s allocation is expended on personal services to perform the work of the office. Other expenses are utilized for communications, supplies and city-wide training resources. The proposed budget includes an increase in legal services. Our office oversees this budget and anticipates an increase as we approach a year of negotiating our collective bargaining agreements with unions. This line item was reduced in FY24.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$313,756	4

FY25 Budget Recommendations

(151) Legal					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(151) LEGAL							
100	0151	5306	00	CONSULTING SERVICES	118,456	96,751	104,703	100,000	125,000	25,000	25.00%
				(151) TOTAL LEGAL	118,456	96,751	104,703	100,000	125,000	25,000	25.00%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	<i>-12.71%</i>	<i>-18.32%</i>	<i>8.22%</i>	<i>-</i>	<i>25.00%</i>	<i>-</i>	<i>-</i>

City Clerk

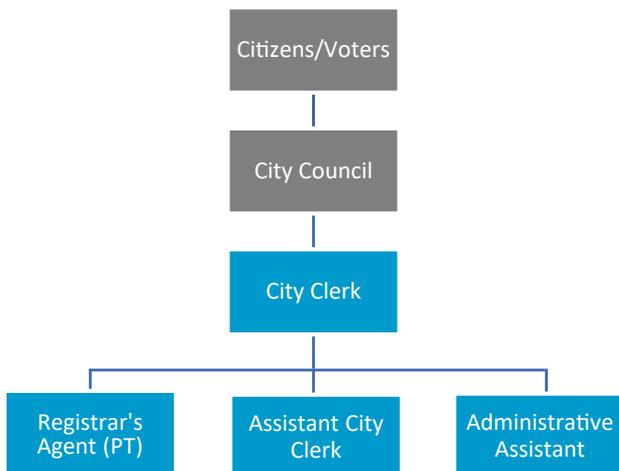
The Office of the City Clerk is often the first place new and current residents come to seek out information about various items. Our goal is to make sure that each resident feels welcomed, informed and supported. The City Clerk maintains vital records, issues business certificates, licenses dogs, conducts 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.

FY25 Budget Recommendation

(161) Clerk					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(161) CLERK											
100	0161	5110	00	REGULAR SALARIES & WAGES	173,871	177,089	182,914	201,125	205,462	4,337	2.16%
100	0161	5130	00	OVERTIME		324	120	-	-	-	-
100	0161	5145	00	TRAINING	205	-	-	-	-	-	-
100	0161	5152	00	SICK LEAVE BUY-BACK	-	8,271	249	-	-	-	-
100	0161	5320	00	TRAINING	-	1,235	629	1,800	1,615	(185)	-10.28%
100	0161	5340	00	COMMUNICATIONS	796	633	-	-	-	-	-
100	0161	5388	00	PARKING TICKET PROCESSING	1,319	940	314	850	500	(350)	-41.18%
100	0161	5420	00	OFFICE SUPPLIES	997	1,125	2,506	2,300	2,495	195	8.48%
100	0161	5730	00	DUES & MEMBERSHIPS	135	310	390	480	480	-	-
100	0161	5710	00	TRAVEL	-	200	-	200	200	-	-
(161) TOTAL CLERK					182,980	190,127	187,121	206,755	210,752	3,997	1.93%
% Increase (Decrease) over prior Fiscal Year					0.11%	3.91%	-1.58%	-	1.93%	-	-

The city Clerk's office has two new staff members and has adjusted its budget to reflect expectations for regular supplies like parking passes, tickets, and dog tags. Training was reduced as the new Head Clerk will not attend the same annual trainings that have been budgeted for previously.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$205,462	3.5

FY25 Budget Recommendations

(111) Council					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(111) COUNCIL							
100	0111	5110	00	REGULAR SALARIES & WAGES	17,612	41,088	39,454	47,375	48,567	1,192	2.52%
100	0111	5130	00	OVERTIME	435	-	219	600	600	-	0.00%
100	0111	5301	00	AUDIT SERVICES	77,500	70,500	76,100	78,700	82,400	3,700	4.70%
100	0111	5316	00	CONSULTING	3,480	3,420	4,195	4,495	5,195	700	15.57%
100	0111	5317	00	ADVERTISING	9,911	10,971	5,483	6,750	6,750	-	0.00%
100	0111	5320	00	TRAINING	175	65	2,132	650	1,420	770	118.46%
100	0111	5420	00	OFFICE SUPPLIES	377	593	1,399	150	350	200	133.33%
100	0111	5710	00	TRAVEL	335	-	270	250	320	70	28.00%
				(111) TOTAL COUNCIL	109,826	126,637	129,253	138,970	145,602	6,632	4.77%
				% Increase (Decrease) over prior Fiscal Year	13.20%	15.31%	2.07%	-	4.77%	-	-

(162) Elections					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(162) ELECTIONS							
100	0162	5110	00	REGULAR SALARIES & WAGES	18,655	7,529	22,593	33,101	31,455	(1,646)	-4.97%
100	0162	5130	00	OVERTIME	6,795	1,258	1,747	4,230	4,230	-	-
100	0162	5256	00	EQUIPMENT REPAIR & MAINT	2,345	1,400	1,400	1,400	1,750	350	
100	0162	5303	00	POLICE DETAILS	-	-	-	12,000	8,000	(4,000)	-33.33%
100	0162	5341	00	POSTAGE	5,800	6,080	6,129	17,600	18,900	1,300	7.39%
100	0162	5420	00	OFFICE SUPPLIES	244	250	450	450	450		0.00%
100	0162	5421	00	PRINTED SUPPLIES	5,082	13,507	8,950	24,020	14,900	(9,120)	-37.97%
100	0162	5422	00	ELECTION AND VOTING MATERIALS & SUPPLIES	2,629	3,705	2,030	2,832	2,282	(550)	-19.42%
100	0162	5850	00	ELECTIONS EQUIPMENT	-	-	-	18,900	3,500	(15,400)	-81.48%
				(162) TOTAL ELECTIONS	41,649	33,729	43,300	114,533	85,467	(29,066)	-25.38%
				% Increase (Decrease) over prior Fiscal Year	-24.12%	-19.02%	28.37%	-	-25.38%	-	-

This budget has decreased to reflect the number of elections anticipated in this fiscal year. Changes to voting procedures were accounted for including an increase in postage and maintenance costs for the new voting machines.

Administration + Finance

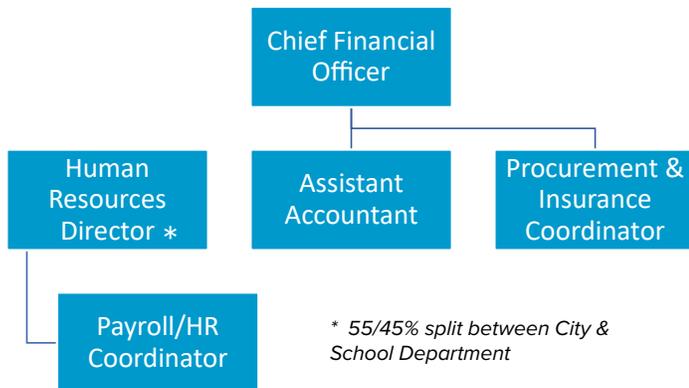
Administration & Finance is responsible for many tasks that happen “behind the scenes” for residents. This department handles fiscal budgeting, monitoring and strategic planning to ensure the city’s sustained stability and success. The department is responsible for ensuring compliance with state and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

FY25 Budget Recommendation

(134) Administration & Finance					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(134) ADMINISTRATION & FINANCE							
100	0134	5110	00	REGULAR SALARIES & WAGES	267,054	305,237	325,641	355,890	366,126	10,236	2.88%
100	0134	5152	00	SICK LEAVE BUYBACK	-	-	-	-	18,175	18,175	
100	0134	5316	00	CONSULTING		11,699	3,150	5,000	5,250	250	5.00%
100	0134	5317	00	ADVERTISING	-	-	1,370	1,000	1,000	--	-
100	0134	5320	00	TRAINING	2,406	1,017	1,084	2,844	3,029	185	6.50%
100	0134	5340	00	COMMUNICATIONS	1,258	926	-	-	-	-	-
100	0134	5420	00	OFFICE SUPPLIES	703	1,072	885	1,300	1,300	-	-
100	0134	5710	00	TRAVEL	-	505	672	2,200	1,770	(430)	-19.55%
100	0134	5730	00	DUES & MEMBERSHIPS	1,265	830	640	949	944	(5)	-0.53%
				(134) TOTAL ADMINISTRATION & FINANCE	272,686	321,285	333,443	369,183	397,594	28,411	7.70%
				% Increase (Decrease) over prior Fiscal Year	-18.89%	17.82%	3.78%	-	7.70%	-	-

Approximately 97% of the department’s budget is for personnel. The other 3% is allocated to operating expenses, such as: training, dues & memberships, consulting, job postings advertisement, supplies, etc. Administrative Order 2024-01 amended our organizational structure. Human Resources now directly reports to the Mayor. However, due to timing and our chart of accounts, their expenses remain in fund 134.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$366,126	4.35

FY25 Budget Recommendations

(945) LIABILITY INSURANCE				FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget	
											ACTUAL
(945) LIABILITY INSURANCE											
100	0945	5391	00	SURETY BONDS	1,281	1,081	1,181	1,281	1,381	100	7.81%
100	0945	5740	00	LIABILITY INSURANCE	358,183	295,849	281,620	363,960	362,278	(1,682)	-0.46%
(945) TOTAL LIABILITY INSURANCE				359,464	296,930	282,801	365,241	363,659	(1,582)	-0.43%	
% Increase (Decrease) over prior Fiscal Year				17.89%	-17.40%	-4.76%	-	-0.43%	-	-	

(192) Municipal Buildings				FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget	
											ACTUAL
(192) MUNICIPAL BUILDINGS											
100	0192	5211	00	ELECTRICITY	43,839	37,668	52,405	68,240	73,240	5,000	7.33%
100	0192	5212	00	HEAT	20,200	18,941	21,604	39,000	33,000	(6,000)	-15.38%
100	0192	5241	00	BUILDING MAINT	41,004	41,704	35,730	48,950	56,351	7,401	15.12%
100	0192	5398	00	CLEANING SERVICES	25,958	23,188	24,046	27,900	27,900	-	-
(192) TOTAL MUNICIPAL BUILDINGS				131,001	121,501	133,785	184,090	190,491	6,401	3.48%	
% Increase (Decrease) over prior Fiscal Year				-22.71%	-7.25%	10.11%	-	3.48%	-	-	

(159) Central Supplies				FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget	
											ACTUAL
(159) CENTRAL SUPPLIES											
100	0159	5240	00	REPAIRS & MAINT OFFICE EQUIPMENT	2,584	3,086	4,240	4,000	6,300	2,300	57.50%
100	0159	5341	00	POSTAGE	42,666	37,328	42,632	42,000	42,000	-	-
100	0159	5420	00	OFFICE SUPPLIES	3,270	4,931	3,922	5,200	5,582	382	7.35%
100	0159	5583	00	COMPUTER SUPPLIES	2,575	1,113	-	-	-	-	-
100	0159	5872	00	EQUIPMENT LEASE	9,300	8,968	9,602	12,207	16,234	4,027	32.99%
(159) TOTAL CENTRAL SUPPLIES				60,395	55,425	60,396	63,407	70,116	6,709	10.58%	
% Increase (Decrease) over prior Fiscal Year				1.39%	-8.23%	8.97%	-	10.58%	-	-	

FY25 Budget Recommendations

(244) Weights & Measures					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(244) WEIGHTS & MEASURES							
100	0244	5780	00	FEES	4,500	4,500	4,500	14,060	14,060	-	0.00%
				(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	4,500	14,060	14,060		0.00%
				% Increase (Decrease) over prior Fiscal Year	0.00%	0.00%	0.00%	-	0.00%	-	-



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 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(820) STATE ASSESSMENTS							
100	0820	5636	00	Assessments - Retired Teachers Health Insurance	1,252,439	1,497,301	1,478,714	1,640,673	1,946,475	305,802	18.64%
100	0820	5669	00	Assessments - Mosquito Control Projects	49,951	51,648	53,212	54,195	56,250	2,055	3.79%
100	0820	5640	00	Assessments - Air Pollution Districts	36,983	5,459	5,503	5,669	5,795	126	2.22%
100	0820	5646	00	Assessments - RMV Non-Renewal Surcharge	23,480	14,880	20,600	20,600	15,460	(5,140)	-24.95%
100	0820	5663	00	Assessments - Regional Transit	158,513	198,119	203,072	208,149	213,353	5,204	2.50%
100	0820	5631	00	Assessments - Special Education	792	2,099	-	-	-	-	-
100	0820	5668	00	Assessments - School Choice Sending Tuition	419,673	426,729	395,899	407,025	481,532	74,507	18.31%
100	0820	5670	00	Assessments - Charter School Sending Tuition	977,838	1,274,370	1,593,074	1,784,972	1,989,403	204,431	11.45%
100	0820	5670	01	Cherry Sheet Offset Receipts	501,279	584,614	663,465	706,352	659,557	(46,795)	-6.62%
				(820) TOTAL STATE ASSESSMENTS	3,420,948	4,055,219	4,413,539	4,827,635	5,367,825	540,190	11.19%
				% Increase (Decrease) over prior Fiscal Year	16.45%	18.54%	8.84%	-	11.19%	-	-

(946) Reserves					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(946) RESERVES							
100	0946	5980	00	BUDGET RESERVE	-	-	-	192,500	200,000	7,500	3.90%
100	0946	5981	00	SALARY RESERVE	-	-	-	-	50,000	50,000	-
				(946) TOTAL RESERVES				192,500	250,000	57,500	29.87%
				% Increase (Decrease) over prior Fiscal Year	-	-	-	-	29.87%	-	-

FY25 Budget Recommendations

(990) Transfers					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
				(990) TRANSFERS							
100	0990	5962	00	TRANSFER TO SPECIAL REVENUE	-	10,350	24,720	114,124	-	(114,124)	-100.00%
100	0990	5962	01	TRANSFER TO SHAY MEMORIAL ESCROW FOR PAVEMENT MAINT.	-	10,000	15,000	20,000	25,000	5,000	25.00%
100	0990	5963	00	TRANSFER TO CAPITAL PROJECTS	348,423	165,833	340,875	106,678	-	(106,678)	-100.00%
100	0990	5965	00	TRANSFER TO ENTERPRISE	-	-	200,000	-	-	-	-
100	0990	5966	00	TRANSFER TO TRUST & AGENCY	-	-	100,000	105,000	110,250	5,250	5.00%
100	0990	5966	01	TRANSFER TO DIF FUND:	276,328	254,825	174,121	239,826	232,325	(7,501)	-3.13%
				(990) TOTAL TRANSFERS	779,073	441,008	854,716	585,628	367,575	(218,053)	-37.23%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	392.78%	-43.39%	93.81%	-	-37.23%	-	-

(910) Employee Benefits					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(910) EMPLOYEE BENEFITS							
100	0910	5169	00	OTHER INSURANCE	-	-	65,837	-	4,000	4,000	-
100	0910	5170	00	HEALTH INSURANCE	2,720,268	2,332,338	2,418,598	2,869,799	2,962,651	92,852	3.24%
100	0910	5171	00	PENSION ASSESSMENT	2,835,140	3,346,848	3,498,535	3,736,559	3,888,274	151,715	4.06%
100	0910	5172	00	UNEMPLOYMENT	51,562	18,319	28,792	47,640	47,640	-	-
100	0910	5173	00	WORKERS COMPENSATION	62,014	61,418	9,392	39,606	43,712	4,106	10.37%
100	0910	5174	00	LIFE INSURANCE	12,941	11,454	11,096	13,900	13,965	65	0.47%
100	0910	5175	00	MEDICARE	156,980	176,069	170,769	212,138	228,540	16,402	7.73%
100	0910	5176	00	DENTAL	71,548	72,448	78,079	82,905	84,177	1,272	1.53%
100	0910	5177	00	OTHER POST EMPLOYMENT	-	8,300	-	10,000	-	(10,000)	-100.00%
100	0910	5180	00	ACCIDENTAL DEATH	-	-	-	1,600	-	(1,600)	-100.00%
100	0910	5181	00	MEDEX	-	451,592	479,481	514,143	537,875	23,732	4.62%
				(910) TOTAL EMPLOYEE BENEFITS	5,958,047	6,478,787	6,760,580	7,528,290	7,810,834	282,544	3.75%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	2.37%	8.74%	4.35%	-	3.75%	-	-

FY25 Budget Recommendations

(185) Other Assessments					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(185) OTHER ASSESSMENTS							
100	0185	5690	00	MERRIMACK VALLEY PLANNING COMMISSION	6,395	6,554	6,718	6,626	7,058	432	6.52%
100	0185	5790	00	IMPROVEMENT ASSOCIATION	1,000	1,000	-	1,000	1,000	-	-
				(185) TOTAL OTHER ASSESSMENTS	7,395	7,554	6,718	7,626	8,058	432	5.66%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	16.51%	2.16%	-11.08%	-	5.66%	-	-

(390) Regional School Assessments					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(390) REGIONAL SCHOOL ASSESSMENT							
100	0390	5692	00	ESSEX REGIONAL VOCATIONAL	303,319	265,210	187,686	300,000	300,000	-	-
100	0390	5669	00	WHITTIER	1,489,244	1,729,443	1,961,690	2,057,723	2,162,956	105,233	5.11%
				(390) TOTAL SCHOOL ASSESSMENT	1,792,563	1,994,653	2,149,376	2,357,723	2,462,956	105,233	4.46%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	10.95%	11.27%	7.76%	-	4.46%	-	-

(700) Debt Service					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(700) DEBT SERVICE							
100	0700	5308	00	FINANCIAL BANKING SERVICE	-	2,500	2,500	25,000	35,000	10,000	40.00%
100	0700	5910	00	PRINCIPAL LONG TERM DEBT	2,029,100	2,060,000	2,436,850	2,455,000	2,863,700	408,700	16.65%
100	0700	5915	00	INTEREST LONG TERM DEBT	1,388,643	1,373,281	1,379,842	1,485,147	1,847,248	362,101	24.38%
100	0700	5925	00	INTEREST SHORT TERM DEBT	35,623	12,465	-	252,242	64,561	(187,681)	-74.41%
				(700) TOTAL DEBT SERVICE	3,453,366	3,448,247	3,819,192	4,217,389	4,810,509	593,120	14.06%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	132.74%	-0.15%	10.76%	-	14.06%	-	-

Assessor

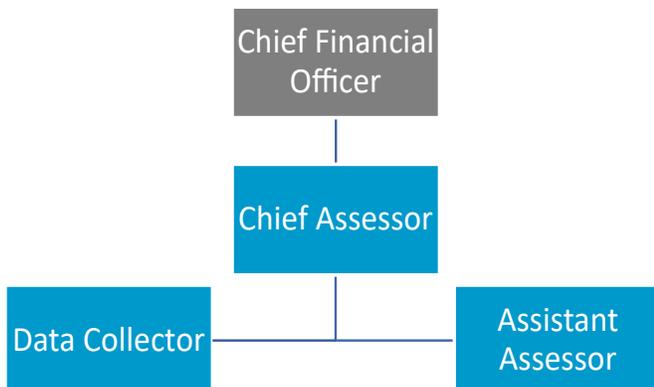
The Office of the Assessor is responsible for determining property assessments, and handling exemptions and abatements. We do our best to educate residents on how assessments are determined, inform them of potential exemptions they may qualify for, and walk them through the filing process.

FY25 Budget Recommendation

(141) Assessors					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(141) ASSESSORS											
100	0141	5110	00	REGULAR SALARIES & WAGES	165,370	187,736	175,801	200,997	205,078	4,081	2.03%
100	0141	5110	01	BOARD STIPENDS	-	11,358	-	-	-	-	-
100	0141	5310	00	REVALUATION	39,832	-	-	-	-	-	-
100	0141	5312	00	MAPPING & PLANNING	2,232	3,500	3,500	11,630	9,000	(2,630)	-22.61%
100	0141	5316	00	CONSULTING	13,187	12,280	14,913	11,000	11,000	-	-
100	0141	5320	00	TRAINING	2,005	1,893	1,533	4,500	4,500	-	-
100	0141	5340	00	COMMUNICATIONS	647	501	-	-	-	-	-
100	0141	5420	00	OFFICE SUPPLIES	633	696	588	700	700	-	-
100	0141	5710	00	TRAVEL	6,000	5,350	4,527	6,000	6,000	-	-
100	0141	5730	00	DUES & MEMBERSHIPS	300	275	325	600	375	(225)	-37.50%
100	0141	5782	00	RECORDING FEES	525	420	210	350	350	-	-
(141) TOTAL ASSESSORS					235,020	224,008	201,398	235,777	237,003	1,226	0.52%
% Increase (Decrease) over prior Fiscal Year					13.48%	-4.69%	-10.09%	-	0.52%	-	-

The Assessor's budget is a net decrease overall, while maintaining level services. The mapping/planning line decreased as the Eagleview Flyover fee was negotiated to be split between two fiscal years. The dues and memberships line decreased, electing not to have a membership with International Assessor Association. The office will still be members with the Massachusetts Assessor Association Organization and the Essex County Assessor Association.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$205,078	3

Treasurer / Collector

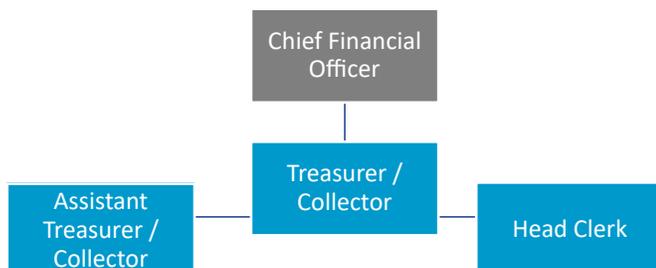
The Office of the Treasurer / Collector bills and collects all real estate, personal property, excise and boat taxes. We are one of the first offices that many residents come to when entering City Hall. We strive to provide excellent customer service in person and over the phone, and we work to be well-informed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

FY25 Budget Recommendation

(145) Treasurer & Collector					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(145) TREASURER & COLLECTOR											
100	0145	5110	00	REGULAR SALARIES & WAGES	190,785	203,749	208,124	214,309	220,242	5,933	2.77%
100	0145	5319	00	LOCK BOX SERVICES	7,260	8,134	7,843	8,500	8,500	-	-
100	0145	5320	00	TRAINING	40	-	-	-	50	50	-
100	0145	5340	00	COMMUNICATIONS	601	477	-	-	-	-	-
100	0145	5389	00	TAX TITLE	28,072	23,411	26,057	24,000	24,000	-	-
100	0145	5420	00	OFFICE SUPPLIES	1,316	1,844	1,970	1,800	1,800	-	-
100	0145	5710	00	TRAVEL	-	-	-	625	650	25	4.00%
100	0145	5730	00	DUES & MEMBERSHIPS	100	100	100	175	100	(75)	-42.86%
(145) TOTAL TREASURER & COLLECTOR					228,175	237,715	244,095	249,409	255,342	5,933	2.38%
<i>% Increase (Decrease) over prior Fiscal Year</i>					4.09%	4.18%	2.68%	-	2.38%	--	-

Approximately 87% of the department's budget is spent on personal services, with the remaining funds allocated to expenses such as education, Lock box services, Tax Title and office supplies. The education and professional development that is budgeted are a requirement to maintain staff credentials.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$220,242	3

Information Technology

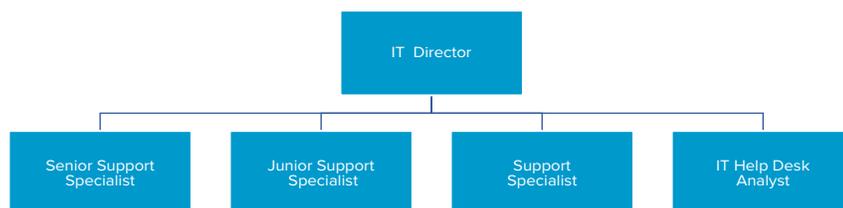
The Office of Information Technology manages the city and school networks, software and systems which allow city and school staff, and teachers, to service the residents, businesses, and students of Amesbury. This office also manages and handles all things related to cybersecurity and keeping our network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

FY25 Budget Recommendation

(155) Municipal Information Systems					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(155) MUNICIPAL INFORMATION SYSTEMS											
100	0155	5110	00	REGULAR SALARIES & WAGES	155,534	312,878	290,800	382,660	379,594	(3,066)	-0.80%
100	0155	5130	00	OVERTIME	-	3,428	275	1,172	2,000	828	70.65%
100	0155	5152	00	SICK LEAVE BUY-BACK	-	24,898	8,758	-	-	-	-
100	0155	5302	00	COMPUTER SYSTEM SUPPORT	88,757	166,323	276,950	324,352	311,823	(12,529)	-3.86%
100	0155	5313	00	PAYROLL PROCESSING	28,633	32,359	36,619	39,000	39,000	-	-
100	0155	5316	00	CONSULTING	2,550	4,813	4,613	3,600	3,600	-	-
100	0155	5320	00	TRAINING	-	10	725	2,000	2,000	-	-
100	0155	5340	00	COMMUNICATIONS	1,479	916	29,138	33,650	39,754	6,104	18.14%
100	0155	5344	00	DATA LINES	20,830	48,862	35,041	41,104	49,141	8,037	19.55%
100	0155	5420	00	OFFICE SUPPLIES	1,149	953	2,093	2,500	2,500	-	-
100	0155	5710	00	TRAVEL	-	-	-	500	500	-	-
100	0155	5730	00	DUES & MEMBERSHIPS	280	-	-	300	300	-	-
100	0155	5785	00	OFFICE EQUIPMENT	-	-	1,202	1,000	1,000	-	-
100	0155	5851	00	NEW TECHNOLOGY EQUIPMENT	13,649	-	13,722	30,000	27,540	(2,460)	-8.20%
(155) TOTAL MIS					312,860	595,441	699,935	861,838	858,752	(3,086)	-0.36%
% Increase (Decrease) over prior Fiscal Year					5.22%	90.32%	17.55%	-	-0.36%	-	-

A large portion of the IT budget is designated for software, licensing, and online services directed towards other departments. The other main contributor to the IT budget is designated for our communications costs and internet connectivity. Combined, (not including salaries) these three categories cover over 83% of our annual budget and generally are increased every year by cost-of-living increases and inflation automatically.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$379,594	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.

FY25 Budget Recommendation

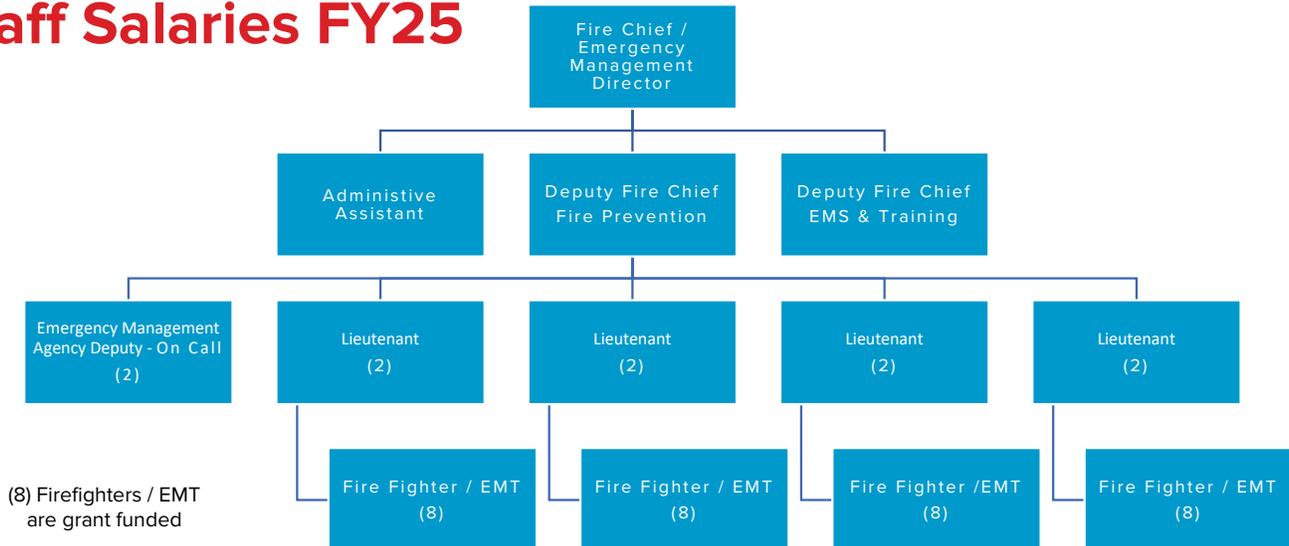
(220) Fire					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(220) FIRE							
100	0220	5110	00	REGULAR SALARIES & WAGES	2,545,726	2,859,967	3,017,277	3,225,065	3,386,257	161,192	5.00%
100	0220	5130	00	OVERTIME	254,655	241,144	237,708	189,572	227,070	37,498	19.78%
100	0220	5134	00	AMBULANCE OT	73,538	98,808	84,948	100,000	110,000	10,000	10.00%
100	0220	5135	00	AMBULANCE TRAINING OT	35,754	50,511	89,566	60,000	80,000	20,000	33.33%
100	0220	5142	00	SHIFT COVERAGE SICK	108,091	103,427	74,602	78,007	85,807	7,800	10.00%
100	0220	5143	00	SHIFT COVERAGE INJURY	85,674	38,810	911	10,032	55,036	45,004	448.60%
100	0220	5144	00	HOLIDAY PAY	135,039	162,701	168,416	189,376	207,798	18,422	9.73%
100	0220	5145	00	TRAINING OT	17,308	22,614	46,148	60,000	80,000	20,000	33.33%
100	0220	5152	00	SICK LEAVE BUY-BACK	-	49,345	-	-	32,878	32,878	-
100	0220	5179	00	MEDICAL CLAIMS (111F)	-	85,932	39,234	-	-	-	-
100	0220	5192	00	CLOTHING ALLOWANCE	49,725	51,200	52,200	66,200	64,200	(2,000)	-3.02%
100	0220	5198	00	PHYSICAL FITNESS INCENTIVE	-	-	-	-	12,000	12,000	
100	0220	5211	00	ELECTRICITY	22,705	21,301	32,432	41,000	41,000	-	-
100	0220	5212	00	HEAT	7,497	9,661	9,241	11,500	11,500	-	-
100	0220	5241	00	REPAIRS & MAINT BUILDINGS	33,441	26,362	30,900	27,000	27,920	920	3.41%
100	0220	5248	00	REPAIRS & MAINT AMBULANCE	11,376	11,787	8,694	-	-	-	-
100	0220	5249	00	REPAIRS & MAINT FIRE ALARM	1,639	1,804	552	1,420	500	(920)	-64.79%
100	0220	5251	00	REPAIRS & MAINT FIRE APPARATUS	31,809	821	51,020	51,341	51,341	-	-
100	0220	5253	00	REPAIRS & MAINT OTHER EQUIP.	9,334	13,975	13,071	28,544	28,544	-	-
100	0220	5307	00	AMBULANCE BILLING SERVICE	-	29,065	41,484	30,000	30,000	-	-
100	0220	5320	00	TRAINING	1,400	-	255	1,500	1,500	-	-
100	0220	5340	00	COMMUNICATIONS	22,129	23,566	11,434	23,000	36,500	13,500	58.70%
100	0220	5420	00	OFFICE SUPPLIES	426	8,350	7,259	8,000	8,000	-	-
100	0220	5423	00	EMT & NEMT RECERTS	4,356	13,296	5,937	15,000	15,000	-	-
100	0220	5427	00	SUPPLIES	13,345	1,105	5,524	24,000	24,000	-	-
100	0220	5450	00	CUSTODIAL SUPPLIES	5,945	4,724	5,853	8,000	8,000	-	-
100	0220	5480	00	VEHICLE SUPPLIES	23,385	37,431	2,722	875	875	-	-
100	0220	5480	01	VEHICLE FUEL	-	35,245	41,957	44,925	44,923	(2)	-
100	0220	5501	00	AMBULANCE EQUIP/ SUPPLIES	50,814	55,899	57,026	-	-	-	-
100	0220	5510	00	FIRE PREVENTION	1,346	509	433	1,950	1,950	-	-

Fire Rescue / Emergency Management

(220) Fire					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
100	0220	5584	00	PROTECTIVE EQUIPMENT	15,676	23,848	15,719	37,200	37,200	-	-
100	0220	5710	00	TRAVEL	-	-	971	-	-	-	-
100	0220	5730	00	DUES & MEMBERSHIPS	5,041	3,730	6,696	7,500	7,500	-	-
100	0220	5870	00	EQUIPMENT REPLACEMENT	11,865	7,044	3,815	118,500	113,521	(4,979)	-4.20%
100	0220	6300	00	CONTRACTED SERVICES	-	200	700	6,450	700	(5,750)	-89.15%
100	0220	6300	01	ANNUAL MAINTENANCE AGREEMENTS	-	179	-	-	-	-	-
100	0220	6300	02	ANNUAL TESTING & CERTIFICATION	-	-	23,064	2,000	2,000	-	-
(220) TOTAL FIRE					3,678,246	4,094,361	4,187,767	4,467,957	4,833,520	365,563	8.18%
% Increase (Decrease) over prior Fiscal Year					-0.97%	11.31%	2.28%	-	8.18%	-	-

99% of our budget increase this year is in our “Part 1” or personnel related expenses. These increases are the result of members meeting their steps as outlined in year 3 of the Collective Bargaining Agreement (CBA) with IAFF Local 1763. We are currently supplementing personnel expenses with a SAFER Grant that was accepted by the city in 2022. These funds are not represented in this general fund budget. Other expenses or “Part II” saw a minimal increase as every effort was made to reach level funding. Funds within the budget were shifted to allow for us to bring in a new software program called First Due. This program centralizes the services that were being supported by multiple software platforms, some of which are no longer supported or being phased out by the RECC.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$3,386,257	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.

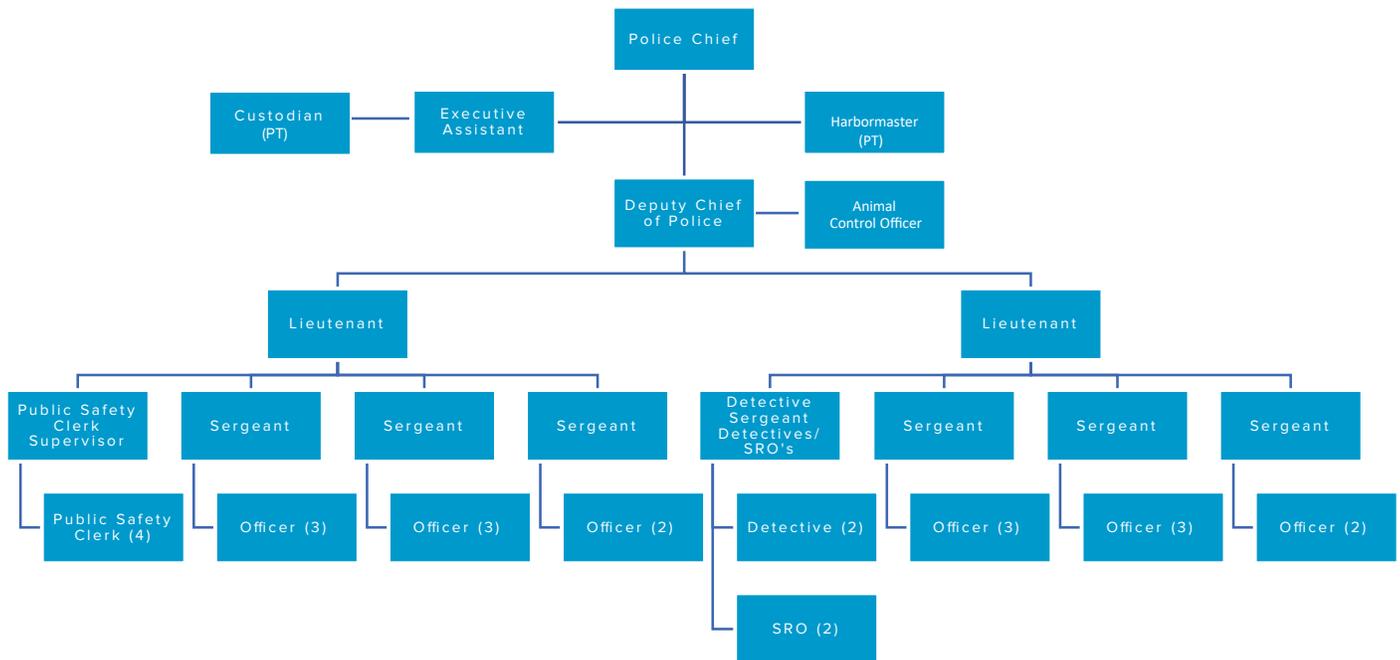
FY25 Budget Recommendation

(210) Police					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(210) POLICE							
100	0210	5110	00	REGULAR SALARIES & WAGES	3,270,341	3,360,955	3,481,598	3,738,969	3,723,138	(15,831)	-0.42%
100	0210	5111	00	MATRON WAGES	-	-	375	-	-	-	-
100	0210	5122	00	RESERVE OFFICER	29,055	141,606	60,743	-	-	-	-
100	0210	5130	00	OVERTIME	148,038	144,155	123,297	158,000	158,000	-	-
100	0210	5131	00	RECALL OT	21,240	20,679	26,652	36,272	36,272	-	-
100	0210	5132	00	TRAINING OT	44,803	35,225	87,393	55,000	55,000	-	-
100	0210	5133	00	VACATION OT	43,038	66,360	88,074	100,000	100,000	-	-
100	0210	5136	00	SICK LEAVE COVERAGE OT	51,556	82,850	142,347	116,955	116,955	-	-
100	0210	5137	00	COURT TIME OT	5,809	22,394	17,171	20,000	20,000	-	-
100	0210	5144	00	HOLIDAY PAY	119,474	145,499	140,308	151,432	192,366	40,934	27.03%
100	0210	5152	00	SICK LEAVE BUY-BACK	-	35,000	20,000	37,021	20,309	(16,712)	-45.14%
100	0210	5179	00	MEDICAL CLAIMS (111F)	-	128,750	54,413	-	-	-	-
100	0210	5192	00	CLOTHING ALLOWANCE	58,850	58,100	84,500	79,500	79,500	-	-
100	0210	5197	00	EDUCATION INCENTIVE	-	1,800	2,700	-	-	-	-
100	0210	5198	00	PHYSICAL FITNESS INCENTIVE	1,800	-	-	5,400	5,400	-	-
100	0210	5211	00	ELECTRICITY	20,441	18,272	29,959	34,647	34,648	1	-
100	0210	5212	00	HEAT	4,572	3,397	3,893	4,500	4,500	-	-
100	0210	5240	00	REPAIRS & MAINT OFFICE EQUIP.	9,422	10,811	11,537	11,633	11,633	-	-
100	0210	5241	00	REPAIRS & MAINT BUILDINGS	6,848	10,113	23,139	13,325	13,325	-	-
100	0210	5251	00	REPAIRS & MAINT VEHICLES	29,823	25,786	38,887	31,744	36,025	4,281	13.49%
100	0210	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	6,367	3,052	6,645	9,136	9,136	-	-
100	0210	5274	01	ACO OPERATIONS (MOVED FROM HEALTH DEPT)	-	31,272	30,193	31,000	31,000	-	-
100	0210	5316	00	CONSULTING	18,931	25,000	34,900	35,000	35,000	-	-
100	0210	5320	00	TRAINING	44,157	26,328	26,532	29,490	29,490	-	--
100	0210	5340	00	COMMUNICATIONS	25,233	19,840	13,726	17,192	17,193	1	0.01%
100	0210	5386	01	ANIMAL CARE (MOVED FROM HEALTH DEPT)	-	-	2,299	1,050	1,050	-	-
100	0210	5420	00	OFFICE SUPPLIES	6,689	8,499	9,976	9,585	9,585	-	-
100	0210	5421	00	PRINTED SUPPLIES	-	1,526	-	-	-	-	-
100	0210	5450	00	CUSTODIAL SUPPLIES	2,859	2,661	3,292	4,772	4,772	-	-

(210) Police					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
100	0210	5480	00	VEHICLE SUPPLIES	45,064	67,987	71,079	92,080	92,080	-	-
100	0210	5584	00	PROTECTIVE EQUIPMENT/ CLOTHING	4,794	3,764	6,708	9,000	9,000	-	-
100	0210	5587	00	PUBLIC SAFETY SUPPLIES	22,232	14,149	20,445	31,580	31,580	-	-
100	0210	5730	00	DUES & MEMBERSHIPS	29,202	19,804	27,645	28,700	28,701	1	-
100	0210	5781	00	MEALS	630	551	1,396	1,500	1,500	-	-
100	0210	5870	00	EQUIPMENT REPLACEMENT	77,538	81,926	89,755	92,666	115,432	22,766	24.57%
(210) TOTAL POLICE					4,208,284	4,618,113	4,781,576	4,987,149	5,022,590	35,441	0.71%
% Increase (Decrease) over prior Fiscal Year					-1.85%	9.74%	3.54%	-	0.71%	-	-

This year's budget, which is less than a 1% (.70%) increase over FY24, will present manageable challenges for the police department. These challenges include the loss of two full time positions which reduces the size of the police force from 33 full time officers to 31, a number it has not been at since 2000. To compensate for the lack of personnel we have increased overtime line items, reduced our total number officers assigned to Detectives and finally, made shift adjustments that will allow us to handle our increasing case load with fewer officers. Although not ideal, a small reduction in force now will put the police department in a much better position in FY26 to reassess the hiring pool, come back to full staffing levels, and allow the PD to work on a more proactive policing model.

Staff Salaries FY25



	FY25 Budget	
TOTAL	\$3,723,138	38.5

FY25 Budget Recommendations

(295) Harbormaster					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(295) HARBORMASTER							
100	0295	5110	00	REGULAR SALARIES & WAGES	6,000	6,000	6,000	35,000	17,500	(17,500)	-50.00%
100	0295	5780	00	SUPPLIES & EQUIPMENT	635	3,606	14,272	6,000	10,000	4,000	66.67%
				(295) TOTAL HARBORMASTER	6,635	9,606	20,272	41,000	27,500	(13,500)	-32.93%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-26.25%	44.78%	111.03%	-	-32.93%	-	-

After an unsuccessful search for a seasonal employee, we will continue to manage this program with a stipend. As we evaluate and build the program we will revisit the staffing in the future.

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

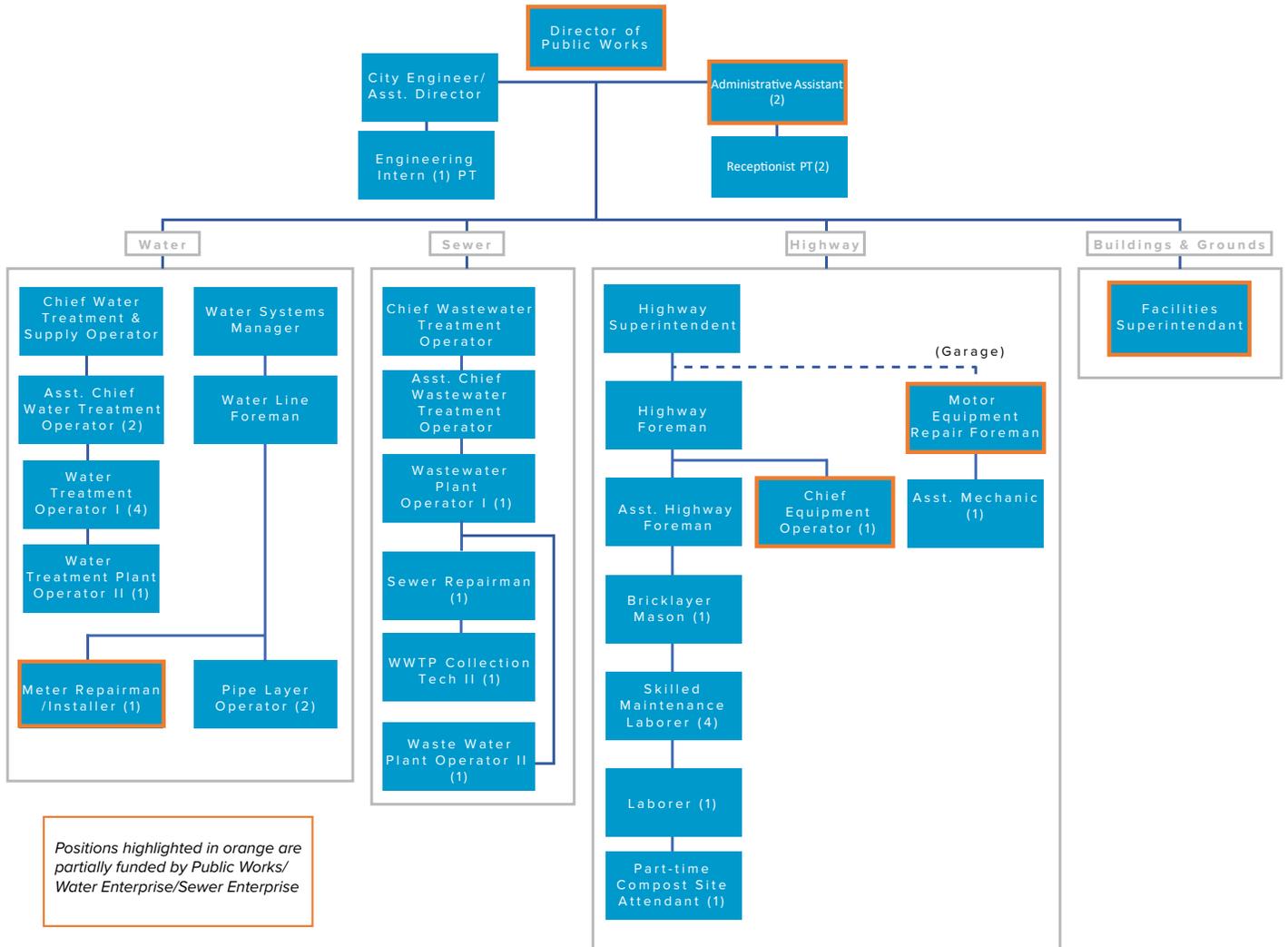
FY25 Budget Recommendation

(422) DPW					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(422) DPW							
100	0422	5110	00	REGULAR SALARIES & WAGES	720,825	748,016	682,842	817,923	900,903	82,980	10.15%
100	0422	5130	00	OVERTIME	45,281	35,413	36,589	55,000	55,000	-	-
100	0422	5145	00	TRAINING	-	473	-	-	-	-	-
100	0422	5152	00	SICK LEAVE BUYBACK	199	-	37,444	-	38,486	38,486	-
100	0422	5192	00	CLOTHING ALLOWANCE	13,033	13,560	8,520	10,800	10,800	-	-
100	0422	5211	00	ELECTRICITY	24,971	23,655	24,267	40,000	40,000	-	-
100	0422	5212	00	HEAT	24,648	21,300	21,741	22,000	22,000	-	-
100	0422	5241	00	REPAIRS & MAINT BUILDINGS	68,358	36,892	34,808	51,740	51,740	-	-
100	0422	5251	00	REPAIRS & MAINT VEHICLES	97,433	131,770	162,793	100,000	120,000	20,000	20.00%
100	0422	5253	00	REPAIRS & MAINT OTHER EQUIP.	62,116	37,309	30,469	34,000	40,000	6,000	17.65%
100	0422	5271	00	RENT CONSTRUCTION EQUIPMENT	-	2,000	-	-	-	-	-
100	0422	5276	00	CATCH BASIN CLEANING	24,053	34,000	3,750	73,740	60,000	(13,740)	-18.63%
100	0422	5303	00	POLICE DETAILS	-	-	-	-	1,500	1,500	-
100	0422	5315	00	MOWING	106,398	109,400	170,369	190,000	200,000	10,000	5.26%
100	0422	5316	00	CONSULTING	25,308	87,514	10,491	56,450	70,500	14,050	24.89%
100	0422	5317	00	ADVERTISING	2,231	852	1,035	1,000	1,000	-	-
100	0422	5320	00	TRAINING	-	-	350	5,000	5,000	-	-
100	0422	5340	00	COMMUNICATIONS	9,797	15,333	13,279	13,373	13,053	(320)	-2.39%
100	0422	5341	00	POSTAGE	22	-	-	200	100	(100)	-50.00%
100	0422	5342	00	STREET SWEEPING		19,275	20,475	40,000	45,000	5,000	12.50%
100	0422	5343	00	DRAIN LINE CLEANING	9,023	5,619		33,759	10,000	(23,759)	-70.38%
100	0422	5385	00	HAZ MATERIALS DISPOSAL	1,969	-	448	500	500	-	-
100	0422	5395	01	STREETS & SIDEWALKS	21,621	9,978	-	-	-	-	-
100	0422	5397	00	STREET MARKING	2,795	4,472	3,650	30,000	30,000	-	-
100	0422	5398	00	CLEANING SERVICES	-	-	17,631	20,000	20,000	-	-
100	0422	5399	00	TREE REMOVAL	32,747	41,865	42,180	47,000	75,000	28,000	59.57%
100	0422	5420	00	OFFICE SUPPLIES	7,353	7,039	6,112	8,520	6,611	(1,909)	-22.41%
100	0422	5432	00	TOOLS & EQUIPMENT	9,494	8,569	7,885	9,000	9,000	-	-
100	0422	5450	00	CUSTODIAL SUPPLIES	705	-	-	-	500	500	-
100	0422	5461	00	DRAIN & BASIN SUPPLIES	31,832	12,308	7,042	10,000	10,000	-	-

(422) DPW					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Mayor's	Mayor's
									Mayor's	Budget \$	Budget %
									Recommended	Change vs.	Change vs.
									Budget	Revised FY 24	Revised
										Budget	FY 24
											Budget
100	0422	5480	00	VEHICLE SUPPLIES	30,876	56,548	94,116	102,000	42,000	(60,000)	-58.82%
100	0422	5531	00	CEMETERY SUPPLIES	2,570	3,352		31,000	15,500	(15,500)	-50.00%
100	0422	5532	00	ASPHALT SUPPLIES	29,886	85,039	41,472	40,000	40,000	-	-
100	0422	5538	00	SIGNS	13,413	17,848	3,456	6,502	10,000	3,498	53.80%
100	0422	5710	00	TRAVEL	7,997	8,000	5,603	7,600	8,000	400	5.26%
100	0422	5730	00	DUES & MEMBERSHIPS	571	1,856	2,173	1,540	1,540	-	-
100	0422	5870	00	EQUIPMENT REPLACEMENT	-	-	41,977	61,977	41,977	(20,000)	-32.27%
120	0422	5861	03	SIDEWALKS IMPROVEMENT	-	-	-	250,000	-	(250,000)	-100.00%
(422) TOTAL DPW					1,427,529	1,579,254	1,532,967	2,170,624	1,995,710	(174,914)	-8.06%
% Increase (Decrease) over prior Fiscal Year					6.06%	10.63%	-2.93%	-	-8.06%	-	-

The budget increase this year is based on personnel related costs. The personnel costs associated with some of our staff are split between DPW (general fund budget) and Water and Sewer (enterprise funds). In FY23 we budgeted to purchase a new vehicle that we did not purchase. Therefore, there is no payment included in this budget and you will notice that change. A fleet management plan is being developed. The budget otherwise includes annual work and best practices that we hear about most and are critical to our operations. In particular this year we are ensuring that things like street sweeping, tree maintenance and drainage are prioritized considering recent storm impacts and the anticipated increase in intensity and frequency of storms. As a result of Federal mandates DPW is also working with a consultant to develop a stormwater enterprise that may ultimately lead to changes in this budget in the next fiscal year.

Staff Salaries FY25



		FY25 Budget	FTE
DPW		\$900,903	15.3
Sewer Enterprise		\$627,245	8.93
Water Enterprise		\$1,081,466	13.93
TOTAL		\$2,609,614	38.16



FY25 Budget Recommendations

(423) Snow & Ice					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(423) SNOW & ICE											
100	0423	5110	00	OVERTIME	58,466	62,654	80,576	50,000	50,000	-	-
100	0423	5251	00	REPAIRS & MAINT VEHICLES	35,620	83,904	39,083	25,000	25,000	-	-
100	0423	5271	00	EQUIPMENT RENTAL	361,157	374,023	430,850	24,000	24,000	-	-
100	0423	5534	00	ROCK SALT & SAND	99,415	151,539	136,029	150,000	150,000	-	-
100	0423	5780	00	OTHER	1,000	664	11,464	1,000	1,000	-	-
(423) TOTAL SNOW & ICE					556,471	672,784	698,002	250,000	250,000	-	0.00%
% Increase (Decrease) over prior Fiscal Year					-1.92%	20.90%	3.75%	-	-	-	-



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 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(430) REFUSE & DISPOSAL											
100	0430	5304	00	CONTRACT - GARBAGE PICKUP	1,298,169	1,275,530	1,386,135	1,959,600	2,018,388	58,788	3.00%
100	0430	5305	00	RECYCLING	26,817	40,294	48,432	50,000	51,750	1,750	3.50%
(430) TOTAL REFUSE & DISPOSAL					1,324,985	1,315,825	1,434,567	2,009,600	2,070,138	60,538	3.01%
% Increase (Decrease) over prior Fiscal Year					-8.02%	-0.69%	9.02%	-	3.01%	-	-

(424) Street Lighting					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(424) STREET LIGHTING											
100	0424	5215	00	STREET LIGHTING	105,928	80,629	142,183	150,000	150,000	-	-
(424) TOTAL STREET LIGHTING					105,928	80,629	142,183	150,000	150,000	-	-
% Increase (Decrease) over prior Fiscal Year					-41.94%	-23.88%	76.34%	-	-	-	-

FY25 Budget Recommendation

(620) Sewer Enterprise					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(620) SEWER ENTERPRISE											
620	0440	5110	00	REGULAR SALARIES & WAGES	519,276	568,156	626,093	632,971	627,245	(5,726)	-0.90%
620	0440	5121	00	POLICE DETAIL PAY	4,584	-	-	-	-	-	-
620	0440	5130	00	OVERTIME	112,645	114,917	122,149	127,000	127,000	-	-
620	0440	5152	00	SICK LEAVE BUYBACK	25	-	-	15,000	8,332	(6,668)	-44.45%
620	0440	5192	00	CLOTHING ALLOWANCE	5,733	5,820	6,990	5,400	5,400	-	-
620	0440	5211	00	ELECTRICITY	286,128	274,348	327,392	250,000	250,000	-	-
620	0440	5212	00	HEAT	28,123	19,727	24,898	20,000	20,000	-	-
620	0440	5241	00	OTHER MUNICIPAL BUILD. MAINTENANCE	30,499	13,003	6,890	15,000	15,000	-	-
620	0440	5251	00	REPAIRS & MAINTENANCE VEHICLES	1,536	8,326	4,194	6,000	6,000	-	-
620	0440	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	42,169	84,970	62,955	45,000	45,000	-	-
620	0440	5258	00	LIFT STATION OPERATION & MAINTENANCE	85,545	77,411	70,666	65,000	65,000	-	-
620	0440	5271	00	RENT CONSTRUCTION EQUIPMENT	20,415	6,502	-	9,000	9,000	-	-
620	0440	5272	00	RENT OTHER EQUIPMENT	3,435	12,000	84	15,000	15,000	-	-
620	0440	5291	00	SLUDGE DISPOSAL	183,823	185,125	171,000	200,000	207,000	7,000	3.50%
620	0440	5316	00	CONSULTING	67,304	62,463	73,190	97,000	125,000	28,000	28.87%
620	0440	5317	00	ADVERTISING	101	290	496	200	200	-	-
620	0440	5318	00	CONSULTING LAB WORK	5,390	5,735	5,475	7,500	7,500	-	-
620	0440	5320	00	TRAINING	280	1,450	2,779	3,000	3,000	-	-
620	0440	5340	00	COMMUNICATIONS	6,581	6,419	6,748	5,520	5,520	-	-
620	0440	5341	00	POSTAGE	-	-	-	100	100	-	-
620	0440	5420	00	OFFICE SUPPLIES	4,252	2,702	2,621	4,000	4,000	-	-
620	0440	5432	00	TOOLS & EQUIPMENT	5,493	10,060	5,895	5,000	5,000	-	-
620	0440	5450	00	CUSTODIAL SUPPLIES	4,575	5,294	6,517	6,400	6,400	-	-
620	0440	5480	00	VEHICLE SUPPLIES	3,254	7,085	9,128	6,000	-	(6,000)	-100.00%
620	0440	5530	00	LAB TOOLS & INSTRUMENTS	17,918	16,169	16,405	19,000	19,000	-	-
620	0440	5539	00	CHEMICALS	60,601	98,187	100,734	120,000	132,000	12,000	10.00%
620	0440	5541	00	PIPE CASTING & CEMENT	1,128	1,377	-	5,000	5,000	-	-
620	0440	5710	00	TRAVEL	11,200	11,894	9,400	10,000	11,200	1,200	12.00%
620	0440	5730	00	DUES & MEMBERSHIPS	281	337	670	500	500	-	-
620	0440	5780	00	OTHER UNCLASSIFIED	760	3,819	9,577	15,000	25,000	10,000	66.67%
620	0440	5870	00	EQUIPMENT REPLACEMENT	108,548	50,441	74,757	175,000	175,000	-	-
620	0440	5872	00	EQUIPMENT LEASE	239	241	162	250	250	-	-
620	0440	5873	00	SEWER CONSTRUCTION	-	-	80,304	-	-	-	-
620	0440	5995	00	RESERVE FOR ENCUMBRANCE	16,989	52,045	43,687	-	-	-	-
620	0700	5308	00	FINANCIAL BANKING SERVICES	3,401	1,275	1,114	1,500	1,500	-	-
620	0700	5910	00	PRINCIPAL LONG TERM DEBT	506,382	664,409	753,910	324,261	138,562	(185,699)	-57.27%
620	0700	5915	00	INTEREST LONG TERM DEBT	63,371	73,826	42,676	37,048	32,434	(4,614)	-12.45%

Sewer Enterprise

(620) Sewer Enterprise					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
620	0910	5170	00	HEALTH INSURANCE	78,608	54,605	86,582	116,581	103,093	(13,488)	-11.57%
620	0910	5171	00	PENSION	137,353	182,767	181,101	177,326	190,132	12,806	7.22%
620	0910	5173	00	WORKERS COMPENSATION	17,646	14,625	8,508	8,283	8,858	575	6.94%
620	0910	5174	00	LIFE INSURANCE	300	307	246	295	256	(39)	-13.22%
620	0910	5175	00	MEDICARE	9,152	4,398	10,951	7,294	7,609	315	4.32%
620	0910	5176	00	DENTAL	2,407	2,580	3,098	3,620	3,495	(125)	-3.45%
620	0910	5181	00	MEDEX	14,040	19,269	19,360	20,351	25,106	4,755	23.36%
620	0945	5740	00	LIABILITY INSURANCE	8,407	16,789	14,517	19,159	20,992	1,833	9.57%
620	0945	5741	00	AUTO LIABILITY INSURANCE	3,607	2,800	1,559	2,291	2,045	(246)	-10.74%
(620) TOTAL SEWER ENTERPRISE					2,483,504	2,743,962	2,995,477	2,602,850	2,458,729	(144,121)	-5.54%
% Increase (Decrease) over prior Fiscal Year					-1.66%	10.49%	9.17%	-	-5.54%	-	-

The aging off of some long-term debt has eased or offset increases in labor, power and chemicals in the sewer budget. This budget has been operating minimally and almost deficit over the last couple years; we're currently engaged with a consultant to review sewer rates, future increases will need to be considered. Funds were added to our consulting line to prioritize Inflow & Infiltration (I&I) work which has not been done recently and needs attention on a regular ongoing basis. This work can significantly reduce the amount of water being treated at the plant that does not need to be treated, build system capacity and limit wet weather driven environmental pollution. Additionally, Federal and State regulators often require additional testing and system updates to protect the public and the environment.

FY25 Budget Recommendation

(610) Water Enterprise					FY 2021	FY 2022	FY 2023	FY 2024	Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(610) WATER ENTERPRISE											
610	0450	5110	00	REGULAR SALARIES & WAGES	938,486	957,968	1,027,376	1,022,472	1,081,466	58,994	5.77%
610	0450	5121	00	POLICE DETAIL PAY	5,160	6,840	-	-	-	-	-
610	0450	5130	00	OVERTIME	194,998	129,445	145,959	175,000	175,000	-	-
610	0450	5140	00	SHIFT	22,010	21,092	21,055	26,000	27,000	1,000	3.85%
610	0450	5145	00	TRAINING	1,102	-	-	-	-	-	-
610	0450	5152	00	SICK LEAVE BUYBACK	25	1,236		15,000	23,332	8,332	55.55%
610	0450	5192	00	CLOTHING ALLOWANCE	10,683	8,970	10,590	10,350	10,350	-	-
610	0450	5211	00	ELECTRICITY	253,559	267,683	268,061	275,000	270,000	(5,000)	-1.82%
610	0450	5212	00	HEAT	32,918	32,089	31,860	20,000	25,000	5,000	25.00%
610	0450	5241	00	OTHER MUNICIPAL BUILD. MAINTENANCE	48,323	30,572	20,357	13,420	20,000	6,580	49.03%
610	0450	5251	00	REPAIRS & MAINTENANCE VEHICLES	15,292	10,307	59,521	17,000	45,224	28,224	166.02%
610	0450	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	32,933	69,877	43,087	38,000	42,000	4,000	10.53%
610	0450	5271	00	RENT CONSTRUCTION EQUIPMENT	319	600	-	-	-	-	-
610	0450	5272	00	RENT EQUIPMENT OTHER	383	178	252	800	800	-	-
610	0450	5291	00	SLUDGE DISPOSAL	53,755	81,737	78,428	55,000	50,000	(5,000)	-9.09%
610	0450	5316	00	CONSULTING	79,158	97,254	70,918	120,000	100,000	(20,000)	-16.67%
610	0450	5303	00	POLICE DETAIL PAY	-	-	-	-	1,000	1,000	-
610	0450	5317	00	ADVERTISING	3,283	4,583	3,660	3,500	3,500	-	-
610	0450	5318	00	CONSULTING LAB WORK	28,631	15,529	55,116	62,000	66,000	4,000	6.45%
610	0450	5320	00	TRAINING	3,038	2,641	-	5,900	10,000	4,100	69.49%
610	0450	5340	00	COMMUNICATIONS	8,766	8,331	8,638	6,300	6,300	-	-
610	0450	5341	00	POSTAGE	1,600	-	-	2,000	2,000	-	-
610	0450	5420	00	OFFICE SUPPLIES	6,259	5,420	3,532	4,000	4,000	-	-
610	0450	5432	00	TOOLS & EQUIPMENT	5,411	8,173	7,207	5,000	6,000	1,000	20.00%
610	0450	5450	00	CUSTODIAL SUPPLIES	3,985	2,988	2,595	3,000	3,000	-	-
610	0450	5480	00	VEHICLE SUPPLIES	11,434	10,877	17,706	10,000	24,000	14,000	140.00%
610	0450	5530	00	LAB TOOLS & INSTRUMENTS	28,723	21,947	15,400	27,000	27,000	-	-
610	0450	5532	00	ASPHALT SUPPLIES	3,418	3,088	800	8,000	8,000	-	-
610	0450	5539	00	CHEMICALS	237,581	340,082	255,309	390,000	400,000	10,000	2.56%
610	0450	5541	00	PIPE CASTING & CEMENT	12,496	37,167	26,099	20,000	20,000	-	-
610	0450	5592	00	HYDRANTS	5,358	3,748	9,094	7,000	15,000	8,000	114.29%
610	0450	5595	00	METERS	162,734	5,428	53,666	50,000	-	(50,000)	-100.00%
610	0450	5710	00	TRAVEL	11,376	11,232	9,661	10,000	11,200	1,200	12.00%
610	0450	5730	00	DUES & MEMBERSHIPS	7,710	7,922	7,869	5,440	5,440	-	-
610	0450	5780	00	OTHER UNCLASSIFIED	-	2,350	13,142	12,500	12,500	-	-
610	0450	5870	00	EQUIPMENT REPLACEMENT	23,896	92,179	114,328	20,000	123,000	103,000	515.00%
610	0450	5872	00	EQUIPMENT LEASE	29,000	29,567	336	-	-	-	-
610	0450	5963	01	GOODWIN CREEK WATER MAIN	-	112,282	5,804	-	-	-	-
610	0450	5963	02	FY22 CENTRIFUGE	-	-	74,842	-	-	-	-

Water Enterprise

(610) Water Enterprise					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
610	0450	5963	03	FY22 ROOFS AT WATER TREATMENT		23,100	540,149				
610	0450	5995	00	RESERVE FOR ENCUMBRANCE	91,807	51,095	33,518	-	-	-	-
610	0700	5308	00	FINANCIAL BANKING SERVICES	12,811	12,853	10,894	14,000	14,000	-	-
610	0700	5910	00	PRINCIPAL LONG TERM DEBT	1,037,640	908,967	972,578	971,481	893,430	(78,051)	-8.03%
610	0700	5915	00	INTEREST LONG TERM DEBT	266,312	223,350	223,927	200,962	178,997	(21,965)	-10.93%
610	0910	5170	00	HEALTH INSURANCE	155,975	139,821	179,836	230,987	223,341	(7,646)	-3.31%
610	0910	5171	00	PENSION	199,021	242,082	256,643	284,155	317,824	33,669	11.85%
610	0910	5173	00	WORKERS COMPENSATION	25,277	27,788	17,016	17,098	15,507	(1,591)	-9.31%
610	0910	5174	00	LIFE INSURANCE	850	522	645	774	729	(45)	-5.81%
610	0910	5175	00	MEDICARE	11,440	9,346	17,472	13,253	15,576	2,323	17.53%
610	0910	5176	00	DENTAL	3,718	3,625	4,635	5,525	4,826	(699)	-12.65%
610	0910	5181	00	MEDEX	7,280	15,990	16,098	16,903	17,923	1,020	6.03%
610	0945	5740	00	LIABILITY INSURANCE	27,533	37,775	36,081	40,691	46,868	6,177	15.18%
610	0945	5741	00	AUTO LIABILITY INSURANCE	7,542	3,780	2,641	3,235	2,867	(368)	-11.38%
(610) TOTAL WATER ENTERPRISE					4,131,009	4,141,477	4,774,404	4,238,746	4,350,000	111,254	2.62%
% Increase (Decrease) over prior Fiscal Year					14.69%	0.25%	15.28%	-	2.62%	-	-

Clean drinking water and compliance with regulations is our top priority. Our budget increases annually based on supplies and testing, labor and energy cost that are required to maintain these standards. Additionally Federal and State regulators often require additional testing and system updates to protect the public and the environment. Our budget has been operating in a deficit and we're currently engaged with a consultant to review water rates. Changes will be necessary moving forward to provide a balanced operating budget and increase our reserve account to allow for capital improvements. Maintenance programs and projects require significant funding which you can see in the capital plan.

Community + Economic Development

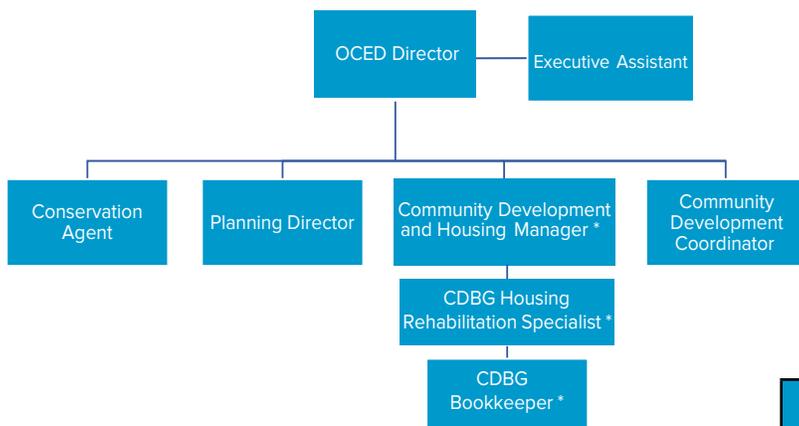
The Office of Community and Economic Development’s (OCED) mission is to plan for environmental, social and economic resources in the city. This mission is realized through the permitting and design stages of new and re-developments in the community. Our Environmental program ensures the protection and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

FY25 Budget Recommendation

(182) Community & Economic Development					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(182) COMMUNITY & ECONOMIC DEVELOPMENT											
100	0182	5110	00	REGULAR SALARIES & WAGES	293,069	268,001	259,862	277,302	326,008	48,706	17.56%
100	0182	5152	00	SICK LEAVE BUYBACK	--		7,475	-	19,496	19,496	-
100	0182	5241	00	EV STATIONS MAINTENANCE	-	5,952	-	-	-	-	-
100	0182	5316	00	CONSULTING	2,250	7,195	2,500	2,500	20,000	17,500	700.00%
100	0182	5317	00	ADVERTISING	-	65	-	930	3,000	2,070	222.58%
100	0182	5320	00	TRAINING	-	100	100	500	2,500	2,000	400.00%
100	0182	5340	00	COMMUNICATIONS	2,457	3,916	815	900	900	-	-
100	0182	5420	00	OFFICE SUPPLIES	737	741	559	1,165	1,165	-	-
100	0182	5730	00	DUES & MEMBERSHIPS	-	-	-	-	1,000	1,000	
(182) TOTAL COMMUNITY & ECONOMIC DVLP					298,513	285,969	271,311	283,297	374,069	90,772	32.04%
% Increase (Decrease) over prior Fiscal Year					-9.28%	-4.20%	-5.13%	-	32.04%	-	-

Approximately 92% of the department’s allocation is expended on personal services to perform the work of the office. Other expenses are utilized for communications, supplies, and departmental training. We also rely on consultants for specialized skills and support. Based on the amount of development and projects in the planning process at this time, we have requested an increase in our consulting budget and our professional development lines. Ensuring these projects are successful is critical to the city’s growth and our ability to increase the tax levy.

Staff Salaries FY25



* Partially or fully grant funded

	FY25 Budget	FTE
TOTAL	\$326,008	6

Community + Economic Development

FY25 Budget Recommendations

(172) Planning Board					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(172) PLANNING BOARD							
100	0172	5110	00	REGULAR SALARIES & WAGES	2,613	925			2,900	2,900	-
100	0172	5316	00	CONSULTING	-	-	1,440	2,079	6,100	4,021	193.41%
100	0172	5320	00	TRAINING	-	-	1,206	175	525	350	200.00%
100	0172	5317	00	ADVERTISING	663	1,590	-	2,325	3,000	675	29.03%
100	0172	5730	00	DUES & MEMBERSHIPS	-	-	-	821	-	(821)	-100.00%
				(172) TOTAL PLANNING BOARD	3,537	2,515	2,646	5,400	12,525	7,125	131.94%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	91.71%	-28.89%	5.20%	-	131.94%	-	-

(171) Conservation					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(171) CONSERVATION							
100	0171	5110	00	REGULAR SALARIES & WAGES	46,894	48,878	36,039	64,070	76,500	12,430	19.40%
100	0171	5152	00	SICK LEAVE BUY-BACK	-	-	3,086	1,155	-	(1,155)	-100.00%
100	0171	5316	00	CONSULTING	-	-	1,675	6,580	9,000	2,420	36.78%
100	0171	5320	00	TRAINING	-	100	25	-	805	805	-
100	0171	5340	00	COMMUNICATIONS	618	500	-	-	498	498	-
100	0171	5420	00	OFFICE SUPPLIES	105	19	-	-	-	-	-
100	0171	5730	00	DUES & MEMBERSHIPS	-	434	523	512	660	148	28.91%
				(171) TOTAL CONSERVATION	47,617	49,931	41,347	72,317	87,463	15,146	20.94%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	-1.28%	4.86%	-17.19%	-	20.94%	-	-

Both of these budgets are increasing to effectively support the planning and development happening now. Primarily you'll see an increase for consulting and training. Advertising is based on the anticipated public notices required for hearings.

Inspectional Services

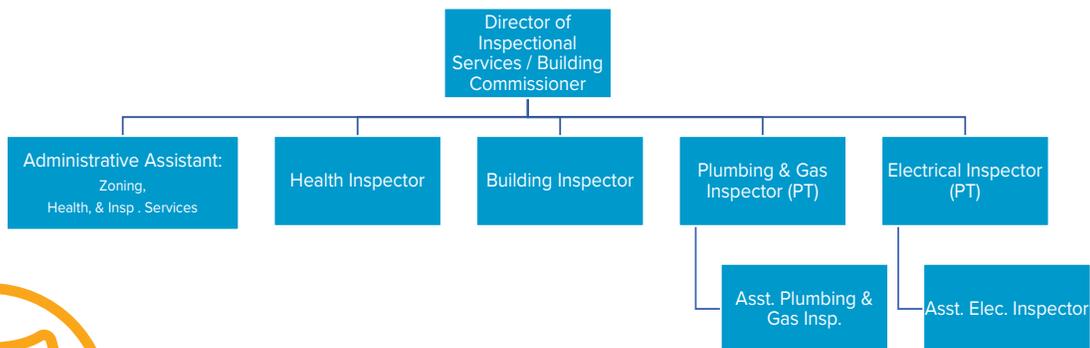
The Inspectional Services Department oversees all inspectional functions and permitting, including building, electrical, gas, health, and plumbing. In addition, the Inspectional Services Director serves as the city’s designated Zoning Enforcement Officer. The Department also serves as liaison, or agent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

FY25 Budget Recommendation

(241) Building Inspection					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
				(241) BUILDING INSPECTION							
100	0241	5110	00	REGULAR SALARIES & WAGES	216,699	292,597	305,793	317,031	325,289	8,258	2.60%
100	0241	5130	00	OVERTIME	3,870	6,482	10,805	4,000	8,000	4,000	100.00%
100	0241	5192	00	CLOTHING ALLOWANCE	-	4,950	2,700	2,700	2,700	-	-
100	0241	5320	00	TRAINING	947	3,887	1,116	1,350	1,350	-	-
100	0241	5340	00	COMMUNICATIONS	1,284	4,332	1,865	1,368	912	(456)	-33.33%
100	0241	5420	00	OFFICE SUPPLIES	2,128	1,251	1,284	1,500	1,500	-	-
100	0241	5710	00	TRAVEL	16,500	22,394	21,600	21,600	21,600	-	-
100	0241	5730	00	DUES & MEMBERSHIPS	-	160	75	210	210	-	-
				(241) TOTAL BUILDING INSPECTION	241,427	336,052	345,238	349,759	361,561	11,802	3.37%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	3.20%	39.19%	2.73%	-	3.37%	-	-

We process approximately 35-40 (2,000 per year) building related permits per week. Each of these permits require a level of technical plan review, approval, report writing, initial and final inspections by a state certified inspector. Our major expense would be wages and salary.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$325,289	4

FY25 Budget Recommendations

(173) Zoning Board					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(173) ZONING BOARD							
100	0173	5110	00	REGULAR SALARIES & WAGES	1,051	-	-	-	-	-	-
100	0173	5317	00	ADVERTISING	-	-	265	350	525	175	50.00%
100	0173	5420	00	OFFICE SUPPLIES	-	-	-	-	-	-	-
100	0173	5730	00	DUES & MEMBERSHIPS	-	-	-	175	-	(175)	-100.00%
				(173) TOTAL ZONING BOARD	1,051		265	525	525	-	-
				<i>% Increase (Decrease) over prior Fiscal Year</i>	100%	-100.00%	-	-	-	-	-

Public Health

The Public Health Department oversees and handles issues related to public health, including general business and food establishments inspections, rental housing violations, septic-related oversight, mosquito control, water quality testing and education for the community.

FY25 Budget Recommendation

(510) Health Inspection					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(510) HEALTH INSPECTION											
100	0510	5110	00	REGULAR SALARIES & WAGES	39,306	60,359	40,673	39,603	40,473	870	2.20%
100	0510	5192	00	CLOTHING ALLOWANCE	-	-	900	900	900	-	-
100	0510	5275	00	WATER TESTING	2,913	2,693	814	1,824	1,824	-	-
100	0510	5314	00	REGIONAL HEALTH NURSE	6,820	12,688	16,050	11,750	15,000	3,250	27.66%
100	0510	5316	00	CONSULTING	-	-	4,258	4,000	4,000	-	-
100	0510	5320	00	TRAINING	120	-	312	900	900	-	-
100	0510	5340	00	COMMUNICATIONS	585	193		456	456		
100	0510	5385	00	HAZMAT MATERIAL DISPOSAL	-	-	-	3,250	3,000	(250)	-7.69%
100	0510	5420	00	OFFICE SUPPLIES	485	931	841	950	950	-	-
100	0510	5710	00	TRAVEL	8,038	5,400	4,800	4,800	4,800	-	-
100	0510	5730	00	DUES & MEMBERSHIPS	150	150	150	200	200	-	-
(510) TOTAL HEALTH INSPECTION					86,755	82,413	68,798	68,633	72,503	3,870	5.64%
% Increase (Decrease) over prior Fiscal Year					-44.65%	-5.01%	-16.52%	-	5.64%	-	-

The city of Amesbury serves as the lead municipality for the Public Health Excellence (PHE) for Shared Services Grant program, which is a program offered by the Massachusetts Executive Office of Health and Human Services Department of Public Health. The purpose of this program is to promote and support the inter-municipal shared service agreements (cross-jurisdictional sharing) that contribute to improvements in local public health capacity. Amesbury's group consists of Georgetown, Groveland, Merrimac, Newbury, Newburyport, Rowley, and West Newbury and has just been awarded a grant in the amount of \$486,497.32 for each of the 3 years of the contract for the PHE program (FY25-FY27). All participating communities must maintain their current level of funding in their respective public Health Departments' budgets to be eligible to participate as this grant funding is to be used to supplement- not supplant current programming.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$40,473	1

Council on Aging

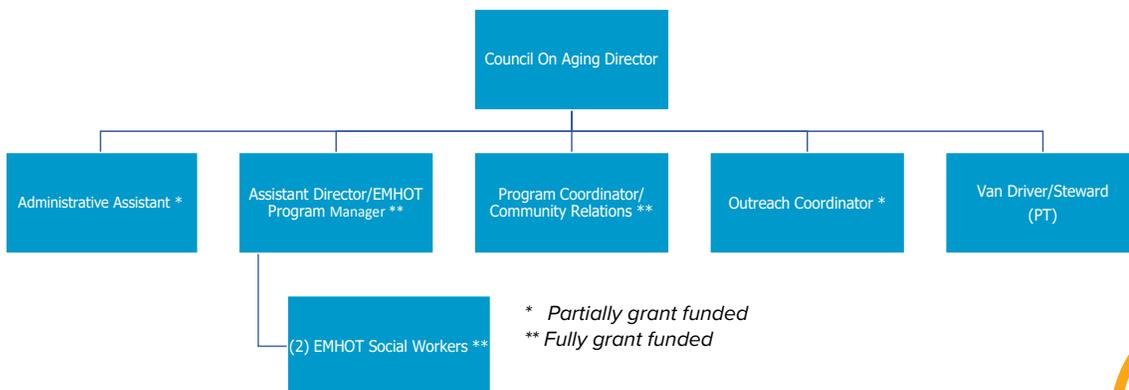
The Council on Aging’s (COA) mission is to advocate for older adults, to identify their needs comprehensively, and to meet these needs on multiple levels; physically, emotionally, intellectually, economically, socially, and spiritually and to encourage maximum independence with the goal of maintaining 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.

FY25 Budget Recommendation

(541) Council on Aging					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(541) COUNCIL ON AGING											
100	0541	5110	00	REGULAR SALARIES & WAGES	119,489	145,214	138,013	166,161	174,683	8,522	5.13%
100	0541	5320	00	TRAINING	-	-	-		-	-	-
100	0541	5340	00	COMMUNICATIONS	2,669	2,511	360	400	400	-	-
100	0541	5341	00	POSTAGE	-	-	834	-	-	-	-
100	0541	5420	00	OFFICE SUPPLIES	568	866	493	500	600	100	20.00%
100	0541	5785	00	OFFICE EQUIPMENT	-	1,945	2,120	2,300	83	(2,217)	-96.39%
(541) TOTAL COUNCIL ON AGING					122,726	150,536	141,820	169,361	175,766	6,405	3.78%
% Increase (Decrease) over prior Fiscal Year					-21.40%	22.66%	-5.79%	-	3.78%	-	-

Approximately 99% of the department’s budget is allocated to salaries. The equipment line has been reduced this year. It was decided to centralize all copier costs to the central supply budget (159). Office supplies and a cell phone reimbursement to the Director are the remaining expenses.

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$174,683	5.5



Veterans' Services

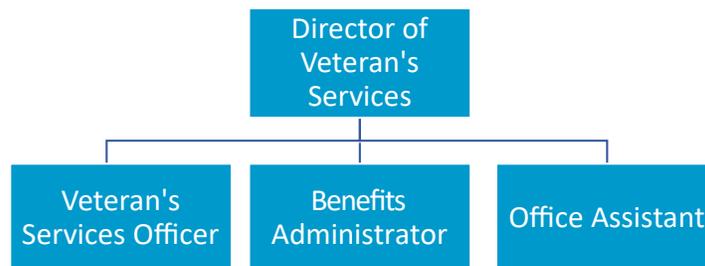
The Veterans' Services Office is the eyes and ears of the local Veteran Community. It gathers information pertinent to veterans and their families and distributes that information on a general or specific basis. The information distributed concerns Veterans rights, Veteran benefits, and in some cases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

FY25 Budget Recommendation

(543) Veterans					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
(543) VETERANS											
100	0543	5110	00	PART-TIME SALARIES & WAGES	4,800	4,800	4,800	4,800	5,400	600	12.50%
100	0543	5316	00	CONSULTING	56,272	57,485	69,651	70,956	71,802	846	1.19%
100	0543	5340	00	COMMUNICATIONS	874	582	263,524	-	-	-	-
100	0543	5392	00	VETERANS BENEFITS	377,586	283,349	874	279,799	260,000	(19,799)	-7.08%
100	0543	5420	00	SUPPLIES	-	-	-	201	-	-	-
100	0543	5426	00	FLAGS	2,666	1,833	2,450	3,420	3,000	(420)	-12.28%
(543) TOTAL VETERANS					442,198	348,050	341,299	359,176	340,202	(18,773)	-5.23%
<i>% Increase (Decrease) over prior Fiscal Year</i>					<i>-11.13%</i>	<i>-21.29%</i>	<i>-1.94%</i>	<i>-</i>	<i>-5.28%</i>	<i>-</i>	<i>-</i>

In FY25 we are in a better position to address the 75% rebate from the state for Chapter 115 benefits because of the successful addition of our benefits administrator, a position added as a result of the FY24 budget. The Chapter 115 benefits have decreased following a year over year trend.

Staff Salaries FY25



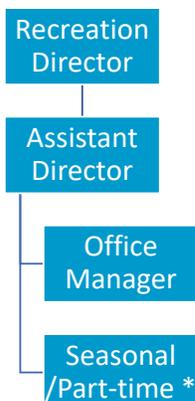
Recreation

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 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. Revised FY 24 Budget	Mayor's Budget % Change vs. Revised FY 24 Budget
(542) YOUTH SERVICES											
100	0542	5110	00	REGULAR SALARIES & WAGES	219,164	307,986	339,439	370,874	380,665	9,791	2.64%
100	0542	5110	01	LAKE GARDNER SEASONAL BEACH DIRECTOR	-	11,775	7,412	10,000	10,000	-	-
100	0542	5251	0	REPAIRS & MAINT VEHICLES	-	590	1,154	1,200	600	(600)	-50.00%
100	0542	5320	00	TRAINING	174	200	1,370	350	500	150	42.86%
100	0542	5340	00	COMMUNICATIONS	4,538	4,863	3,548	3,720	3,720	-	-
100	0542	5350	00	RECREATION PROGRAM	5,206	13,622	11,785	12,000	13,500	1,500	12.50%
100	0542	5352	00	TRANSPORTATION	-	4,587	1,760	6,000	6,000	-	-
100	0542	5420	00	OFFICE SUPPLIES & EQUIPMENT	8,024	6,856	2,278	3,000	700	(2,300)	-76.67%
100	0542	5480	00	VEHICLE SUPPLIES	272	651	143	600	300	(300)	-50.00%
100	0542	5730	00	DUES & MEMBERSHIPS	200	210	3,758	125	135	10	8.00%
100	0542	5710	00	TRAVEL	2,550	3,000	125	3,000	3,600	600	20.00%
100	0542	5791	00	CAMP KENT	11,397	14,188	11,771	13,000	13,000	-	0.00%
(542) TOTAL YOUTH SERVICES					251,725	368,528	384,543	423,869	432,720	8,851	2.09%
% Increase (Decrease) over prior Fiscal Year					-33.23%	46.40%	4.35%	-	2.09%	-	-

The budgeted cost for services is approx. \$430,000. Salaries break down to \$380,000, with expenses for all programs and services at \$50,000. Many programs and services are enriched with grants obtained. The focus for FY25 will be on working with the middle school population as well as beginning some adult programming.

Staff Salaries FY25

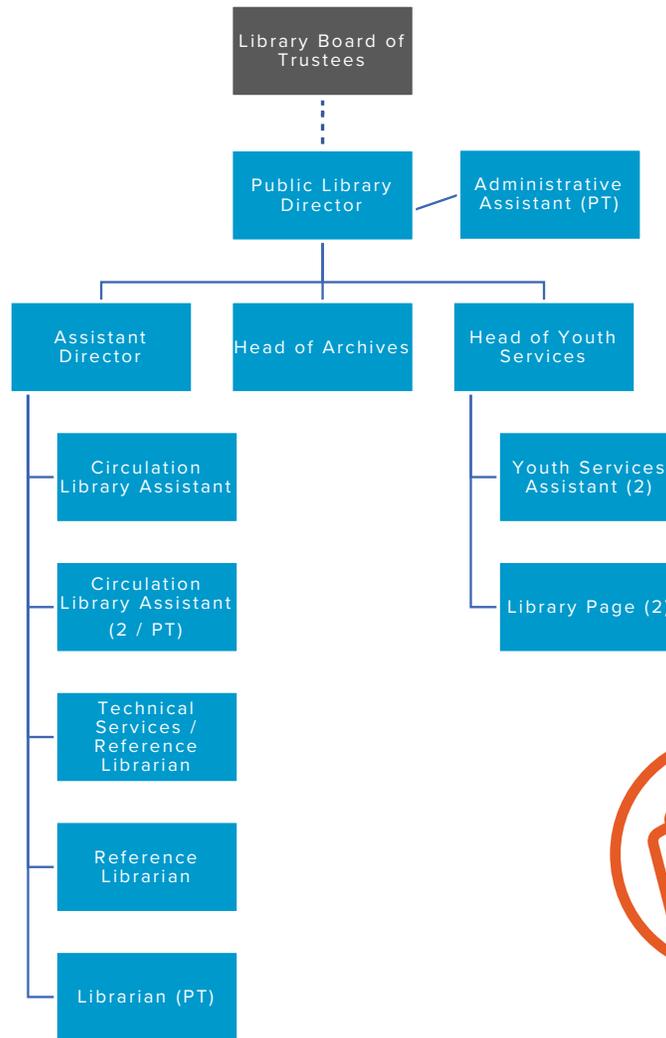


* Includes staffing for After School Programs, Summer Specialists, Park Programs, Before School Programs, Camp Kent, Preschool Programs, and Lake Gardner Beach Director



	FY25 Budget	FTE
TOTAL	\$380,665	3

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$672,736	10.56

FY

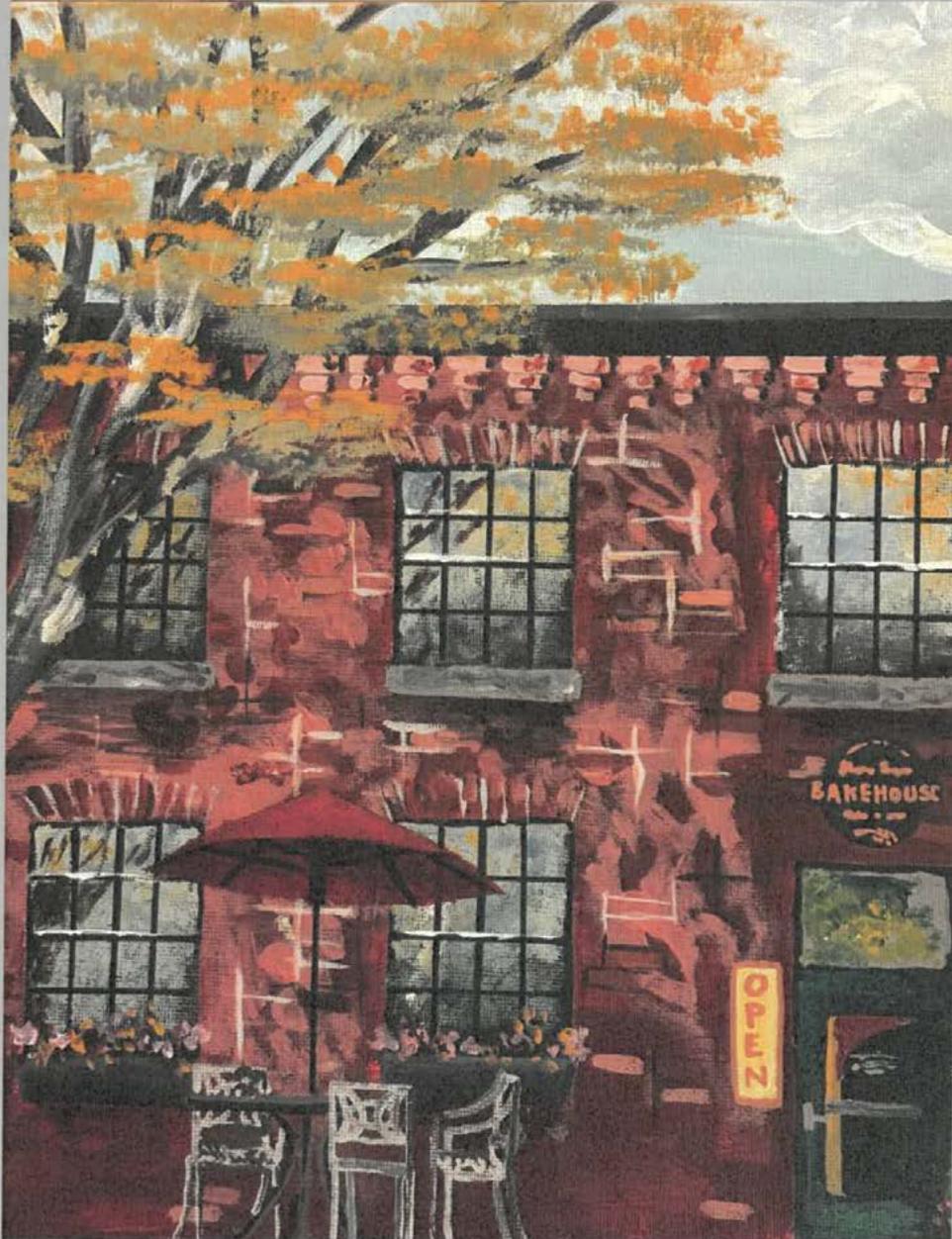
25

APPENDIX A

AMESBURY SCHOOL BUDGET
SCHOOL COMMITTEE APPROVED

This page has been intentionally left blank.

**Amesbury Public Schools
School Committee Approved FY25 Budget**



Artist Anna Lussault AHS Class of 2024

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

Table of Contents - School Committee Approved Budget

Opening Pages	Page #
<ul style="list-style-type: none"> ● Superintendent's Budget Message ● Memo to School Committee re: Revised FY24 Budget ● School Committee Members 	
Section 1 - Introduction to the Budget	
<ul style="list-style-type: none"> ● Introduction ● School Committee Goals ● District Strategy (with links) 	1 1 1-2
Section 2 - Key Budget Assumptions	2
<ul style="list-style-type: none"> ● Contractual Obligations ● Salary ● New Positions ● Fixed Costs ● Special Education ● Other Expenses and Contractual Services ● New Technology Expenses ● Athletic Expenses ● Transportation and Facilities 	2-3 3 3 3 3 4 4 4 4
Section 3 - Expenses	4
<ul style="list-style-type: none"> ● Budget Increase ● Totals by Cost Center ● Budget Amount and Percent History ● Average Budget Increase FY 17-25 ● Major Budget Drivers <ul style="list-style-type: none"> ○ Contractual Salary Obligations ○ Special Education Costs ● Positions Funded Through Grants ● New Positions FY 25 ● School Committee Approved Budget Details 	4 5 6 6-7 7 7 7-8 8-9 9 9-10
Section 4 - Revenue and Fees	10
<ul style="list-style-type: none"> ● Chapter 70 Contributions ● FY 24 Budget Summary Comparison ● FY 24 Funding Sources ● History of Funding Sources ● Federal and State Grants ● Entitlement and Competitive Grants ● Revolving Accounts 	10-11 12 12 13 14-15 15-16 16

o Facility Rental	16
o Food Services	16
o Transportation	16
o Athletics/Activities	17
● Table with Revolving Accounts	17
Section 5 - Budget Recommendation	17
● Budget Process and Goals	17-18
● FY 23 Budget Timeline	19
● Building the Budget	19-20
Section 6 - Staffing and Enrollment	20
● Scattergram	20
● October 1 Enrollment	21
● Enrollment Report	22
o Historical Enrollment - Birth Year and K Enrollment	22
o Projected Enrollment Birth Year and K Enrollment	23
● Enrollment for the Past Ten Years	24
● Projected Enrollment for the Next Ten Years	24
● Projected Enrollment By Grade Span New Grade Configurations	25
● Enrollment - Whittier Regional Vocational Technical School	26
Section 7 - Budget Breakdown By Cost Center	
● Totals By Cost Center	27
● Administration	27
● Transportation	28
● Shay Elementary School	29
● Cashman Elementary School	30
● Amesbury Middle School	31
● Amesbury High School	32-33
● Amesbury Innovation High School	34
● Technology and Maintenance	35
● Curriculum and Professional Development	36
● Special Education	37
● Employee Benefits	38

AMESBURY PUBLIC SCHOOLS

ELIZABETH MCANDREWS
SUPERINTENDENT OF SCHOOLS

LYNN CATARIUS
DIRECTOR OF STUDENT SERVICES



5 Highland Street
Amesbury, MA 01913
Tel : 978-388-0507
Fax : 978-388-7224

JOAN LIPORTO
DIRECTOR OF FINANCE AND OPERATIONS

LYN JACQUES
DIRECTOR OF TEACHING

April 2024

Dear Amesbury School Committee Members:

I am pleased to present you with the Fiscal Year 2025, School Committee Approved Budget for the Amesbury Public Schools. As you are all aware, this budget development process proved to be very challenging as several factors contributed to a level services budget that represented an 8.04% increase over the FY24 budget. Some of those factors included adding 6 ESSER positions to the budget, a decrease in South Hampton Revolving account which resulted in 2 positions being added to the local budget instead of being offset by that revenue source, and the incredibly high cost of supplies and services. Arriving at this level services budget also involved right sizing at the middle school level resulting in the reduction of the equivalent of one grade level team (5 FTE).

After presenting a zero-based, level services budget, we were tasked with creating two different budget scenarios - one that represented a 3% increase over FY24 and the other a 5% increase over FY24. Both of these tasks proved to be very difficult and resulted in reductions that would have a significant impact on each school. In preparation for the February 26th School Committee, the District Leadership Team met to identify and discuss the areas within the district that we would select to arrive at the budget with a 3% increase. The Leadership Team collaborated and worked to prioritize the cuts.

Much like last year, the FY25 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. One example of this is in prioritizing the ESSER positions as the coaches, interventionists, and adjustment counselors were critical to closing gaps, supporting SEL, and creating a safe and supportive learning and work environment for all. In fact, these positions are directly connected to each of the three strategic objectives in the District Strategy.

On March 18th, a public hearing on the FY25 budget was held in the AHS Auditorium. It was very well attended and more than 70 people either spoke or submitted comments in support of restoring some of the identified reductions. At the April 1st School Committee meeting, the School Committee voted to approve a budget that restored the following positions:

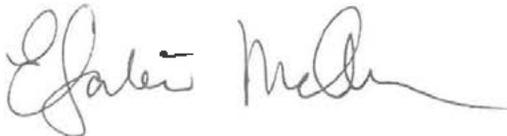
- 2 buses at AHS
- 4 Kindergarten paraprofessionals
- 2 Pre K paraprofessionals
- 1 CAMP Teacher
- 1 CES Inclusion Teacher
- 1 AMS Art Teacher
- 1 AHS Art Teacher
- 1 AIHS Paraprofessional

Total cost of reinstatements: \$670,581

I am extremely appreciative of the work of my District Leadership Team, including principals, assistant principals, and district administrators. Despite the financial challenges we have faced, we have worked to align this budget with the District Strategy focusing on supporting all of our students. I would also like to acknowledge the time, effort, passion and commitment that the School Committee invested in arriving at the School Committee approved budget.

Thank you for your continued support.

Sincerely,

A handwritten signature in black ink, appearing to read "Elizabeth McAndrews". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Elizabeth McAndrews
Superintendent

AMESBURY PUBLIC SCHOOLS

ELIZABETH MCANDREWS
SUPERINTENDENT OF SCHOOLS

LYNN CATARIUS
DIRECTOR OF STUDENT SERVICES



JOAN LIPORTO
DIRECTOR OF FINANCE AND OPERATIONS

LYN JACQUES
DIRECTOR OF TEACHING

5 Highland Street
Amesbury, MA 01913
Tel : 978-388-0507
Fax : 978-388-7224

To: Amesbury School Committee
From: Elizabeth McAndrews, Superintendent
Date: April 17, 2024
Re: Revised FY24 Budget

The revised FY24 Budget includes a free cash transfer approved by City Council on March 27, 2024 in the amount of \$310,396.12 to address the unfunded contractual obligations for the AFT contracts. This transfer increased the District's total appropriation from \$36,783,093 to \$37,093,482. The current FY25 School Committee approved budget is now a 4.1% increase over the FY24 revised budget amount. Additional charts have been added to the budget book reflecting the additional funding for the FY24 budget.

Amesbury School Committee



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



Maryann Welch, Vice Chair
Chair, Finance & Facilities
Chair, Curriculum & Inclusion



Abigail Jurist Levy, Secretary
Chair, Policy & Personnel
Chair, 1C - Long Range Planning



Brock Omohundro
Member, Policy & Personnel
Member, Curriculum & Inclusion



Kate Slater
Member, Policy & Personnel
Member, Curriculum & Inclusion



Kurt Mansperger
Member, Finance & Facilities
Member, 1C - Long Range Planning



Greg Noyes
Member, Finance & Facilities
Member, 1C - Long Range Planning



Ilise Litwin
Student Representative

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 develop a plan for sustaining and enhancing a high-quality educational program in an era of limited resources.
 - a. Continue to assess and enhance in-district enrollment and retention opportunities.
 - b. Employ a strategic and inclusive budget process that prioritizes the student and staff support in their academic and personal growth by maximizing the impact of available funds.
 - c. Appoint a subcommittee to assess short and long term strategies for the success of our school district under forecasted budget pressures.
2. The School Committee will develop a process for onboarding new SC members that clarifies roles, responsibilities, protocols, and expectations to support a productive working environment for the success of our schools.
 - a. Appoint a subcommittee to create a new member guide for distribution to new members when they are elected/appointed.
 - b. Standardize and establish consistency in the roles of subcommittees and their mechanisms for reporting to the full School Committee
 - c. Include a check in on our goals throughout the year for self-governance.
3. The School Committee will increase the student voice while enhancing communication with the greater Amesbury Community
 - a. Set expectations for student inclusion in presentations made to the committee at meetings.
 - b. Prioritize MASC Student Representative training and workshops to support the student representative and their involvement in committee business.
 - c. Meet annually with the Superintendent, Student Advisory Council staff advisor, and student representative to plan for student engagement at the high school level.

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.

[Link to Full District Strategy](#)
[Link to District Strategy for 2023-2024](#)

Key Budget Assumptions

Each year, the district must adjust its budget to include contractual obligations (COLA, steps, columns) as well as increases in contracted services (transportation, health insurance, etc.). The FY25 budget includes the following obligations:

Contractual Obligations:

Contractual Items	Amount
Teachers 3.25% increase	\$606,793
Teacher Step Increases	\$141,808
Teacher Step 15 increase	\$44,009
Paraprofessionals 3.25% increase	\$95,529
Para step increases	\$50,919
MPFT 3.25% increase and steps	\$51,443
Para and MPFT Longevity increases	\$12,600
Teachers longevity increases	\$31,000
Individual contract increases 3.25%	\$79,217
Total	\$1,113,318

Item	Amount
Column Moves	\$110,151
ESSER Positions (6)	\$533,023
ESSER Services, Software and Supplies	\$ 143,800
South Hampton positions returning to budget(2)	\$160,196
Utilities - Natural Gas	\$270,571
Contracted Services - Salter transportation - 3.85%	\$25,340
Contacted Services - Cleaning Company - 0%	0

AIHS Rent Increase - 2.85%	\$8,750
City Retirement (1.6%)	\$22,588
OSD Private OOD Tuition Increase - (4.69%)	\$102,456
Level Services - Staff - Grade 1 Teacher, Shay Librarian, and Grade 5 Teacher	\$179,963
Health Insurance - (2.2%)	\$95,734
Medicare portion of FICA (1.45% of salaries)	\$21,997
Workers Compensation (16.5% increase)	\$18,479
Property/Liability	\$35,308
Life Insurance	\$7,099
Unemployment	\$100,000
Total	\$1,835,455
Total Known Assumptions	\$2,948,773

Assumptions

Every district's budget has to account for contractual increases and changes to positions. Below, please find the relevant information for the FY '25 budget.

Salary Assumptions:

- Includes all step, lane, and longevity contractual increases for current teachers, administration, and support staff;
- Includes all step, longevity, and other contractual changes with new 23-26 contracts

New Positions:

- None

Fixed Costs:

- Increase in the district's assessment from the City for the Essex County Retirement System by the City - 1.6%
- Increase in health insurance costs - 2.2%
- Increase in School Medicare costs - Based on updated salaries
- Increase in Workers' Compensation Insurance - 16.5%

Special Education:

- Assumes the circuit breaker reimbursement amount received in FY24 for FY23 expenses. We anticipate that the amount of \$1,432,688 will represent the FY25 budgetary offset amount. This amount assumes the circuit breaker program will continue to be funded fully at a 75% reimbursement rate;
- Assumes a 4.69% increase in special education public outside placements and an additional \$50,000 in 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 (3.75%); 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;
- 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:

- Adding replacement of student devices to the local budget was not possible due to fiscal limitations. We anticipate being able to replace some devices with the remaining 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 does not include any reduction to athletics as in the FY24 budget, we had reduced by an entire level of athletics (JV2)

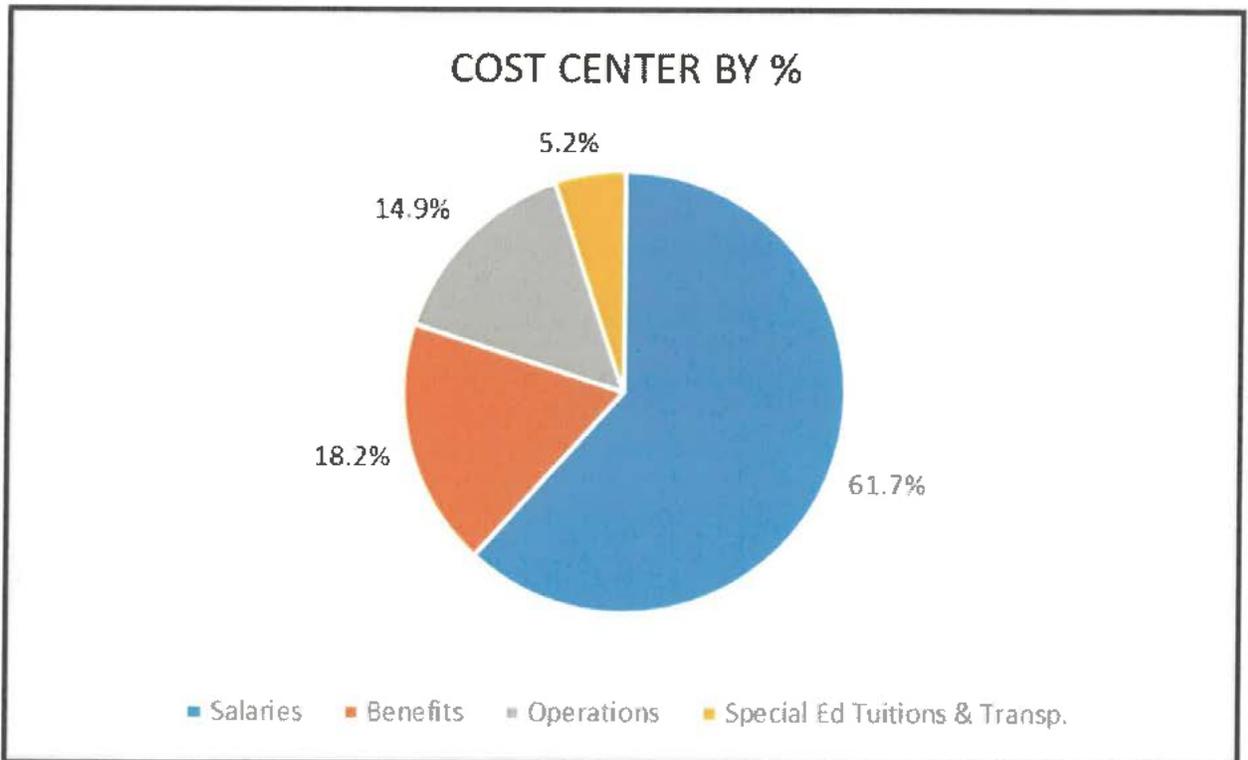
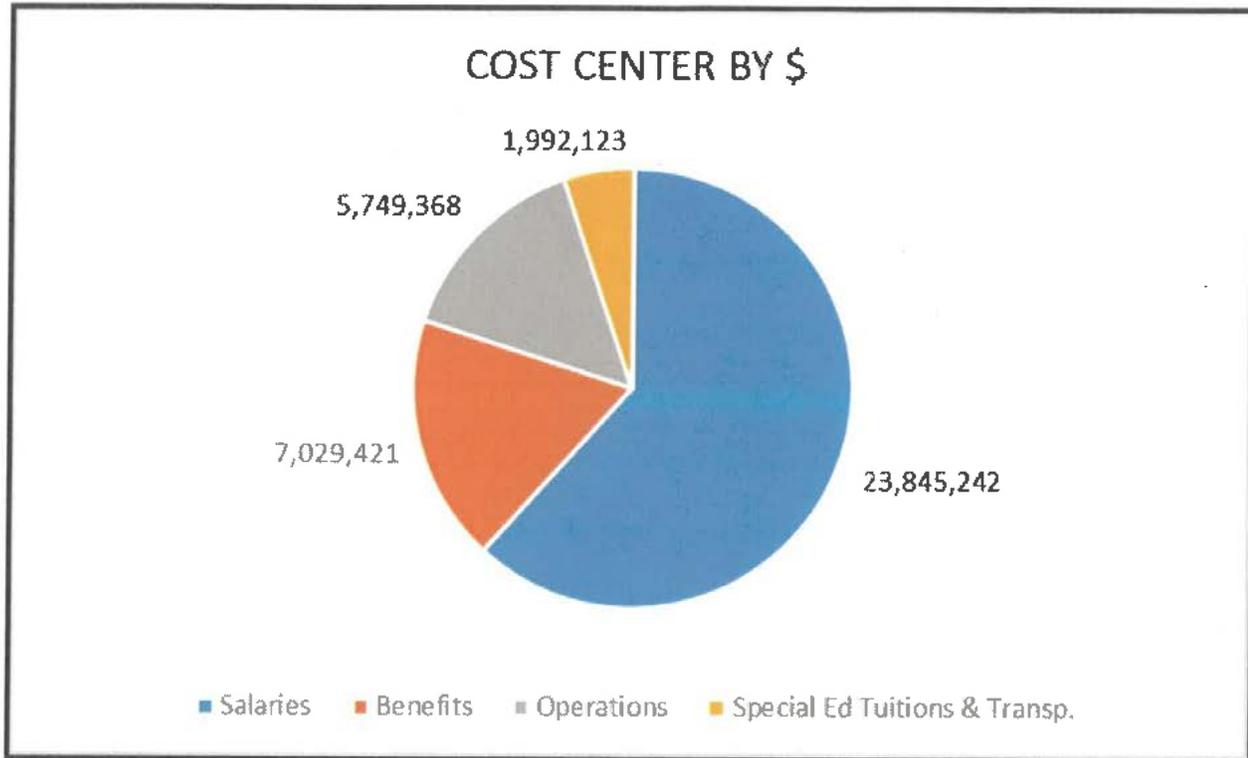
Transportation and Facilities:

- 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 \$18,000. We anticipate that this spring and the upcoming fall will result in greater community use and rental of our facilities.

Expenses**Budget Increase**

This proposed budget includes a 4.98% increase over the approved FY24 budget or an increase of \$1,833,061. However, it includes evidence of both right-sizing (a decrease of \$360,000) and reductions (\$1,001,370).

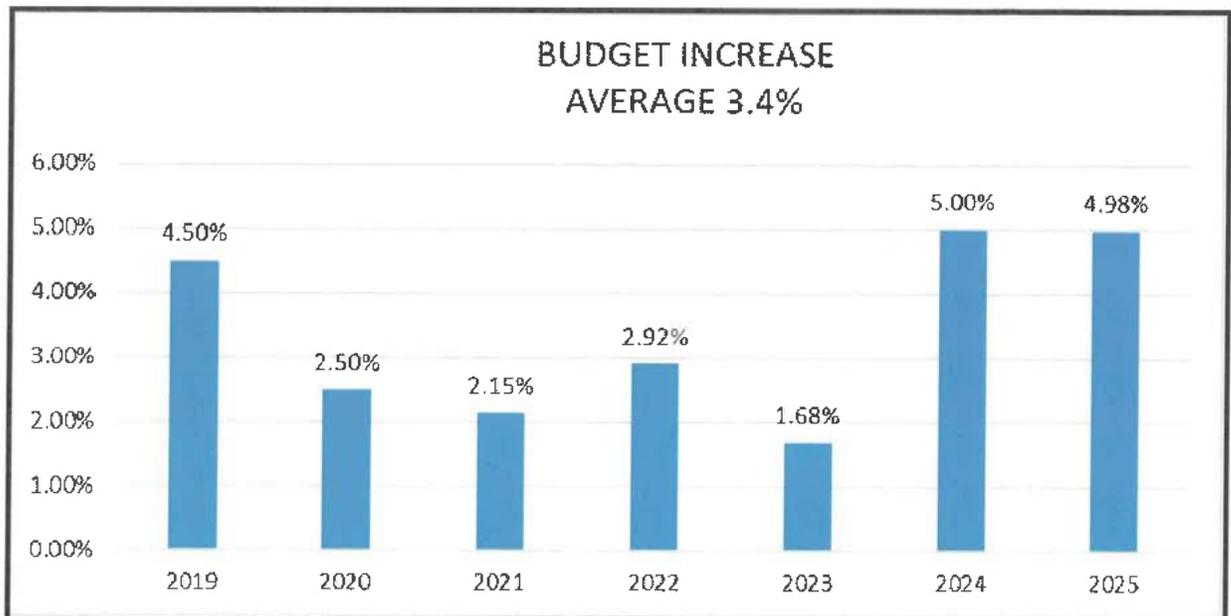
Totals by Cost Center



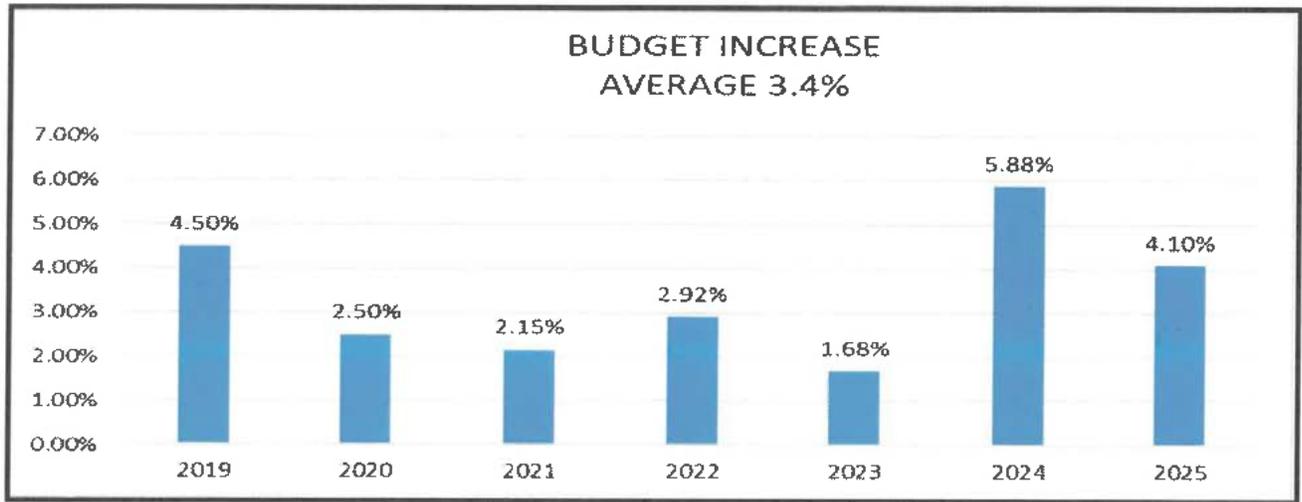
Budget Amount and Percent Increase History

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	\$35,032,129	1.68%
FY24	\$36,783,093	5.00%
FY24 Revised	\$37,093,489	5.88%
FY25	\$38,616,154	4.98%
FY25 (using revised FY 24)	\$38,616,154	4.10%

Average Budget Increases FY17- FY24



**Average Budget Increase with Revised
FY24 Increase**



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 79.9% of the total FY25 recommended budget. This includes the cost for steps, column moves, and longevity increases for all eligible staff. In June of 2023, all three units including, paraprofessionals, teachers, and MPFTs agreed to a contract that runs from September 1, 2023 through August 2026. In addition, over the course of the year, we reached agreements with three other groups of employees which included secretaries, food service, and van drivers. All groups have agreements that run through August of 2026.

Special Education Costs

Funds needed to support anticipated out-of-district tuition and transportation costs are expected to increase in FY25 due to students who have moved into the district with existing placements, and the increasing costs to place them. The FY25 budget includes out-of-district placement and transportation costs for 34 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
2023-2024	1817	483	26.60%	20.20%	34

Positions Funded or Previously Funded through Grants and/or Revolving Accounts

Position	Funding Source FY24	Funding Source FY25
Math Interventionist	ESSER III	Local Budget
Literacy Coach	ESSER III	Local Budget
Adjustment Counselor (AMS)	ESSER III	Local Budget
Adjustment Counselor (AHS)	ESSER III	Not in budget
District Tiered Reading Support and Dyslexia Specialist	ESSER III and Special Education Grant	Local Budget
Math Interventionist	ESSER III	Local Budget
BCBA	School Choice	School Choice

MPFT	School Choice	Revolving Account
8 AHS Teachers	School Choice	School Choice plus an additional teacher for 9 total
4 AHS Teachers	South Hampton	Reduced to 2 AHS teachers Other two added to the local budget

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. The FY25 budget includes these positions funded through the local budget, grants or revolving accounts as identified above.

New Positions FY25

This budget does not include any new positions.

School Committee Approved Budget - April 1, 2024

At their meeting on April 1, 2024, the School Committee voted to approve a budget that added back several positions which increased the 3.16% budget to a 4.98% increase over the FY24 budget. These positions included:

- 2 buses at AHS
- 4 Kindergarten paraprofessionals
- 2 Pre K paraprofessionals
- 1 CAMP Teacher
- 1 CES Inclusion Teacher
- 1 AMS Art Teacher
- 1 AHS Art Teacher
- 1 AIHS Paraprofessional

Total cost of reinstatements: \$670,581

The following reductions(from the proposed level services budget) remain in effect

- Chromebooks
- Pettengill House Contract
- \$100,000 increase in the offset to Circuit Breaker
- AMS Counselor (retirement that will not be filled)
- AHS Guidance Counselor

- 1 AHS bus (2 remain/added back)
- Co-Curricular buses at Shay
- Co-Curricular activities at Shay
- AHS Wayfinder
- AHS Inclusion Paraprofessional
- TLE/AIHS Secretary both reduced to .5
- Grade 3 Teacher
- AHS ELA/Supported Academics Teacher
- AIHS Miscellaneous
- CNA Position
- .5 Math and .5 Science Teacher at AHS
- AIHS MPFT (funded through AIHS Revolving Account)
- 1 Computer Teacher at AMS
- 1 AMS Librarian
- School Committee Travel
- School Committee Yearbooks

Total Reductions: 1,001,370

Right sizing at AMS:

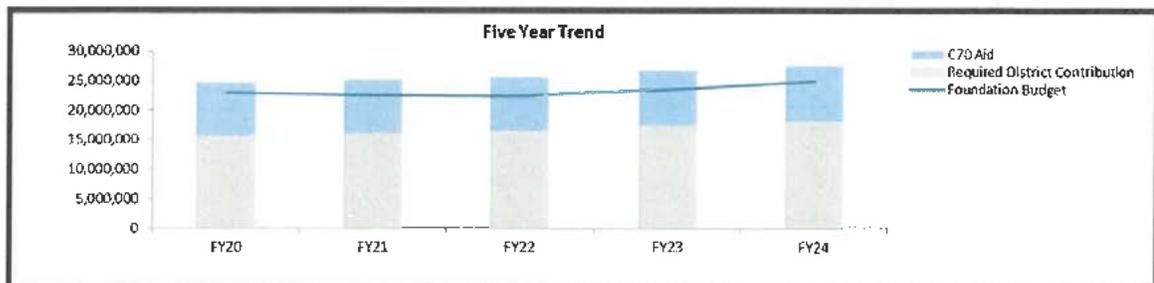
- 1 Math Teacher
- 1 Science Teacher
- 1 Social Studies Teacher
- 1 ELA Teacher
- 1 Inclusion Special Education Teacher

Total Right sizing: \$360,000

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 24, the city's contribution was 66.6% of the total budget. In the FY 25 School Committee Budget, the city's contribution will be 68.9%, while Chapter 70 will provide 22.6%, and revolving accounts and grants will account for 8.5% of the budget.

Chapter 70 Contributions - Five Year Trend (DESE Website)

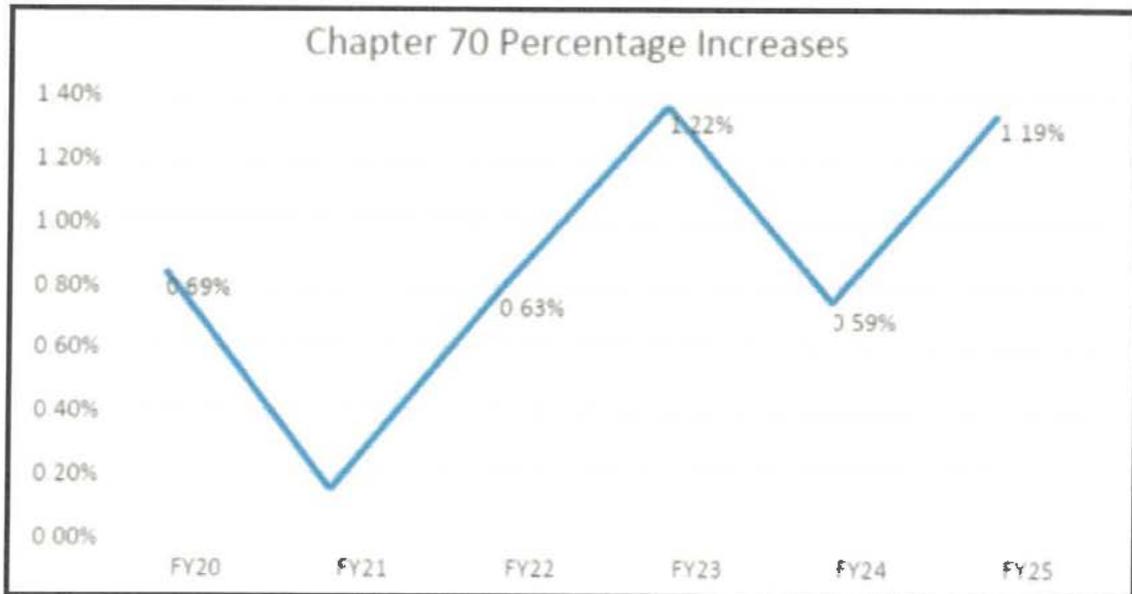


* Please note that the FY25 information was not official at the time of publication

Chapter 70 Aid



Chapter 70 Percentage Increases



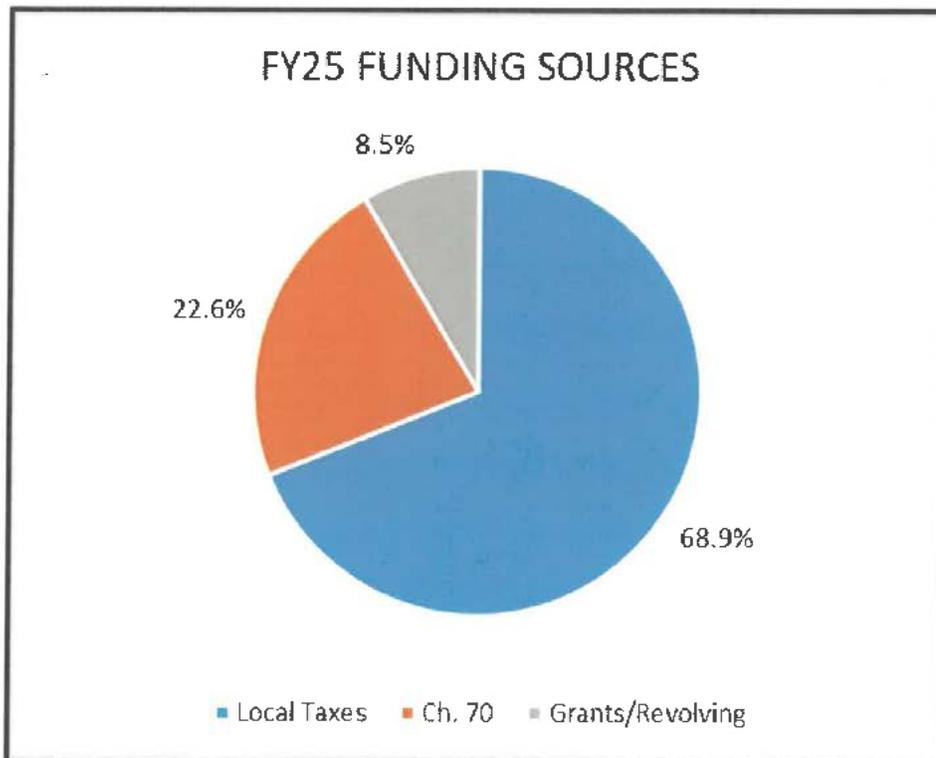
Budget Summary Comparison

	FY24	FY25	Difference	% increase
General Fund	\$36,783,093	\$38,616,154	\$1,833,061	4.98%
Grants/Revolving	\$4,421,481	\$3,602,258	-\$819,223	-18.53%
Total School Funds	\$41,204,574	\$42,218,412	\$1,013,838	2.46%

Comparison with Revised FY24 Budget Total

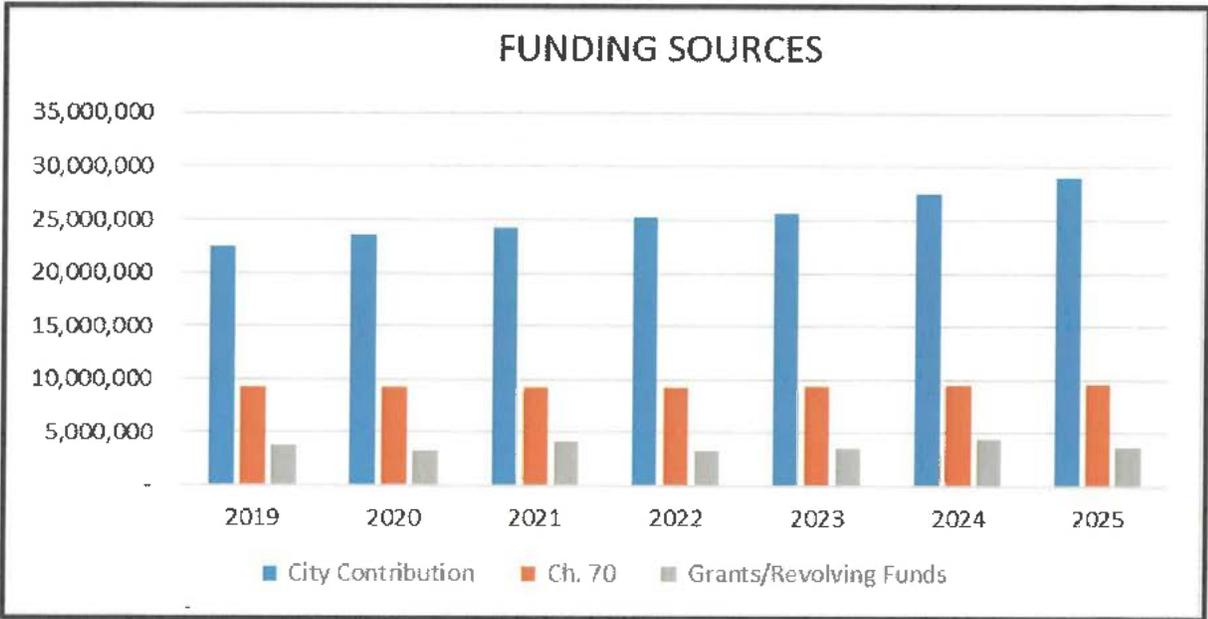
	FY24 (Revised)	FY25	Difference	% increase
General Fund	\$37,093,489	\$38,616,154	\$1,522,665	4.10%
Grants/Revolving	\$4,421,481	\$3,602,258	-\$819,223	-18.53%
Total School Funds	\$41,514,970	\$42,218,412	\$703,442	1.69%

FY 25 Funding Sources

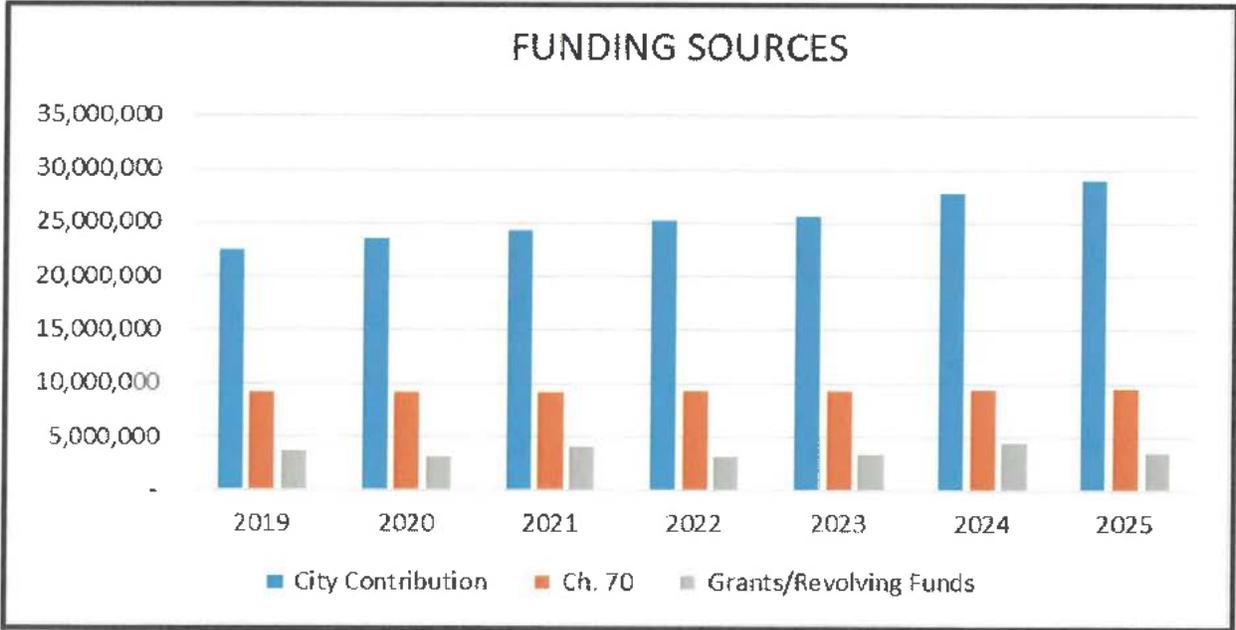


Several outside funding sources are used to offset the cost of the operating budget. These include federal and state grants, revolving accounts, and fees. Grant funds are used to offset the salary of professional or support staff, either partially or wholly, and also to offset program expenses. Revolving 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



History of Funding Sources with Revised FY24 Budget Amount



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 '25 budget assumes the grant will fund these same services.

Title IIA - Fund Code 140

In FY '24, the funds were used to offset the Math Coach position at Amesbury Middle School. The FY '25 budget assumes similar use of the funds as well as the anticipated amount of funding.

Title IV - Fund Code 309

In FY '24, these funds were used to fund Math and SEL (Social Emotional Learning) committees to work on Tier 1 and Tier 2 interventions to support students. The FY'25 Budget assumes a similar use of funding.

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 '24, this grant offset the cost of almost 19 paraprofessional positions. The FY'25 budget assumes this grant will be utilized in the same manner.

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 '25 budget assumes the grant will be used to 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. The majority of these positions have been incorporated into the local budget or offset by grants or revolving accounts.

Innovation Career Pathways Planning Grant - Fund Code 0436

This competitive state grant is to provide Innovation Pathways program resources to districts that intend to seek Innovation Career Pathways designation from DESE.

Entitlement & Competitive Grants: FY 2025

Grant	Type	FY19	FY20	FY21	FY22	FY23	FY24
140 Title IIA	Federal	\$57,216	\$53,138	\$51,632	\$45,488	\$52,665	\$45,879
240 IDEA Entitlement	Federal	\$610,157	\$601,954	\$616,414	\$612,057	\$614,053	\$657,340
305 Title I	Federal	\$252,661	\$264,458	\$260,938	\$257,793	\$333,579	\$318,590
309 Title IV	Federal	\$18,713	\$17,021	\$19,261	\$17,751	\$18,449	\$24,444
262 Early Childhood	Federal	\$19,595	\$19,928	\$20,049	\$20,064	\$20,791	\$21,217
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	\$1,495,992	\$1,332,688
CRVF	Federal			\$443,700			
RLT Essentials	Federal			\$33,674			
CARES Act -	Federal			\$319,798 and			

from City				\$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	Continued
252 American Rescue	Federal				\$107,380		
264 American Rescue	Federal				\$9,551		
Comprehensive Health	State					\$40,000	\$40,000
Early Literacy	State					\$82,900	Continued
Innovation Pathways Planning Grant	State						\$25,000
Total		\$1,950,176	\$2,286,730	\$4,971,550	\$4,442,178	\$2,535,529	\$2,400,158

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. For the 23-24 School Year, the AMS Performance Center has not been available for use. The rentals of our space to outside groups have increased over the course of this year. The Policy Subcommittee of the School Committee has updated our facilities use form. As anticipated, the new Sgt. Jordan Shay Memorial Lower Elementary School (Shay) has been highly requested.

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 four 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 student activities.

Revolving Accounts Utilization

Account	Description	Budgeted Receipts	Budgeted Expenses	Utilized for:
School Choice	Revenue received from state assessed to sending district	618,967	\$800,173	AHS Teacher Salaries plus 1 BCBA Salary
South Hampton Tuition	Tuition Revenue received from South Hampton for AHS Students	209,232	\$174,255	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	1,055,467	865,834	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 moves several key positions off of ESSER funding given that ESSERIII must be fully expended by September of 2024. This budget includes some rightsizing at AMS which includes reducing from 6 teams to 5 teams. It also includes some reductions at all buildings with the middle and high school absorbing the greatest amount of reductions in teaching positions. In several cases where individuals retired, the positions were not filled and instead served as reductions or right-sizing.

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 and directors at least twice and met several times with all members of our District Leadership Team. 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. As part of this process, we developed a level services budget that included the rightsizing of AMS which resulted in an increase of 8.04% over the FY '24 budget. From there, the School Committee recommended that we make reductions to the level services budget that resulted in both a 5% increase and a 3% increase over the FY '24 budget. At the April 1, 2024 School Committee meeting, the School Committee approved a budget that included a 4.98% increase over FY '24 budget. In June, the City Council will vote on the budget for the schools.

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 2024-2025 school year. However, this budget includes a reduction in the number of high school teachers funded through South Hampton revenue from 4 teachers to 2 teachers. 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 FY25 School Committee Approved 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

presented the initial budget to the School Committee in late February. After a public hearing on March 18th, the School Committee deliberated and agreed upon a budget that it voted to adopt on April 1st and present to the Mayor and City Council for final approval in June.

Budget Timeline

Budget preparation information sent to all administrators	November 17, 2023
Budget Requests submitted to the Director of Finance and Operations	December 15, 2023
Budget Development and Deliberation by Administration	December 18, 2023 - January 15, 2024
Finance Subcommittee Reviews Budget	January 22, 2024 and February 5, 2024
Initial Budget Presentation to School Committee	February 26, 2024
Public Hearing	March 18, 2024
School Committee Vote on Budget	April 1, 2024

**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 \$72,000.
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. All salaries for the FY '25 budget are based on year 2 of the most recent Collective Bargaining Agreement that is in place through August 31, 2026.

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

FY25 Scattergram (Teacher 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			3					
3	3			2					1
4	1			4					
5	1			6	1				1
6	3			4	1				2
7				6					
8	7	4		4	1				1
9				4	2				2
10				6					3
11				28.7	11	8	1	2	29
15				1	6	2	2	3	6
17				4	7	4	6	7	24
Total	17	4	0	72.7	29	14	9	12	69

October 1, 2024 Enrollment (DESE SIMS Data)

Sgt. Jordan Shay Memorial Lower Elementary School

Pre-K	K	1	2	Total
59	149	141	138	487

Cashman Elementary School

3	4	5	Total
144	141	113	398

Amesbury Middle School

6	7	8	Total
135	132	149	416

Amesbury High School

9	10	11	12	PG	Total
136	116	104	105	4	465

Amesbury Innovation High School

9	10	11	12	Total
7	15	13	16	51

District Enrollment

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	P G	Total
59	149	141	138	144	141	113	135	132	149	143	131	117	121	4	1817

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%
2018	155	2023-2024	150	96.7%
Average	179.5		148.7	83.3%

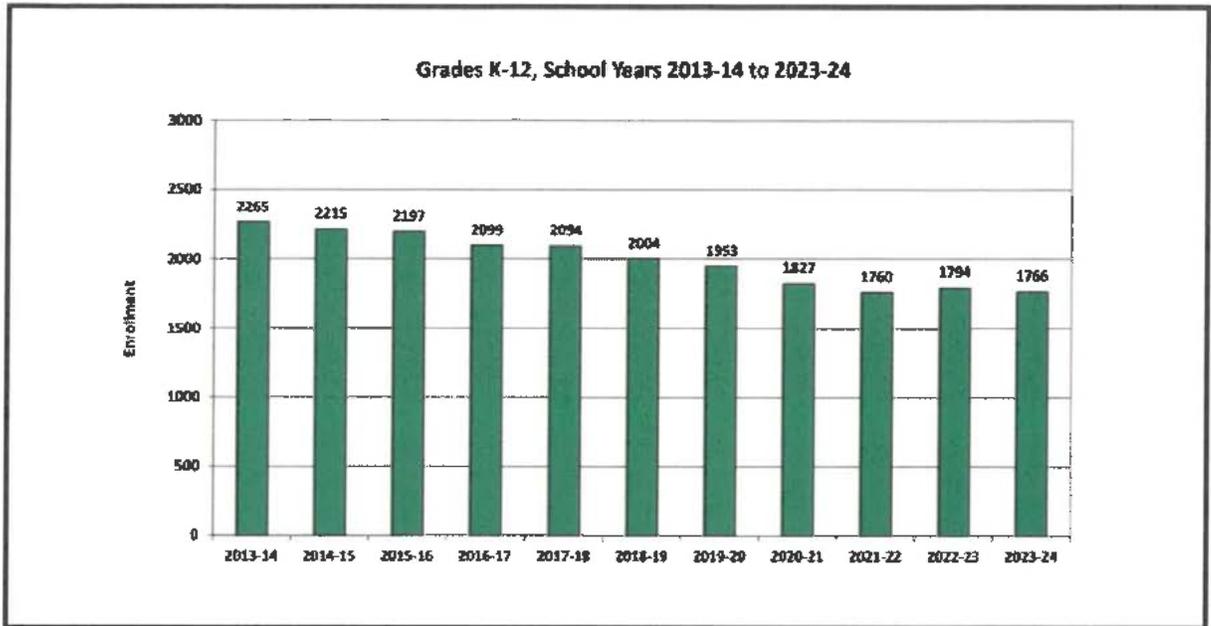
From 2006 to 2018, the number of births in Amesbury decreased by 73 from 228 to 155. In 2021, the number of births increased tremendously from 165 in 2020 to 212 in 2021 which represents an increase of 47 births. Since the 2011-2012 school year, we have enrolled an average of 83.3% of children born in Amesbury. This year, with the opening of the Sgt. Jordan Shay Memorial Lower Elementary School, we enrolled 96.7% of the recorded births from 2018.

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%)
2028	171 (estimated)	2033 - 2024	147 (86.0%)

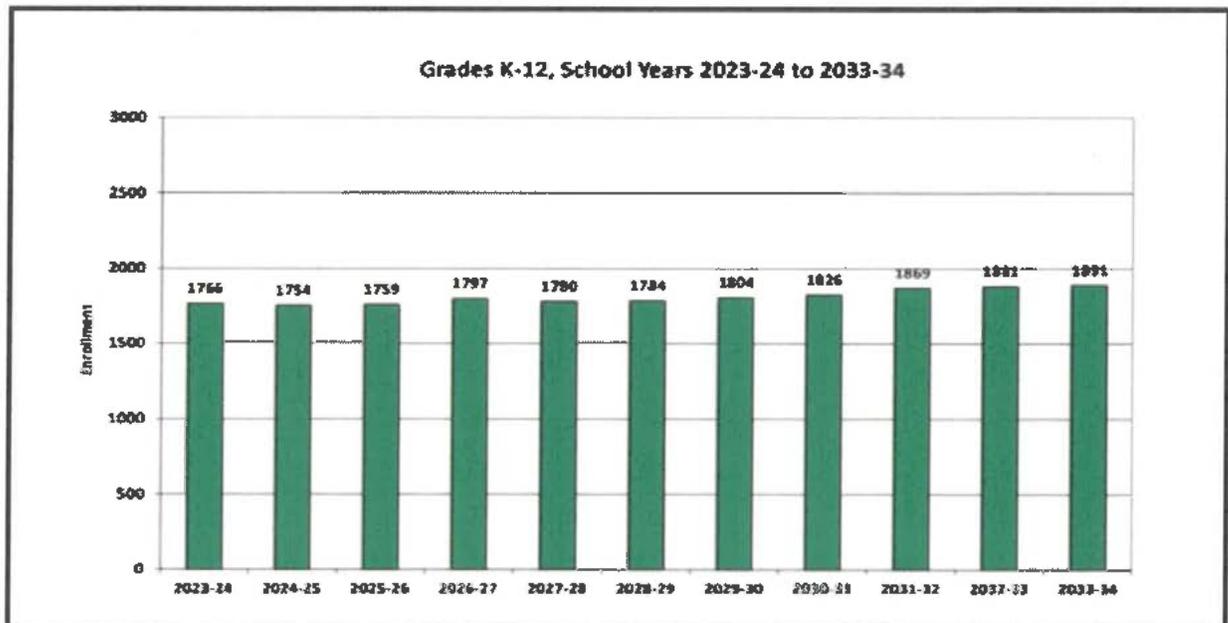
This year's report projects a significant increase in the number of births in Amesbury. If that prediction holds true and we enroll 84-86% of those students in Kindergarten, our Kindergarten classes should range between 130 and 150 with a notable exception of the 2026 - 2027 school year, which would 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)



The number of students enrolled in our schools for the 2023-2024 school year is actually less than our October enrollment numbers as we certified this year. The October 1st enrollment number is 1817.

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



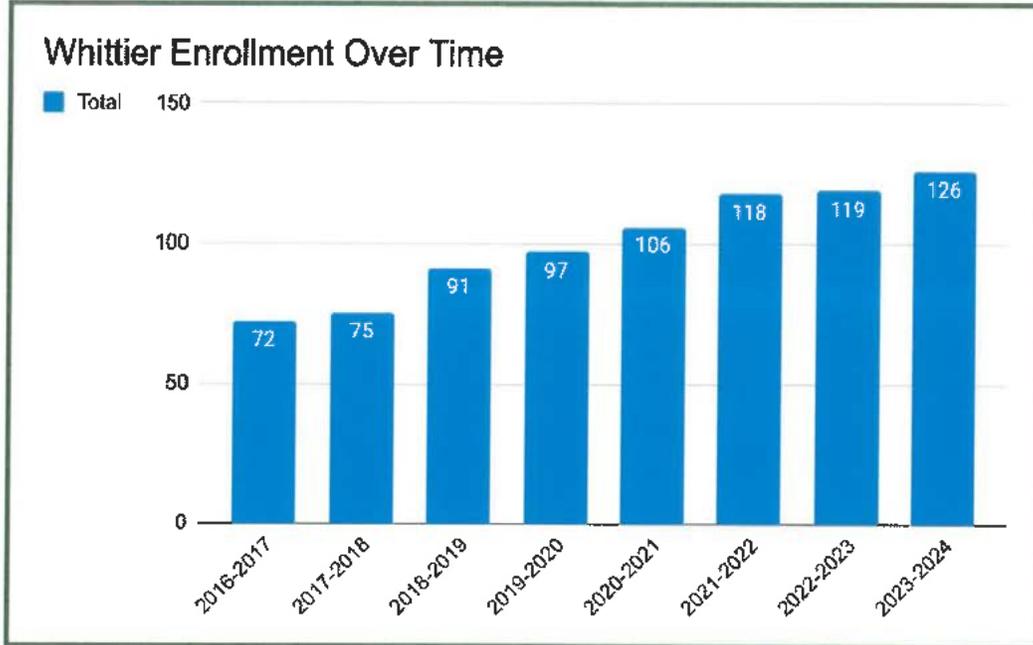
The 10 year enrollment projection indicates that our district enrollment will take a dip for the upcoming school year. From there, especially beginning in the school year 2028-2029, our numbers will increase by a little more than 100 students.

Projected Enrollment by Grade Span (New Grade Configurations)

Year	PreK-2	3-5	6-8	9-12
2023-2024	491	398	419	515
2024-2025	492	429	379	511
2025-2026	500	435	383	499
2026-2027	531	448	393	483
2027-2028	534	448	423	434
2028-2029	535	455	429	424
2029-2030	500	487	442	435
2030-2031	518	489	441	438
2021-2032	527	491	447	465
2032-2033	526	454	482	481
2033-2034	524	472	481	477

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.



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	FY23 ACTUAL	FY24 REVISED BUDGET	FY25 SC APPROVED BUDGET	% Inc./Dec. over FY24 BUDGET
District Administration	310	978,033	1,092,637	1,249,445	14.35%
Transportation	311	622,550	649,860	607,240	-6.56%
Sgt. Jordan Shay Lower Elementary	312	4,120,960	5,318,737	5,730,369	7.74%
Cashman Upper Elementary	313	4,017,660	3,806,187	4,184,584	9.94%
Middle School	314	6,872,212	5,914,005	5,703,472	-3.56%
High School	315	5,444,927	5,355,392	5,650,665	5.51%
Innovation High School	321	917,950	930,073	909,939	-2.16%
District Technology	316	188,898	197,339	200,606	1.66%
Maintenance	317	2,034,539	2,575,389	2,916,492	13.24%
Curriculum & Prof. Development	318	365,823	373,056	597,659	60.21%
Special Education	319	3,163,351	4,196,229	3,918,353	-6.62%
Employee Benefits	320	6,305,226	6,684,585	6,947,330	3.93%
Grand Total		35,032,129	37,093,489	38,616,154	4.10%

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
ADMINISTRATION						
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	8,000	8,000	8,221	8,221	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	2,218	2,218	2,218	3,748	MASC Policy Renewal (online) & NESDEC
100 310 1110 6342	SC ADVERTISING	1,500	1,500	1,500	1,500	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	500	500	500	0	MASC conference for school committee members eliminated
100 310 1110 6730	SC DUES	6,382	6,382	6,382	6,896	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	1,000	1,000	1,000	600	Yearbook ads, retirement gifts, etc. reduced by \$400
100 310 1210 6101	SUPERINTENDENT SALARY	185,782	185,782	191,782	191,782	Superintendent (1.0) includes 5 day vacation buyback
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SALARY	62,509	62,509	64,232	64,232	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	11,600	11,600	11,600	10,137	School Spring, Smore acct, Zoom licenses, etc Annual contract for services (40k originally in Student Services Budget)
100 310 1210 6301	CONTRACTED SERVICES-PETTENGILL	0	0	0	0	
100 310 1210 6301	OFFSET BY ESSER III	0	0	0	0	0 (services originally charged to ESSER III)
100 310 1210 6341	SUPT. POSTAGE	2,000	2,000	2,000	2,000	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	5,000	5,000	5,000	5,000	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,500	2,500	2,500	2,500	Per contract
100 310 1210 6730	SUPT. DUES	3,750	3,750	3,750	3,750	MASC Dues, Amesbury Rotary, MS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	139,990	139,990	143,849	143,849	Director of Finance & Operations (1.0) includes 5 day vacation buyback
100 310 1410 6150	BUSINESS OFFICE STAFF	131,918	126,230	129,709	129,709	Includes Accts Receivable & Payroll Coordinator (2.0) District share of Property (218,586.83) & Liability (24,798.32)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	170,069	170,069	208,977	243,395	Insurance
100 310 1410 6300	CONTRACTED SERVICES	2,000	2,000	2,000	2,100	Droplet fee
100 310 1410 6710	TRAVEL	2,025	2,025	2,325	2,325	MASBO Conferences & travel reimbursement per contract
100 310 1410 6730	DUES	2,195	2,195	2,195	2,308	MAFT, MASPA
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	592,488	0	79,277	Budget for all union & non-union increases
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	129,208	50,000	110,151	Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	20,835	31,625	31,625	36,720	Shared HR with city
100 310 1420 6155	DISTRICT LONG-TERM SUBSTITUTES	0	0	0	0	To be distributed to schools based upon need
100 310 1420 6185	SICK LEAVE BUYBACK (NOT RETIREMENT)	30,000	27,000	27,000	27,000	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	30,000	30,000	30,000	50,000	SC Labor attorney & Pupil Personnel attorney
100 310 3100 6300	PARENT LIAISON SERVICES	1,000	1,000	1,000	1,000	Translation services
100 310 3200 6185	LEAD NURSE	10,000	10,000	10,000	10,000	Lead Nurse stipend
100 310 3200 6500	NURSING SUPPLIES	4,000	4,000	4,000	4,000	AED Maintenance
100 310 4230 6250	EQUIPMENT MAINTENANCE	6,300	6,300	6,300	7,524	Copier lease/maint contract
100 310 5150 6189	EMPLOYEE SEPARATION COSTS	71,980	100,000	90,172	55,081	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	54,000	54,000	54,000	44,000	Crossing guard salary based on corners
100 310 5550 6400	CROSSING GUARD SUPPLIES	0	0	0	1,000	Supplies for crossing guards, gloves, signs, etc.
ADMINISTRATION TOTAL		978,033	1,720,871	1,092,637	1,249,445	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
	TRANSPORTATION					
100 311 3300 6330	TRANSPORTATION SERVICES	594,550	669,860	669,860	627,240	Seller contract includes increase less ONE AHS BUS
100 311 3300 6336	TRANSPORTATION USER FEE OFFSET		(48,000)	(48,000)	(48,000)	User fees \$150/wider, \$300 family cap
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	28,000	28,000	28,000	28,000	Homeless transportation
	TRANSPORTATION TOTAL	622,550	649,860	649,860	607,240	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL						
100 312 2210 6107	PRINCIPAL SALARY	128,659	128,129	131,557	131,557	Principal (1.0); Bgg. Coordinator stipend
100 312 2210 6150	SECRETARY SALARY	48,300	50,820	52,232	54,862	Secretary (1.0) includes stipend for sub caller
100 312 2210 6151	CLERICAL SUPPORT SALARY	35,581	35,685	33,265	36,139	Clerical Support (.7)
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	0	2,500	2,500	2,500	Office Supplies
100 312 2210 6430	PRINCIPAL OTHER SUPPLIES					
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	1,900	1,900	1,900	1,900	Conferences & travel reimbursement per contract
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	600	600	600	600	Principal dues & memberships per contract
100 312 2305 6110	REGULAR EDUCATION TEACHER SALARIES	1,660,320	2,407,248	2,680,504	2,755,627	Regular education teachers (32.0) includes additional 1st grade teacher, full-time Math Interventionist & Title 1 Reading Specialist, Music PE, Art & EL and STEM
100 312 2305 6110	OFFSET BY TITLE ONE GRANT		(83,398)	(83,398)	(91,131)	Title One Reading Specialist Salary offset
100 312 2305 6110	OFFSET BY ESSER III		(91,772)	(91,772)		Math Interventionist ESSER Salary offset
100 312 2305 6110	OFFSET BY PRE-K REVOLVING		(50,000)	(50,000)	(50,000)	Portion of Pre-K Salary offset
100 312 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	679,148	783,556	813,007	840,934	Special Education teachers (9.0), Special Ed facilitator (1.0);
100 312 2310 6110	SPECIALIST TEACHER SALARY	0	70,852	0	0	ELL teacher; budgeted in regular ed salaries
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	Hourly pay for tutoring reg. education students in home/hospital
100 312 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV.	0	0	0	0	Contract services to provide home/hospital tutoring
100 312 2320 6111	SPEED MED/THERAPEUTIC PROF SALARIES	309,734	184,953	206,685	213,677	Speech Therapist (1.6), BCBA (1.0), OT & PT moved to speed budget
100 312 2320 6131	SPEED MED/THERAPEUTIC ASST SALARIES	61,843	0	43,680	46,485	Speech Therapy Assistant (1.0)
100 312 2324 6155	LONG TERM SUBSTITUTES	0	0	0	25,000	Coverage for LT substitutes
100 312 2324 6156	SPECIAL ED. LONG TERM SUBSTITUTES	0	0	0	0	Transfers from regular substitute acct
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	39,000	39,000	39,000	39,000	Coverage for daily regular education absences
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALARIES	13,000	13,000	13,000	13,000	Coverage for daily special education absences
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	84,326	263,375	368,472	390,637	8 Kindergarten para's (8.0), 2 Title One Paras (2.0)
100 312 2330 6130	OFFSET BY TITLE ONE GRANT		(62,894)	(73,690)	(78,547)	Title One Para Salary offset
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALARIES	530,376	587,204	655,602	731,766	21 Special Ed para's (19.7)
100 312 2330 6131	OFFSET BY 262 SPEED GRANT		(19,000)	(25,015)	(25,015)	Special Ed 262 Para Salary offset
100 312 2330 6131	OFFSET BY 240 SPEED GRANT		(342,191)	0	0	Special Ed 240 Para Salary offset
100 312 2330 6131	OFFSET BY CIRCUIT BREAKER		(35,280)	0	0	Medic moved to Cashman
100 312 2330 6186	SPECIAL ED ASST SUBSTITUTES	10,000	10,000	10,000	15,000	Special Ed Para substitutes increased based on current usage
100 312 2340 6120	LIBRARY SALARY	39,180	30,256	34,740	72,000	Library/Media Specialist (1.0)
100 312 2357 6110	COACHES SALARY	17,127	49,911	55,333	57,024	Reading Coach (.5) shared with CES offset by ESSER & Math Coach Stipend
100 312 2357 6110	OFFSET BY ESSER III		(44,911)	(50,333)	0	Reading Coach (.5) ESSER Salary offset
100 312 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0	Substitute coverage for Prof. Development
100 312 2357 6300	TEACHER OTHER PROF CONTRACTED	0	0	0	0	Workshop registrations
100 312 2410 6510	TEXTBOOKS	5,604	14,404	27,152	27,152	Wilson, Textbooks & Consumables for Math
100 312 2410 6511	SPECIAL ED TEXTBOOKS	500	500	500	500	Sunday
100 312 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	12,751	0	0	Fundation Supplies for instruction and intervention
100 312 2415 6520	LIBRARY SUPPLIES	1,151	1,151	1,151	1,151	Supplies and materials to support library
100 312 2415 6485	LIBRARY SOFTWARE	1,321	1,321	1,321	1,321	Follet Hosted (\$1071), Destiny (\$250)
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	603	603	603	603	DYO totes, keyboard cases
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	16,127	20,000	20,000	30,000	Copier lease & maint moved from 4233
100 312 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0	Repair and maintenance on other instructional equipment
100 312 2430 6430	TEACHER SUPPLIES	16,000	16,000	16,000	16,000	Classroom supplies
100 312 2430 6431	SPECIAL ED. TEACHER SUPPLIES	0	0	0	0	
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	238	0	0	0	iPad Lease
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	8,720	8,720	8,720	14,220	Explore Learning-Reflex, Seesaw, Lexia Starfall, Clever Prototype-Storyboard, Lazel- Reading A-Z/Rax, Sunburst-Type to Learn, etc
100 312 2710 6125	GUIDANCE SALARY	171,436	171,851	178,575	185,892	Guidance Counselor (1.0), Adj. Counselor/Social Worker (1.0)
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	1,755	1,759	1,759	1,755	Amplify-Data, Hamman, Pearson
100 312 2800 6128	PSYCHOLOGIST SALARY	47,025	47,136	48,404	50,054	School Psychologist (.5)
100 312 3200 6135	NURSE SALARY	67,769	67,927	69,735	72,088	Nurse (1.0)
100 312 3200 6500	NURSE SUPPLIES	2,000	2,000	2,000	2,000	Nursing supplies
100 312 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	0	Per contract eliminate X-Curr
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICES	1,500	1,500	1,500	0	Buses, etc eliminate
100 312 4110 6145	CUSTODIAN SALARIES	114,871	114,871	118,748	125,633	Multi Purpose Facility Tech (2.0)
100 312 4110 6147	CUSTODIAN OVERTIME	5,000	5,000	5,000	5,000	Overtime for MPFT increased based on historical data
100 312 4110 6450	CUSTODIAN SUPPLIES	5,000	5,000	5,000	14,000	Custodial supplies
SGT. JORDAN SHAY LOWER ELEMENTAR		4,120,960	4,431,547	5,318,737	5,730,369	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
CASHMAN ELEMENTARY SCHOOL						
100 313 2210 6107	PRINCIPAL SALARY	118,593	118,593	121,666	121,666	Principal (1.6), Bldg. Coordinator stipend
100 313 2210 6150	SECRETARY SALARY	57,318	53,380	54,663	57,902	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	35,591	37,935	39,530	39,024	Clerical Support (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,750	1,750	1,750	1,750	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	2,500	2,500	2,500	2,500	Postage, report card envelopes, etc.
100 313 2210 6470	PRINCIPAL EQUIPMENT	4,250	1,500	0	0	Small equipment (walkie talkies, etc)
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	1,250	1,250	1,250	1,250	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,250	1,250	850	930	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,060,867	2,174,638	2,289,971	2,339,205	Reg. Ed teachers (27.0), includes additional 5th grade teacher, CAMP teacher, Math Interventionist, Title 1 Reading, EL, Literacy Spec./Music, PE, Art & Tech, eliminates additional Gr. 3 teacher
100 313 2305 6110	OFFSET BY TITLE ONE GRANT		(91,772)	(94,307)	(97,609)	Title One Reading Specialist Salary offset
100 313 2305 6110	OFFSET BY ESSER III		(96,066)	(98,665)	0	Math Interventionist ESSER Salary offset
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	722,593	607,802	624,650	667,307	Special Ed teachers (9.0), adj. counselor (1.0) & Special Education facilitator (1.0)
100 313 2310 6110	SPECIALIST TEACHER SALARY	122,626	40,557	0	0	ELL teacher (.5) included with reg ed teachers
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. SERV	0	0	0	0	Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	108,480	162,595	166,148	178,728	Speech Therapist (1.2), BCBA (1.0), OT & PT moved to sped budget
100 313 2305 6110	OFFSET BY CHOICE		(68,000)	(68,000)	(75,145)	BCBA CHOICE Salary offset
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	80,943	0	0	28,665	Speech Asst (.6)
100 313 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	26,000	Coverage for LT substitutes
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	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALA	18,000	18,000	18,000	18,000	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	150,014	26,098	30,602	32,695	CAMP para (.8)
100 313 2330 6130	OFFSET BY TITLE ONE GRANT		0	0	0	Title One Para Salary offset/NA, para moved to Shay
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALA	0	573,688	553,044	616,178	17 Special Educator Para's, 1 Medic
100 313 2330 6131	OFFSET BY IDEA SPED GRANT		(257,989)	(553,044)	(616,178)	IDEA/Circuit Breaker Salary offset
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	3,000	3,000	3,000	15,000	Special Ed Para substitutes increased based on current usage
100 313 2340 6120	LIBRARY SALARY	70,487	72,480	76,850	81,481	Library/Media Specialist (1.0)
100 313 2357 6110	COACHES SALARY	17,127	49,811	55,333	57,524	Reading Coach (.5) shared with AES offset by ESSER & Math Coach Stipend
100 313 2357 6110	OFFSET BY ESSER III		(44,911)	(50,333)	0	Reading Coach (.5) ESSER Salary offset
100 313 2410 6510	TEXTBOOKS	6,694	7,040	21,343	8,713	Gr. 3-4 Math textbooks & possible cost for DESMOS workbooks
100 313 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	15,363	0	18,621	Math (\$1825), Science PLTW (\$4,207), Art (\$3,475), Music (\$785), ELA (\$8329)
100 313 2415 6520	LIBRARY SUPPLIES	2,818	1,306	1,306	1,782	Demco
100 313 2415 6525	AUDIO VISUAL SUPPLIES	0	0	0	2,000	Sound system for meetings, performances, etc
100 313 2415 6485	LIBRARY SOFTWARE	1,151	1,986	1,986	2,481	Fic'ell Hosted & Destiny, World Atlas, Guild
100 313 2470 6470	INSTRUCTIONAL EQUIPMENT	0	317	0	5,000	New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	16,552	18,000	18,000	24,000	Copier lease & main moved from 4230
100 313 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	1,200	0	0	Repair and maintenance on other instructional equipment
100 313 2430 6430	TEACHER SUPPLIES	13,323	15,000	15,000	22,000	Classroom supplies \$40/pupil, paper, pencils, student supplies
100 313 2430 6431	SPECIAL ED. TEACHER SUPPLIES	0	0	0	0	
100 313 2440 6301	SPECIAL ED. CONTRACT SERVICES	290	200	200	0	
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	238	0	0	0	Replacement of student chromebooks-Gr. 3
100 313 2450 6481	OFFSET BY ESSER GRANTS				0	Previously limited through ESSER Grants
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	17,667	13,932	18,343	25,739	Lizel (Raz & EL), IXL, Wevideo, Typing Agent, Mystery Science, Explore Learning, Clever-Storyboard, Lexia
100 313 2710 6125	GUIDANCE SALARY	91,946	92,164	94,666	98,399	Guidance Counselor (1.0)
100 313 2710 6420	GUIDANCE SUPPLIES	3,043	3,500	3,500	500	SEL Materials
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	400	400	400	405	Amplify-D-bels
100 313 2800 6128	PSYCHOLOGIST SALARY	47,025	47,136	48,404	50,054	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	87,440	87,641	87,235	69,589	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	2,500	2,000	2,000	2,000	Nursing supplies
100 313 3520 6142	X-CURRICULAR STIPENDS	4,700	4,700	4,700	4,841	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICES	1,000	1,000	1,000	1,000	Buses, etc.
100 313 4110 6145	CUSTODIANS SALARY	116,720	108,869	113,330	122,617	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	5,000	5,000	5,000	5,000	Custodia overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	5,000	5,000	5,000	14,000	Custodian supplies
100 313 4230 6255	OTHER EQUIPMENT MAINTENANCE	100	100	100	0	Misc. small equipment maintenance
CASHMAN ELEMENTARY TOTAL		4,017,880	4,038,903	3,806,187	4,184,584	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
MIDDLE SCHOOL						
100 314 2210 6107	PRINCIPALS SALARY	324,335	324,335	340,495	340,495	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	61,831	127,856	104,839	110,864	Secretaries (2.0)
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	800	1,600	1,600	1,550	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	800	1,600	1,600	1,650	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	500	1,000	1,000	1,000	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	1,250	1,250	1,050	1,050	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENCES	2,500	2,500	2,500	2,500	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,250	1,250	1,250	1,250	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	2,500	2,500	2,500	2,500	Dues & Memberships per contract
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARIES	3,546,985	2,809,650	2,990,236	2,778,410	Regular education teachers (36.5) includes EL (.5), World Lang, Art, Music, PE, Tech, eliminates 1 team (4.0) and 1 tech teacher (1.0) and Content Leads stipends
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	1,143,314	972,692	990,612	963,675	Special Education Teachers (11.0), Sped Facilitator (1.0) eliminates one inclusion teacher (1.0)
100 314 2310 6110	SPECIALIST TEACHER SALARY	39,319	39,415	0	0	ELL Teacher (.5) moved to regular ec
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	300	300	300	300	Hourly pay for tutoring reg. education students in 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 SALARIES	180,105	149,524	131,118	136,208	Speech Therapist (1.0), BCBA (1.0)
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	0	0	0	0	
100 314 2324 6156	LONG-TERM SUBSTITUTES	0	0	0	25,000	Coverage for LT substitutes
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	Transfers from regular substitute acct
100 314 2325 6155	SUBSTITUTE TEACHERS	25,000	25,000	25,000	25,000	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	10,000	10,000	10,000	10,000	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	655,000	429,482	509,491	540,367	15 Special Educators para's Special Ed Para substitutes increased based on current usage
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	6,000	6,000	6,000	15,000	
100 314 2340 6120	LIBRARY SALARY	87,752	87,965	91,646	23,060	Library Media Specialist 1.0 Eliminated
100 314 2357 6110	COACHES SALARY	46,020	87,985	90,403	93,960	Math Coach (1.0) portion of salary offset by Title II
100 314 2357 6110	OFFSET BY TITLE II GRANT		(41,732)	(36,158)	(36,158)	Title II salary offset
100 314 2357 6300	Prof Development Other	0	0	200	200	Prof Dev Contract Services
100 314 2410 6510	TEXTBOOKS	7,009	6,000	6,600	6,000	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	1,500	1,250	1,250	1,250	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	2,323	2,000	2,000	2,000	Subscriptions, licenses
100 314 2415 6485	LIBRARY SOFTWARE	1,151	1,151	1,151	1,185	Follett
100 314 2415 6520	LIBRARY SUPPLIES	2,493	2,000	2,000	2,000	Books and supplies
100 314 2415 6525	AUDIO VISUAL SUPPLIES	0	0	0	0	Supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	17,020	19,000	19,000	25,580	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	3,700	3,000	3,000	3,000	Repair and maintenance on other instructional equipment
100 314 2420 6240	INSTRUCTIONAL EQUIPMENT	6,000	0	0	0	Physical re-usable tools (non-tech)
100 314 2420 6241	SPED INSTRUCTIONAL EQUIPMENT	1,500	0	0	0	Special Ed Physical re-usable tools (non-tech)
100 314 2430 6430	TEACHER SUPPLIES	19,260	22,250	22,250	22,250	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	3,500	4,550	4,550	4,550	Sped classroom supplies
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	2,350	2,000	2,000	2,000	Replacement of student chromebooks - Gr. 8 \$49k. Laptop, Elmo's Replacement Projectors
100 314 2450 6481	OFFSET BY ESSER GRANTS		0	0	0	Previously funded through ESSER grants
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	13,020	11,760	11,760	11,750	Neuron, Brainpop, Edpuzzle, etc.
100 314 2710 6125	GUIDANCE SALARIES	248,615	316,288	328,038	274,485	Eliminate Guidance Counselor (1.0), Adj. Counselor (3.0)
100 314 2710 6125	OFFSET BY ESSER III		(65,171)	(66,971)	0	Adjustment Counselor Salary offset
100 314 2710 6420	GUIDANCE SUPPLIES	600	2,000	2,000	2,000	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	40,212	41,220	42,325	44,734	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	67,513	67,877	72,047	74,481	Nurse Salary (1.0)
100 314 3200 6131	CNA SALARY	0	15,000	15,000	22,265	CNA Salary (.6)
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH GR		(15,000)	(15,000)	(22,265)	CH Grant Salary Offset
100 314 3200 6500	NURSE'S SUPPLIES	2,000	1,500	1,500	1,500	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	22,475	22,475	22,475	2,656	Cafeteria Salary (.9) Retiring in October
100 314 3520 6142	EXTRACURRICULAR STIPENDS	22,170	22,170	22,170	24,380	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	4,000	3,000	3,000	3,000	Buses, etc.
100 314 3600 6138	SUPERVISION - CAFETERIA	14,400	14,400	14,400	14,400	Student supervision
100 314 4110 6145	CUSTODIAN SALARIES	115,871	112,488	112,488	113,790	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	10,000	10,000	10,000	10,000	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	10,000	10,000	10,000	15,000	Custodial supplies
MIDDLE SCHOOL TOTAL		6,872,212	5,673,148	5,914,095	5,703,472	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
HIGH SCHOOL						
100 315 2210 6107	PRINCIPALS SALARY	342,500	342,500	351,940	351,940	Principal (1.0), AP (1.0), AP/AD (1.0)
100 315 2210 6150	SECRETARIES SALARY	106,285	104,976	108,525	114,604	Secretaries (2 C), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	66,557	37,059	37,069	66,697	Clerical Support, (1.7)
100 315 2210 6300	CONTRACTED SERVICES - NEASC	3,745	6,860	6,860	6,860	High School Accreditation Fee
100 315 2210 6111	NEASC COORDINATORS STIPEND	0	2,000	2,000	2,000	New - NEASC Coordinator stipends
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	4,500	4,500	4,500	4,500	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	3,000	3,000	3,000	3,000	Other Supplies
100 315 2210 6740	PRINCIPAL TRAVEL & CONFERENCES	1,250	1,250	1,250	1,250	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENCE	2,500	2,500	2,500	2,500	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,250	1,250	1,250	1,250	Dues & Memberships per contract
100 315 2210 6751	ASST. PRINCIPAL DUES & MEMBERSHIPS	2,500	2,500	2,500	2,500	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,392,355	3,144,138	3,183,386	3,245,259	Regular education teachers (37.5), eliminates one .5 Math/.5 Science (1.0) and one ELA (1.0) includes EL (.5) and \$4,200 stipends for dept heads, 8+ salaries offset by Choice, 2 salaries offset by South Hampton Tuition
100 315 2305 6110	SCHOOL CHOICE OFFSET		(600,104)	(660,836)	(725,028)	8 Salaries offset by Choice Revolving plus \$60K
100 315 2305 6110	SOUTH HAMPTON TUITION OFFSET		(301,075)	(327,724)	(174,255)	2 Salaries offset by So. Hampton Tuition Revolving
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	676,315	685,243	701,393	741,609	Special Ed teachers (7.0), Special Education facilitator (1.0)
100 315 2310 6110	SPECIALIST TEACHER SALARY	39,319	39,415	0	0	ELL Teacher (.5) moved to regular ed
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	Hourly pay for tutoring reg. education students in home/hospital
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	1,000	1,000	1,000	Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	33,417	15,766	16,201	16,769	Speech Therapist (.2)
100 315 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	25,000	Coverage for LT substitutes
100 315 2324 6155	BUILDING BASED SUBSTITUTE	27,600	0	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	Coverage for daily regular educator absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	6,000	6,000	6,000	6,000	Coverage for daily special education absences
100 315 2330 6130	TEACHER ASSISTANTS SALARIES	0	0	0	36,650	Bryte Program Para (1.0)
100 315 2330 6131	SPED TEACHER ASSISTANTS	333,446	436,381	485,729	483,106	Special Ed Para's (14 C) eliminate one para (1.0)
100 315 2340 6120	LIBRARY SALARY	88,562	51,772	94,307	97,609	1 library media specialist (1.0)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	37,455	37,455	40,707	42,030	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2340 6130	LIBRARY CLERICAL SALARY	29,344	0	0	0	Clerical support eliminated
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	5,500	5,500	5,500	5,500	Workshop registrations
100 315 2410 6510	TEXTBOOKS	13,000	13,000	13,000	13,600	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	2,000	2,000	2,000	2,600	Spec textbooks and related media
100 315 2410 6430	SUPPLIES & MATERIALS	44,000	4,000	0	0	Includes workbooks, accessories
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES	0	40,000	44,000	50,000	Materials to support the curriculum
100 315 2415 6520	LIBRARY SUPPLIES	3,500	3,500	3,500	3,500	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	4,390	4,390	4,390	4,610	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	4,500	4,500	4,500	0	Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	33,970	36,000	36,000	36,000	Copier lease & maint, postage machine
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	4,500	Consumer Science, Piano Tuning, etc
100 315 2430 6430	TEACHER SUPPLIES	21,124	21,124	21,124	24,000	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	2,000	2,000	2,000	2,000	Sped classroom teaching supplies
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	15,000	10,000	10,000	10,000	Credit Recovery
100 315 2450 6461	INSTRUCTIONAL TECH HARDWARE	13,187	13,187	13,187	22,343	Apple Lease
100 315 2450 6465	INSTRUCTIONAL TECH SOFTWARE	26,840	26,840	26,840	26,840	Edpuzzle, Solidworks, Study.com, CORE TA, DiGiLangue, Character Strong Grace Notes, Intelitek, Kuta, Learning A' y, Newsela, Noredin3, Adobe,
100 315 2710 6125	GUIDANCE SALARIES	312,309	356,323	322,607	258,025	Guidance Counselor (3.0) eliminate one guidance (1.0) , Adj. Counselor (1.0)
100 315 2710 6125	OFFSET BY ESSER GRANT		(66,034)			Adjustment Counselor Salary offset
100 315 2710 6150	GUIDANCE SECRETARY SALARY	46,165	48,576	47,734	47,734	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,000	7,500	7,500	7,500	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	3,030	4,030	4,030	4,030	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	4,300	4,800	4,800	5,040	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	40,212	41,220	42,325	44,734	School Psychologist (.5)
100 315 3200 6135	NURSE SALARY	58,937	60,906	62,589	66,773	Nurse (1.0)
100 315 3200 6500	NURSE'S SUPPLIES	1,230	2,900	2,000	2,500	Nursing supplies
100 315 3510 6140	ATHLETIC MANAGER	6,870	6,870	6,870	7,076	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER		7,571	7,571	7,798	Trainer stipend
100 315 3510 6141	ATHLETIC COACHES	61,620	167,878	167,878	172,914	Coaches salaries
100 315 3510 6142	GAME PERSONNEL	20,907	19,500	19,500	20,085	Clock operators, ticket takers, etc.
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERV	168,037	86,839	86,839	89,444	Transportation costs
100 315 3510 6301	GAME OFFICIALS	115,758	111,142	111,142	114,478	Official fees (MIAA sets rates)
100 315 3510 6301	ATHLETICS OTHER PROFESSIONAL SERV		77,347	77,347	80,441	Fixed costs including dues, insurance, rent, AED Maint.
100 315 3510 6430	ATHLETICS SUPPLIES	43,050	43,050	43,050	44,341	HUUL, Family ID, MAScores
100 315 3510 6300	ATHLETIC USER FEE & GATE RECEIPTS OFFSET		(130,239)	(130,239)	(130,239)	Supplies/Equipment
100 315 3520 6142	EXTRACURRICULAR STIPENDS	48,650	48,650	48,650	50,110	User fees and gate receipts
100 315 3520 6300	EXTRACURRICULAR CONTRACTED SER	11,200	6,133	6,133	6,140	Stipends per contract
100 315 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIAL	0	2,500	2,500	2,500	Extracurricular transportation and dues for organizations
						AMS Recruiting Supplies

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
100 315 3520 6432	GRADUATION EXPENSES - SUPPLIES	11,360	13,360	13,360	16,000	Supplies and Materials
100 315 3520 6433	GRADUATION EXPENSES - CONT SERVICE	1,440	1,440	1,440	1,680	Contracts for details, etc.
100 315 3800 6138	DETENTION MONITORS	6,500	6,500	6,500	10,000	Monitors for afterschool and Saturday detention (@ \$40/HR)
100 315 4110 6145	CUSTODIAN SALARIES	113,621	113,902	107,148	122,617	Multi Purpose Facility Tech (2.3)
100 315 4110 6147	CUSTODIAN OVERTIME	4,500	4,500	4,500	4,500	Overtime for MPFT
100 315 4110 6450	CUSTODIAN SUPPLIES	9,000	9,000	9,000	12,000	Custodial supplies
	HIGH SCHOOL TOTAL	5,444,927	5,368,921	5,355,392	5,650,665	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
INNOVATION HIGH SCHOOL						
100 321 2210 6107	PRINCIPAL SALARY	102,830	102,830	107,897	107,894	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	27,000	25,464	62,304	32,839	Secretary (1.0) reduced to half-time (.5)
100 321 2210 6420	OFFICE SUPPLIES	500	500	500	500	Office Supplies
100 321 2210 6430	OTHER SUPPLIES	0	0	0	0	
100 321 2210 6710	PRINCIPAL TRAVEL	2,500	2,500	2,500	0	Conferences and travel per contract
100 321 2305 6110	TEACHER SALARIES	341,425	286,428	286,428	283,167	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	122,125	126,048	129,531	137,964	Special Education teacher (2.0)
100 321 2325 6155	SUBSTITUTE TEACHERS	6,000	6,300	6,000	2,000	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	29,328	30,256	35,728	36,981	One paraprofessional (1.0)
100 321 2357 6300	PD OTHER PROFESSIONAL	0	0	1,000	0	Conferences & workshops for professional staff
100 321 2410 6510	TEXTBOOKS	0	0	0	0	
100 321 2430 6430	TEACHER SUPPLIES	7,000	7,500	6,500	4,500	General teaching supplies
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	3,600	3,600	3,600	3,600	Certification Courses
100 321 2710 6125	GUIDANCE SALARIES	95,838	96,066	98,665	102,299	Guidance counselor (1.0)
100 321 3200 6135	NURSE SALARY	72,304	74,307	78,860	83,475	Nurse (1.0)
100 321 3200 6500	NURSE'S SUPPLIES	500	500	500	500	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	500	500	500	500	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVICE	500	500	500	500	Graduation
100 321 4110 6145	CUSTODIAN SALARIES	0	0	0	64,192	MPFT (1.0)
100 321 4110 6145	OFFSET BY CHOICE	0	0	0	(64,192)	MPFT offset by Tuition Revolving Acct
100 321 4110 6147	CUSTODIAN OVERTIME	0	0	0	1,200	MPFT Overtime
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	0	0	0	0	Managed through Maintenance budget
100 321 4110 6450	CUSTODIAN SUPPLIES	1,500	1,500	1,500	1,500	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	2,500	2,500	2,500	2,500	Copier lease & maintenance
100 321 5350 6780	RENTAL/LEASE OF BUILDINGS	102,000	105,060	105,060	108,000	Annual rent - 2.85% increase
INNOVATION HIGH SCHOOL TOTAL		917,950	872,059	930,073	909,939	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
	TECHNOLOGY					
100 316 1450 6380	DISTRICT MIS EXPENSES	45,339	45,339	45,339	47,606	Includes Assent, SNAP, BlackBoard, Cleverbridge
100 316 1450 6480	TECHNOLOGY EQUIPMENT	1,000	1,000	1,000	1,000	Miscellaneous technology needs
100 316 2250 6144	IT STUDENT INFORMATION SPECIALIST	89,563	89,563	78,000	78,000	Data Manager (1.0)
100 316 4400 6385	IT NETWORK & TELECOMM	18,000	18,000	18,000	18,000	Internet - Verizon & Comcast
100 316 4460 6380	IT TECHNOLOGY MAINTENANCE	44,996	45,000	45,000	45,000	Google Suite, Jira! and other maintenance
100 316 4450 6490	IT TECHNOLOGY MAINTENANCE SUPPLIES	10,000	10,000	10,000	11,000	Repair & replacement of laptops, monitors, printers, bulbs, computer parts, chromebook insurance etc.
	TECHNOLOGY TOTAL	188,898	188,902	197,339	200,606	
	MAINTENANCE					
100 317 4120 6210	HEATING OF BUILDINGS	362,952	450,952	450,952	721,523	Gas heating of buildings
100 317 4130 6220	ELECTRICITY	451,629	663,894	663,894	663,894	Electricity costs for the district
100 317 4130 6340	TELEPHONE	75,163	95,163	95,163	100,000	Comcast services, cell phone reimbursement
100 317 4210 6240	GROUNDS MAINTENANCE CONTRACTED	2,900	3,900	3,900	7,500	Services to support groundskeeper
100 317 4210 6460	GROUNDS MAINTENANCE SUPPLIES	22,100	25,000	25,000	25,000	Supplies to maintain grounds and fields
100 317 4220 6146	MAINTENANCE SALARIES	200,367	272,804	270,534	228,268	Director (1.0) Craftsman (1.0) and Groundskeeper (1.0)
100 317 4220 6146	OFFSET BY CHOICE		(52,270)	0	0	MPFT Foster offset by CHOICE-position not filled
100 317 4220 6148	MAINTENANCE OVERTIME	20,000	30,000	30,000	33,000	Overtime for Craftsman and Groundskeeper
100 317 4220 6240	BLDG. MAINT CONTRACTED SERVICES	791,403	920,000	920,000	986,000	Contracts for custodial, pest control, fire alarms, elevators, hvac services & misc. others w/5% inc
100 317 4220 6255	BLDG. MAINT EQUIP MAINTENANCE	5,000	10,000	10,000	10,000	Maintenance of equipment, ie bleachers, blackboards, etc.
100 317 4220 6270	BLDG. MAINTENANCE EQUIP LEASE	15,525	38,446	38,446	42,037	Year 3 of van payment, Yr 2 of F250 & F350 truck payments, rental/lease of maintenance equipment
100 317 4220 6440	BLDG. MAINTENANCE SUPPLIES	70,000	95,000	95,000	98,750	Building maintenance supplies
100 317 4230 6247	TRUCK MAINTENANCE	10,000	5,000	5,000	5,000	Maintenance vehicle repairs
100 317 4230 6465	TRUCK GAS/OIL	7,500	17,500	17,500	17,500	Maintenance vehicles fuel
	MAINTENANCE TOTAL	2,034,538	2,575,389	2,575,389	2,916,492	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
CURRICULUM & PROF. DEVELOPMENT						
100 318 2110 6106	DIRECTOR OF CURRICULUM	107,305	137,658	144,172	144,172	Director of Teaching & Learning (1.0), a portion of this salary charged to Title I, includes 5 days vacation buyback
100 318 2110 6106	OFFSET BY TITLE ONE GRANT		(33,000)	(31,800)	(31,800)	Title One Grant salary offset
100 318 2110 6150	CURRICULUM SECRETARY	64,480	64,265	65,804	36,339	Secretary(1.0) reduced to half-time (.5)
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	2,500	2,500	2,500	2,500	Office Supplies
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	23,875	24,660	24,660	65,893	Wit & Wisdom & Foundations, PTLW material, Math Materials, increase by 5% and add \$30k for AHS MTSS
100 318 2110 6485	CURRICULUM SOFTWARE	44,471	61,570	61,570	106,335	MAP testing, Desmos Mat & ST Math licenses, etc inc. by 5% and add Wayfinder reduced by \$8500 , Amplify (Gr6-8) and Talking Points
100 318 2110 6510	CURRICULUM TEXTBOOKS	16,841	0	0	0	"Go Math" for elementary & middle schools-moved to schools
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	1,250	1,250	1,250	1,250	Conferences and travel per contract
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	1,250	1,250	1,250	1,250	Dues & Memberships per contract
100 318 2110 6780	CURRICULUM OTHER EXPENSES	3,000	3,000	3,000	3,000	Miscellaneous curriculum expenses
100 318 2305 6110	MTSS LITERACY SPECIALIST	0	91,772	88,702	172,545	MTSS Literacy Specialist, Reading Specialist (2.0)
100 318 2305 6110	OFFSET BY ESSER III	0	(91,772)	(88,702)	0	ESSER III pay reduction
100 318 2305 6110	SUMMER PROFESSIONAL SALARIES	4,000	0	0	0	Summer salaries
100 318 2351 6710	PD TRAVEL & CONFERENCES	4,000	4,000	4,000	4,000	PD ST Math/Desmos
100 318 2351 6730	PD DUES & MEMBERSHIPS	1,750	4,600	4,600	4,600	Mass Partnership for Youth membership & PLTW Annual Fee
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	9,800	9,800	9,800	9,800	Teacher training for PLTW
100 318 2357 6165	PROF DEV. TEACHER STIPENDS	20,000	20,000	20,000	20,000	Mentor stipends/ST Math Champions
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SER	5,000	5,000	5,000	5,000	Wit and Wisdom PD
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	750	750	750	750	PD Supplies & Materials
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	9,547	10,500	10,500	11,025	Teach Point evaluation software & Mandated training software
100 318 2357 8750	CONTRACTED COURSE REIMBURSEMENT	46,000	46,000	46,000	51,000	Staff course reimbursement according to CBA incl. para's
CURRICULUM & PROF. DEVELOP TOTAL		365,823	363,803	373,056	597,659	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
SPECIAL EDUCATION						
100 319 1430 6311	SPEL LEGAL SERV:CLS	25,000	25,000	105,000	25,000	Special Ed legal services
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	133,367	133,367	137,074	137,374	Director (1.0) includes 5 days vacation buyback
100 319 2110 6150	SECRETARIES SALARY	109,202	113,765	116,820	120,294	Includes 2 full time secretaries(.70)
100 319 2110 6420	OFFICE SUPPLIES	2,000	1,000	1,000	1,000	Office Supplies
100 319 2110 6470	NON-CAPITAL EQUIPMENT	849	0	0	0	
100 319 2110 6710	TRAVEL & CONFERENCES	1,250	1,250	1,250	2,500	Travel & Conferences per contract, Dir. & Asst.
100 319 2110 6730	DUES AND MEMBERSHIPS	1,250	1,250	1,250	2,500	Dues & Memberships per contract Dir. & Asst.
100 319 2110 6780	OTHER EXPENSES	4,151	0	0	2,000	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	ASST. COORD./ASST. DIRECTOR	85,696	105,898	112,500	112,500	Asst. Director (1.0)
100 319 2305 6110	SUMMER PROGRAM SALARIES	115,213	110,000	110,000	120,000	In district Extended School Year Program
100 319 2325 6111	SPECIALIST TEACHER SALARY	0	0	0	91,131	Reading Specialist
100 319 2320 6111	SPEL MED.THERAPEUTIC PROF SALARIES	0	221,972	208,401	217,846	OT (2.0), PT (.8)
100 319 2320 6131	DIRECT HOME SERVICES SALARY	25,000	25,000	25,000	25,000	RBT-Individual contracted employees (.3)
100 319 2320 6131	SPEL MED.THERAPEUTIC ASST SALARIES	0	90,637	66,478	73,786	COTA (1.0), PTA (.8)
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SERV	7,500	7,500	7,500	7,500	Contract services to provide home/hospital tutoring
100 319 2320 6305	CONTRACTED SERVICES	248,010	248,010	248,010	108,101	OT,PT, Speech, Vision Services and Translator services moved Pattergill to Admin and moved reading services to salary
100 319 2320 6430	SUPPLIES & MATERIALS	600	600	600	600	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	6,000	6,000	6,000	6,000	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	Professional Development for Special Education Staff
100 319 2430 6430	TEACHER SUPPLIES	12,000	2,000	12,000	12,000	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	4,000	1,000	1,000	1,000	Contracted testing services
100 319 2800 6430	PSYCHOLOGICAL SUPPLIES	4,000	6,000	6,000	6,000	Testing materials
100 319 3200 6131	CNA SALARY	10,800	15,000	15,000	0	Eliminate CNA (.4)
100 319 3300 6157	SPEL TRANSPORTATION COORDINATOR	47,294	0	0	0	Eliminated Sped transportation coordinator position
100 319 3300 6158	SPEL VAN DRIVERS	174,309	231,977	231,977	231,977	13 Van drivers, no courier (8.1 FTE); incl 6 week ESY Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	15,000	30,000	30,000	31,500	Van maintenance, repairs inc. by 5%
100 319 3300 6270	VAN LEASE/RENTAL	12,000	25,000	25,000	44,921	2 van leases
100 319 3300 6300	CONTRACT SERVICES	3,000	3,000	3,000	3,000	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	350,000	450,000	450,000	500,000	Contracted transportation for special ed students based on actual
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	15,000	30,000	30,000	30,300	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	6,000	6,000	6,000	6,000	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	2,000	2,000	2,000	2,000	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	48,000	105,449	105,449	76,913	Total includes 5% increase based on # of students
100 319 9200 6320	TUITION OUT OF STATE	199,907	247,799	247,799	360,774	Total includes 5% increase based on # of students
100 319 9300 6320	TUITION PRIVATE	0	1,019,137	1,019,137	1,307,029	Total includes 4.69% increase based on # of students
100 319 9301 6320	TUITION RESIDENTIAL	629,230	967,907	937,405	734,629	Total includes 4.69% increase based on # of students
100 319 9400 6320	TUITION COLLABORATIVES	861,623	1,522,579	1,522,579	951,466	Total includes 5% increase based on # of students
100 319 9500 6320	CIRCUIT BREAKER OFFSET	0	(1,600,000)	(1,600,000)	(1,432,688)	Circuit Breaker offset based on FY24 revenue + \$100k
SPECIAL EDUCATION TOTAL		3,163,351	4,171,097	4,196,229	3,918,353	

FY2025 SCHOOL COMMITTEE APPROVED BUDGET

4/17/2024

Account Number	Account	2023 Actual Budget	2024 Approved Budget	2024 Revised Budget	2025 SC Approved Budget	Description
	EMPLOYEE BENEFITS					
100 320 5100 6171	RETIREMENT CONTRIBUTION	1,230,687	1,403,966	1,403,966	1,449,595	FY25 Assessment
100 320 5200 6170	GROUP HEALTH INSURANCE	4,100,129	4,351,523	4,351,523	4,447,257	Includes 2.2% Health Insurance increase
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	35,000	35,000	35,000	100,000	Estimate
100 320 5200 6173	WORKERS COMPENSATION	108,904	150,000	111,992	130,471	16.5% increase
100 320 5200 6174	LIFE INSURANCE	20,045	20,045	20,045	27,144	
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	347,677	361,714	361,714	363,711	Medicare portion of FICA at 1.45% of salaries
100 320 5200 6200	EMPLOYEE BENEFITS MANAGEMENT	5,000	5,000	0	0	
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	457,784	400,345	400,345	409,153	Includes 2.2% Health Insurance increase
	EMPLOYEE BENEFITS TOTAL	6,305,226	6,727,593	6,684,585	6,947,330	
	GRAND TOTAL - DISTRICT BUDGET	35,032,129	36,783,093	37,093,489	38,616,154	
			\$ 1,750,964	\$ 2,061,360	\$ 1,522,665	TOTAL INCREASE
			5.00%	5.88%	4.10%	

Reductions

Previously funded through ESSER Grants

Social Emotional

Best Estimate at this time

FY

2025

2025

APPENDIX B

APPROVED WHITTIER BUDGET

This page has been intentionally left blank.



NEW ENGLAND
ASSOCIATION
OF SCHOOLS
AND COLLEGES
ACCREDITED MEMBER

Whittier Regional Vocational Technical High School
115 Amesbury Line Road, Haverhill, MA 01830

APPROVED BUDGET

2024 – 2025

(04/10/2024)

Maureen A. Lynch
Superintendent

SCHOOL COMMITTEE

Sandi Coppinger
Amesbury

Scott Wood
Haverhill

Brett Murphy
Newburyport

Patricia Lowell
Amesbury

Carol Sullivan
Ipswich

David E. Irving
Rowley

Kurt Slevoski
Georgetown

Michael Rossi
Merrimac

Ronald Fitzgerald
Salisbury

Lisa O'Connor
Groveland

Johanna True
Newbury

Chip O'Connor
West Newbury

Richard P. Early, Jr.
Haverhill

Mary DeLai
Newburyport

“EQUAL EDUCATIONAL OPPORTUNITY”

Whittier Tech:
Working on your future



Whittier Regional Vocational Technical High School

115 Amesbury Line Road
Haverhill, MA 01830-1898
978-373-4101
Fax: 978-521-0260
www.whittiertech.org

Maureen A. Lynch
Superintendent

March 13, 2024

Dear Whittier Tech Community Members:

I am pleased to present the recommended budget and accompanying informational documents for Whittier Regional Vocational Technical High School.

The District Budget reflects a 2.59% increase over the FY24 budget. Total assessments to member communities have increased by \$343,133 which represents a 2.13% increase over FY24.

The District received an additional \$45,107 in Chapter 70 funding for FY25, which represents a .34% increase over FY24.

As a result of the districtwide vote in January, our capital budget for FY25 totals \$568,665, \$265,320 of which will be used to replace electrical panels throughout the building and \$303,435 will be used to replace pumps in the Waste Water Treatment Plant.

The FY25 budget, as presented, positions Whittier to continue meeting the diverse needs of our students as we equip them for the challenges of tomorrow. Through innovative programs and hands-on learning opportunities, we equip our students with the skills and knowledge necessary to succeed in a rapidly evolving workforce. Our curriculum is designed to blend academic rigor with practical training. Whether it's in the fields of engineering, healthcare, construction, or culinary arts, we strive to cultivate a supportive and inclusive learning environment where every student can thrive and reach their full potential.

I would like to thank the School Committee for their guidance and support during this budget process. Additionally, I am grateful to the staff, department heads, and administrative team for being fiscally responsible with their budget requests.

We will continue to send out our monthly newsletter, The Wildcat Wire, where we'll keep you informed on the progress of our journey. If you are not yet receiving these newsletters and would like to start, please register your email address at <http://eepurl.com/irYhUQ>.

Moreover, we continue to work diligently on a comprehensive and strategic plan to address the capital needs of our building. We welcome input from all our 11 communities and eagerly anticipate collaborating together to ensure a vibrant and sustainable future for Whittier Tech.

Thank you for your continued support and partnership as we strive to ensure the success and prosperity of every member of the Whittier Tech community. If you have any questions, please contact me at 978-373-4101 or mlynch@whittier.tec.ma.us

Sincerely,

Maureen Lynch
Superintendent

Whittier Tech: Working on your future

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
1000	DISTRICT LEADERSHIP			
1100	School Committee			
1110.5	Supplies & Materials General Supply Items	130	500	500
1110.6	Other Expenses			
	Travel	1,043	3,500	3,500
	Memberships & Subscriptions	5,910	10,500	10,500
	Meeting Expenses	5,610	5,100	5,100
	Auditing Expenses	32,650	36,200	37,500
	Public Relations	31,990	29,500	29,500
	TOTALS 1106	77,203	84,800	86,100
	TOTALS 1100	77,333	85,300	86,600
1200	Superintendent's Office			
1210.1	Salaries, Professional Superintendent	220,482	222,272	232,928
1210.2	Salaries, Clerical			
	HR Director/Administrative Assistant	122,073	122,241	125,871
	Clerical support	200	7,500	2,500
		122,273	129,741	128,371
1210.4	Maintenance of Equipment	0	0	0
1210.5	Supplies & Materials			
	Postage & Office Supplies	20,441	25,715	25,715
	Printing & Reproduction	19,797	23,350	23,350
	TOTALS 1210.5	40,238	49,065	49,065
1210.6	Other Expenses			
	Travel & Conferences	18,786	13,050	13,050
	Memberships & Subscriptions	22,918	21,374	21,374
	Advisory Boards	10,164	10,000	10,000
	NEASC & Accreditation	9,523	7,500	7,500
	TOTALS 1210.6	61,391	51,924	51,924
	TOTALS - 1200	444,384	453,002	462,288
	TOTALS - 1000	521,717	538,302	548,888

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
1400	FINANCE & ADMINISTRATION			
1410	Business & Finance			
1410.1	Salaries, Professional Business Manager	171,831	170,300	175,387
	Comptroller	85,535	88,079	90,698
	TOTALS 1410.1	257,366	258,379	266,085
1410.2	Salaries, Clerical			
	Accounts Payable Clerk	63,300	61,500	62,830
	Payroll Clerk (80%)	48,495	49,951	51,449
	Business Office Clerk	0	51,819	53,374
	Clerical support	8,285	7,500	2,500
	Treasurer	18,054	19,065	19,637
	TOTALS 1410.2	138,134	189,835	189,790
1410.6	Travel, Memberships, Other	3,599	2,700	2,700
	TOTAL 1410	399,099	450,914	458,575
1420	Human Resource & Benefits			
1420.2	Salaries, Clerical Payroll Clerk (20%)	12,124	12,488	12,862
1420.4	Advertising	2,339	3,000	3,000
	TOTALS 1420	14,463	15,488	15,862
1430	Legal Services			
1430.4	Contracted Services Legal	47,017	30,000	40,000
	TOTALS 1430	47,017	30,000	40,000
1450	Information Technology			
1450.4	District Administrative Technology Contracted Services	149,904	170,377	172,779
1450.5	Other Expenses	3,165	0	0
	TOTALS 1450	153,069	170,377	172,779
	TOTALS 1400	613,648	666,779	687,216

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
2000	INSTRUCTION			
2100	Academic Leadership			
2110.1	Salaries, Professional			
	Director of Pupil Personnel	154,714	152,867	157,431
	Coord of Curriculum & Staff Development	152,161	156,688	160,963
	Vocational Coordinator	149,186	156,561	161,213
	Vocational Coordinator	148,686	152,617	156,799
	TOTALS 2110.1	604,747	618,733	636,406
2110.2	Salaries, Clerical			
	Secretary to Student Services	63,884	65,771	67,963
	Secretary Voc. & Curr Coord.	48,837	51,500	53,045
	TOTALS 2110.2	112,721	117,271	121,008
2110.6	Travel & Conferences	1,000	1,000	1,000
2120.1	Salaries, Professional			
	Cluster Chairs	84,695	90,715	93,436
2130.1	Salaries, Professional			
	Instructional Technology	0	108,799	112,719
	TOTALS 2100	803,163	936,518	964,569
2200	School Building Leadership			
2210.1	Salaries, Professional			
	Principal/Asst Supt	169,377	167,630	172,871
	Asst. Principals	303,322	311,876	320,426
	Associate Principal	152,161	162,594	167,684
	In House Suspension	71,723	73,937	76,204
	TOTALS 2210.1	696,583	716,037	737,185
2210.2	Salaries, Clerical			
	Secretary to Principal	60,541	70,000	72,100
	Secretary to Asst. Principals	47,265	48,683	50,143
	TOTALS 2210.2	107,806	118,683	122,243
2210.4	Contracted Services			
	Answering Service & Maintenance	6,100	0	0
2210.5	Supplies & Materials	21,689	16,000	16,000
2210.6	Other Expenses			
	Travel & Memberships	1,759	3,000	3,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
	School Council	718	700	700
	TOTALS 2210.6	<u>2,477</u>	<u>3,700</u>	<u>3,700</u>
	TOTALS 2210	834,655	854,420	879,128
2250	Admin Tech/Support - Schools			
2250.4	Principals Office Technology Cont Svcs	1,240	8,350	8,671
	TOTALS 2250	1,240	8,350	8,671
	TOTALS 2200	835,895	862,770	887,799
2300	Instruction Teaching Services			
2305.1	Salaries, Professional			
	Instructional	9,761,070	10,582,477	10,711,296
	Instructional, Special Needs	1,105,458	1,226,011	1,170,586
	TOTALS 2305.1	<u>10,866,528</u>	<u>11,808,488</u>	<u>11,881,882</u>
2315.1	Salaries, Community Partnerships	24,111	25,682	22,283
2325.3	Salaries, Substitutes	150,989	110,000	110,000
2330.3	Salaries, Teacher Aides			
	Teacher Aides	20,936	56,470	304,051
	Teacher Aides, Special Needs	13,538	71,120	36,535
	TOTALS 2330.3	<u>34,475</u>	<u>127,590</u>	<u>340,586</u>
2340.1	Salaries, Professional			
	Instructional Media Specialist	109,515	113,015	116,002
2351.1	Salaries, Professional			
	Prof Dev Mentor Stipends	0	0	0
2352.1	Salaries, Professional			
	Instructional Coach/Mentor	35,601	40,256	41,429
2352.4	Contracted Svcs, Prof Dev Coach/Mentor		0	0
2352.5	Supplies, Prof Dev Coch/Mentor	0	500	500
2352.6	Other Costs, Prof Dev Coach/Mentor	0	500	500
2354.1	Salaries, Stipends Staff Providing Prof Dev	0	7,000	7,000
2356.1	Salaries, Staff Attending Prof Dev	94	0	0
2356.6	Expenses for Staff Attending PD	78,777	89,500	89,500

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
2358.4	Contract Svcs, Outside PD Providers	12,524	7,000	7,000
2358.5	Supplies, Outside PD Providers	0	3,000	3,000
2358.6	Other, Outside PD Providers	1,489		
	TOTALS 2300	11,314,102	12,332,531	12,619,682
2400	Instructional Materials & Equipment			
2410.5	Supplies & Materials Textbooks	15,204	21,895	9,690
2415.5	Library Books	1,472	8,450	8,450
2415.6	Library/AV Memberships	670	6,432	6,432
2420.5	Instructional Equipment	82,944	8,860	8,000
2430.4	Contracted Services Shop Requests	67,062	115,039	117,215
2430.5	Supplies & Materials General Instructional	412,679	357,330	356,661
	Computer Supplies	70,421	75,000	78,500
	General Classroom	8,177	9,750	9,750
	Program Expansion	0	2,500	2,500
	TOTALS 2430.5	491,276	444,580	447,411
2430.6	Other Expenses	15,279	23,738	27,483
2451.5	Instructional Hardware/Staff & Student Devices	299,409	375,080	375,334
2455.5	Instructional Software & Materials	69,677	84,255	98,000
	TOTALS 2400	1,042,992	1,088,329	1,098,015
2700	Guidance			
2710.1	Salaries, Professional Guidance Director	91,148	93,882	96,677
	Guidance Counselors	378,564	395,710	407,905
	School Adjustment Counselor	203,969	236,502	293,195
	Summer Coverage	9,834	7,129	9,004
	TOTALS 2710.1	683,515	733,223	806,781
2710.2	Salaries, Clerical	58,567	60,324	62,134
2710.5	Supplies & Materials Reference & Test Materials	2,507	2,000	2,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
	Postage, Brochures, Supplies	338	2,000	2,000
	TOTALS 2710.5	<u>2,845</u>	<u>4,000</u>	<u>4,000</u>
2710.6	Other Expenses			
	Travel & Memberships	967	1,000	1,000
	TOTALS 2700	745,894	798,547	873,915
2800	Psychological Services			
2800.1	Salaries, Professional School Psychologist	106,872	217,598	223,938
2800.4	Contracted Services	25,658	42,275	42,275
2800.5	Supplies & Materials	3,969	12,050	12,050
2800.6	Travel & Conferences	<u>1,354</u>	<u>1,000</u>	<u>1,000</u>
	TOTALS 2800	137,853	272,923	279,263
	TOTALS 2000	<u>14,879,899</u>	<u>16,291,618</u>	<u>16,723,243</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
3000	STUDENT SERVICES			
3100	Attendance			
3100.1	Salaries, Professional Attendance Monitor	45,477	46,727	48,129
	TOTALS 3100	45,477	46,727	48,129
3200	Health Services			
3200.1	Salaries, Professional School Nurses Summer/other	175,927 5,350	181,189 9,250	184,015 9,250
		<u>181,277</u>	<u>190,439</u>	<u>193,265</u>
3200.3	Salaries, Aides	35,379	35,560	36,535
3200.4	Contracted Services School Physician Laundry/Medical Waste	16,851 125	18,141 500	18,685 500
	TOTALS 3204.4	<u>16,976</u>	<u>18,641</u>	<u>19,185</u>
3200.5	Supplies & Materials	8,522	10,000	10,000
3200.6	Other Expenses Memberships	0	720	720
	TOTALS 3200	242,153	255,360	259,705
3310	Operation of School Buses			
3310.1	Salaries, Professional Coordinator of Transportation	77,387	79,709	82,100
3310.3	Salaries, Other Bus Drivers Mechanics Security/Bus Drivers (50%)	886,331 149,100 27,912	894,343 153,498 28,731	988,435 158,027 29,574
	TOTALS 3310.3	<u>1,063,343</u>	<u>1,076,572</u>	<u>1,176,036</u>
3310.4	Contracted Services	3,755	3,576	3,576
3310.5	Supplies & Materials General Supply Items Fuel, Oil, Lubricants Equipment	110,464 158,512 23,423	86,567 148,105 4,990	86,567 153,105 4,990

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
	TOTALS 3310.5	292,400	239,662	244,662
3310.6	Other Expenses			
	Licensing & Physicals	5,669	5,000	5,000
	Insurance, Health	80,940	56,110	44,824
	Insurance, Buses	35,458	36,775	38,615
	Insurance, Workers Comp	0	22,116	23,222
	Leasing Expense	136,208	171,113	182,000
	TOTALS 3310.6	<u>258,275</u>	<u>291,114</u>	<u>293,661</u>
	TOTALS 3310	1,695,160	1,690,633	1,800,035
3510	Athletics			
3510.1	Salaries, Professional			
	Athletic Dir & Equipment Tech	31,871	32,827	33,812
	Coaches	233,706	225,805	231,450
	Trainer	31,503	32,448	33,421
	Transportation	24,026	20,000	22,000
	TOTALS 3510.1	<u>321,106</u>	<u>311,080</u>	<u>320,683</u>
3510.4	Contracted Services			
	Officials	70,230	42,000	44,000
	Police	3,681	5,000	5,000
	Reconditioning of Equipment	0	32,000	32,000
	TOTALS 3510.4	<u>73,911</u>	<u>79,000</u>	<u>81,000</u>
3510.5	Supplies, Sporting Goods/1st Aid	94,692	76,575	76,575
3510.6	Other			
	Memberships, Clinics & Travel	28,822	17,175	17,175
	Athletic Equipment	3,000	3,000	3,000
		<u>31,822</u>	<u>20,175</u>	<u>20,175</u>
	TOTALS 3510	521,531	486,830	498,433
3520	Student Body			
3520.1	Salaries, Class & Club Advisors, Other Stipends	50,007	54,970	56,344
	MCAS & Other Stipends	53,955	82,928	85,000
		<u>103,962</u>	<u>137,898</u>	<u>141,344</u>
3520.5	Supplies, Other Student Activites	22,266	10,000	10,000
3520.6	Other Expenses			
	Skills USA/Other	89,517	80,000	85,000
	Graduation Expenses	16,455	9,000	10,000
	TOTALS 3520.6	<u>105,972</u>	<u>89,000</u>	<u>95,000</u>
	TOTALS 3520	232,200	236,898	246,344

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
3600	School Security			
3600.1	Salaries, Professional			
	District Safety	38,100	47,000	47,000
	Security Officer/Student Mediator	48,810	50,018	51,481
		<u>86,910</u>	<u>97,018</u>	<u>98,481</u>
3600.3	Salaries, Other			
	Monitors	65,378	61,963	96,444
	Security/Bus Drivers (50%)	27,912	28,731	29,574
	Security Special Events	10,669	12,000	12,000
	TOTALS 3600.3	<u>103,959</u>	<u>102,694</u>	<u>138,018</u>
3600.4	Contracted Services			
	Security Contract	193,926	212,605	212,605
	School Resource Officer	77,922	88,767	91,430
	TOTALS 3600.4	<u>271,849</u>	<u>301,372</u>	<u>304,035</u>
3600.5	Supplies & Materials	7,625	15,000	15,000
3600.6	Repairs Security Equipment	52,999	43,607	44,607
	TOTALS 3600	523,343	559,691	600,141
	TOTALS 3000	3,259,863	3,276,139	3,452,787

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
4000	OPERATIONS/MAINTENANCE			
4110	Custodial Services			
4110.3	Salaries, Summer and Co-Op	25,303	40,000	40,000
4110.4	Contracted Services, Cleaning Contract	335,368	355,500	355,500
	TOTALS 4110	360,671	395,500	395,500
4120	Heating of Building			
4120.4	Contracted Services-Natural/Propane Gas	62,618	107,000	105,000
	TOTALS 4120	62,618	107,000	105,000
4130.4	Utility Services			
	Water	14,484	12,203	14,000
	Sewerage Treatment	72,597	67,500	68,000
	Refuse Removal	35,663	47,859	47,860
	Telephone	43,226	50,000	50,000
	Hazardous Waste Removal	38,696	40,000	40,000
	Electrical Service	433,155	525,000	525,000
	TOTALS 4130.4	637,821	742,562	744,860
4130.5	Supplies & Materials	19,899	20,000	20,000
	TOTALS 4130	657,720	762,562	764,860
4210	Maintenance of Grounds			
4210.3	Salaries, Overtime & Snow	27,131	15,000	15,000
4210.4	Contracted Services	4,297	0	0
4210.5	Supplies & Materials			
	Ice Melt, Sand, Fertilizer	15,582	25,000	25,000
	TOTALS 4210	47,011	40,000	40,000
4220	Maintenance of Buildings			
4220.1	Salaries, Plant Facilities Manager	127,000	133,350	137,351
4220.3	Salaries, Other			
	Forer Stipend	6,765	6,968	7,177
	Maintenance Staff	348,716	379,530	416,456
	Shift Differential	0	7,650	7,650
	STP Stipend	0	4,500	4,500

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
	TOTALS 4220.3	355,481	398,648	435,783
4220.4	Contracted Services	57,510	60,000	60,000
4220.5	Supplies & Materials			
	Electrical, Paint, Plumbing, Etc	63,120	90,000	90,000
	Office Supplies	8,312	2,000	2,000
	Equipment	36,640	10,586	10,600
	TOTALS 4220.5	108,072	102,586	102,600
4220.6	Other Expenses			
	Repair & Replacement	84,206	75,000	75,000
	Travel & Seminars	0	2,500	2,500
	TOTALS 4220.6	84,206	77,500	77,500
	TOTALS 4220	732,268	772,084	813,234
4230	Maintenance of Equipment			
4230.4	Contracted Services			
	Maint/Rpr of Equipment	14,708	62,564	62,564
	Maint/Rpr of Vehicles	3,861	5,000	5,000
	TOTALS 4230	18,569	67,564	67,564
4400	Tech Infrastructure, Maint & Support, Salaries			
4450.1	Technology Director	126,247	126,421	123,600
4450.3	Technology Support Staff	63,925	87,291	105,102
	TOTALS 4440	190,172	213,712	228,702
4450	Tech Infrastructure, Maint & Support, All Other			
4450.4	Contracted Services	122,867	123,288	127,118
4450.5	Supplies	10,216	7,431	7,803
	TOTALS 4450	133,083	130,719	134,921
	TOTALS 4000	2,202,112	2,489,141	2,549,781

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
5000	FIXED CHARGES			
5100	Employee Retirement, Other Expenses			
5100.6	City of Haverhill Annuities	938,502	979,683	1,017,182
		17,500	17,500	25,000
	TOTALS 5100	956,002	997,183	1,042,182
5150	Employee Separation Costs, Other			
5150.6	Employee Separation costs	3,981	5,000	8,900
5200	Insurance Programs, Other Expenses			
5200.6	Health Insurance-active employees	2,556,602	3,048,047	3,108,202
	Dental Insurance -active employees	94,293	102,655	112,804
	Medicare	262,482	245,000	265,000
	Life Insurance	2,565	4,000	6,287
	Disability Insurance	3,500	3,500	3,500
	TOTALS 5200	2,919,442	3,403,202	3,495,793
5250	Insurance Retired School Employees, Other Expenses			
5250.6	Health Insurance - retiree	950,798	1,246,473	1,295,795
	Life Insurance	2,772	2,000	3,000
	OPEB Liability Reserve	75,000	80,000	85,000
	TOTALS 5250	1,028,570	1,328,473	1,383,795
5260	Non Employee Insurance			
5260.6	Student Accident	21,595	23,436	24,608
	Package Insurance	190,643	199,125	209,081
	Worker's Compensation	112,401	109,530	115,007
	Umbrella	11,959	12,557	13,185
	Treasurer's Bond	753	700	700
	School Board Indemnity	4,695	4,735	4,972
	Automotive	8,379	8,799	9,240
	Unemployment	3,225	100,000	100,000
	Employment Practices Liability	19,862	20,855	21,929
	TOTALS 5260	373,512	479,737	498,722
5300.4	Rental of Equipment			
	Postage Meter	2,531	3,800	3,800
	Copy Machines	41,763	57,393	57,393
	TOTALS 5300	44,294	61,193	61,193
	TOTALS 5000	5,325,801	6,274,788	6,490,585

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
6000	COMMUNITY SERVICES AND STAFF DEVELOPMENT			
6200.5	Supplies & Materials Office, Flyers, Postage	13,085	12,000	12,000
	TOTALS 6000	13,085	12,000	12,000
7000	ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS			
7100.4	Acquisition and Improvement of Sites Contracted Services	0	0	0
	TOTALS 7100	0	0	0
7200.4	Acquisition and Improvement of Buildings Contracted Services	24,722		0
	TOTALS 7200	24,722	0	0
7400.6	Replacement of Equipment	33,440	101,843	100,685
	TOTALS 7400	33,440	101,843	100,685
7500.6	Acquisition of Motor Vehicles	491,412	0	0
	TOTALS 7500	491,412	0	0
	TOTALS 7000	549,574	101,843	100,685
9000	TUITIONS TO OTHER SCHOOLS			
9100	Tuitions to Mass Schools	0	6,750	6,750
9110	Tuition School Choice Out	10,000	35,000	35,000
9400	Tuitions to Collaboratives	0	44,000	44,000
	TOTALS 9000	10,000	85,750	85,750
STABILIZATION	Transfer to Stabilization	900,000	0	0
TOTAL BUDGET		28,275,699	29,736,360	30,650,935

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
TOTAL ASSESSMENTS FOR FY 2025**

Required Net School Spending	27,188,332
Other Assessments, Transportation and Community Education	1,800,035
Long Term Debt Assessment	-
Capital Assessment	568,665
Other Educational Assessment	<u>1,662,568</u>
Gross Budget	31,219,600
Less Revenues To Be Applied:	
Chapter 70 aid	13,432,714
E and D	
Transportation	<u>1,300,000</u> <u>14,732,714</u>
Total Assessments	<u>16,486,886</u>

	<u>Minimum Contribution</u>	<u>Other Assessments</u>	<u>Long-term Debt Assessments</u>	<u>Capital Assessments</u>	<u>Other Educational Assessments</u>	<u>Total Assessments</u>
Amesbury	1,899,737	48,163	-	54,918	160,138	2,162,956
Georgetown	1,029,996	23,886	-	41,627	79,418	1,174,927
Groveland	574,147	14,488	-	24,575	48,172	661,381
Haverhill	6,822,339	334,009	-	237,545	1,110,549	8,504,442
Ipswich	471,181	10,572	-	42,984	35,152	559,890
Merrimac	615,214	15,663	-	23,670	52,077	706,624
Newbury	281,700	6,265	-	18,890	20,831	327,687
Newburyport	562,904	12,530	-	62,865	41,662	679,951
Rowley	333,490	7,831	-	20,898	26,039	388,258
Salisbury	907,216	20,753	-	23,104	69,002	1,020,076
West Newbury	257,694	5,874	-	17,590	19,529	300,686
TOTALS	<u>13,755,618</u>	<u>500,035</u>	<u>-</u>	<u>568,665</u>	<u>1,662,568</u>	<u>16,486,886</u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

REQUIRED NET SCHOOL SPENDING
FY 2025

Required Net School Spending	27,188,332
Less: Chapter 70 Aid	<u>13,432,714</u>
Net Minimum Contribution	<u><u>13,755,618</u></u>
Member Municipalities:	
Amesbury	1,899,737
Georgetown	1,029,996
Groveland	574,147
Haverhill	6,822,339
Ipswich	471,181
Merrimac	615,214
Newbury	281,700
Newburyport	562,904
Rowley	333,490
Salisbury	907,216
West Newbury	<u>257,694</u>
TOTALS	<u><u>13,755,618</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER ASSESSMENTS
FY 2025**

Transportation	1,800,035
Less: Transportation Revenue to be Applied	<u>1,300,000</u>
Net Assessment	<u><u>500,035</u></u>

	<u>FY24 PUPILS/% OF CONTRIBUTION</u>				
	<u>FOR COMPARISON ONLY</u>				
MEMBER MUNICIPALITIES:	<u>PUPILS</u>	<u>PERCENT OF</u>	<u>PUPILS</u>	<u>PERCENT OF</u>	
	<u>10/1/2022</u>	<u>CONTRIBUTION</u>	<u>10/1/2023</u>	<u>CONTRIBUTION</u>	
Amesbury	117	9.18%	123	9.63%	48,163
Georgetown	55	4.31%	61	4.78%	23,886
Groveland	35	2.75%	37	2.90%	14,488
Haverhill	867	68.00%	853	66.80%	334,008
Ipswich	30	2.35%	27	2.11%	10,572
Merrimac	40	3.14%	40	3.13%	15,663
Newbury	16	1.25%	16	1.25%	6,265
Newburyport	29	2.27%	32	2.51%	12,530
Rowley	23	1.80%	20	1.57%	7,831
Salisbury	50	3.92%	53	4.15%	20,753
West Newbury	13	1.02%	15	1.17%	5,874
TOTALS	1275	100.00%	1277	100.00%	500,034

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER ASSESSMENTS
FY 2025**

Transportation	1,800,035
Less: Transportation Revenue to be Applied	<u>1,300,000</u>
Net Assessment	<u><u>500,035</u></u>

	<u>FY24 PUPILS/% OF CONTRIBUTION FOR COMPARISON ONLY</u>				
	<u>PUPILS 10/1/2022</u>	<u>PERCENT OF CONTRIBUTION</u>	<u>PUPILS 10/1/2023</u>	<u>PERCENT OF CONTRIBUTION</u>	
MEMBER MUNICIPALITIES:					
Amesbury	117	9.18%	123	9.63%	48,163
Georgetown	55	4.31%	61	4.78%	23,886
Groveland	35	2.75%	37	2.90%	14,488
Haverhill	867	68.00%	853	66.80%	334,008
Ipswich	30	2.35%	27	2.11%	10,572
Merrimac	40	3.14%	40	3.13%	15,663
Newbury	16	1.25%	16	1.25%	6,265
Newburyport	29	2.27%	32	2.51%	12,530
Rowley	23	1.80%	20	1.57%	7,831
Salisbury	50	3.92%	53	4.15%	20,753
West Newbury	13	1.02%	15	1.17%	5,874
TOTALS	1275	100.00%	1277	100.00%	500,034

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
CAPITAL COSTS ASSESSMENTS
FY 2025**

Assessed as a Capital Cost

7000 Asset Acquisition

Electrical Panel Replacements	265,320
Waste Water Treatment Pump Replacements	303,345
Total Capital Cost Assessment	568,665

<u>MEMBER MUNICIPALITIES</u>	<u>Resident Pupils 10/1/2023 *</u>	<u>%</u>	<u>Capital Cost Assessment</u>
Amesbury	1942	9.66%	54,918
Georgetown	1472	7.32%	41,627
Groveland	869	4.32%	24,575
Haverhill	8400	41.77%	237,545
Ipswich	1520	7.56%	42,984
Merrimac	837	4.16%	23,670
Newbury	668	3.32%	18,890
Newburyport	2223	11.05%	62,865
Rowley	739	3.67%	20,898
Salisbury	817	4.06%	23,104
West Newbury	622	3.09%	17,590
TOTAL	20109	100.00%	568,665

*Capital costs shall be apportioned annually on the basis of pupil enrollment defined as "the number of pupils residing in a member municipality and enrolled in grades 1 through 12, inclusive, of any public, private or parochial school, wherever located". Each member municipality's share of capital costs for each year shall be determined by computing the ratio which its pupil enrollment on October 1 of the year next preceding the year for which the apportionment is determined bears to the total pupil enrollments of all the member municipalities on the same date. Capital costs represented by debt services shall be apportioned as a capital cost of the year in which the debt service falls due. Source: Whittier Tech Regional Agreement 7/26/67

FY

2025

2025

APPENDIX C

CAPITAL IMPROVEMENT PLANS

This page has been intentionally left blank.

FY25 Capital - Funded

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Mack Dump Truck (Payment 5 of 5) Ln#420400913	2025	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.
Ambulance Lease/Loan (Payment 2 of 3)	2025	Vehicles	Fire	\$113,521	3 Year Lease/ Loan Purchase (included in Fire Operating Budget)	\$2,500 - \$3,000 annually	6	Replaced a 2014 (purchased in 2016 Demo). 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 was purchased in compliance with MA State Bid Procedures.
2021 Pickup Truck to replace Supervisors Car & and make up for last years loss of 1 car (Payment 2 of 3)	2025	Vehicles	Police	\$17,385	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	Operating Budget	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 capital request covers the 5 year program.
AMS Replace TPO Roof w/ EPDM or PVC Roof	2025	Buildings & Improvements	Public Schools	\$3,500,000	Borrowing	Maintenance Budget	20	The AMS roof has been "PEEL N' STICK" patches for years. The school department has made multiple 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. In FY2024, the City approved \$4,000,000 for the replacement of the roof and an OPM has been hired. A new budget has been submitted that exceed the amount approved in the prior year for the project.
Restore AMS Performance Center	2025	Buildings & Improvements	Public Schools	\$500,000	Borrowing	Maintenance Budget	25	Estimated costs to restore Performance Center due to water damage.
Treatment Plant and Laboratory equipment replacement	2025	Equipment	Water Department	\$123,000	Water Operating Budget	Included in Operating Budget	20	Funds to replace outdated lab equipment and make repairs to the plant support systems like chemical pumps and specialized inspections/ certifications.
Pipe line Replacement	2025	Infrastructure	Sewer Department	\$125,000	Sewer Operating Budget	Included in Operating Budget	25	Sewer main replacement in advance of paving and other system deficiencies.
Sewer Meters	2025	Equipment	Sewer Department	\$50,000	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.
Inflow and Infiltration Evaluation	2025	Infrastructure	Sewer Department	\$50,000	Sewer Operating Budget	None	N/A	Study to locate non wastewater sources entering City sewer driving flow related costs.
			Total Funded	\$4,618,000				

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Digitize City Clerk Records	2025	Other Tangible Capital Assets	City Clerk	\$89,825	Borrowing	\$-	TBD	n/a	To preserve and digitize City Clerk's vital records dating back to 1700's including birth, death ad marriage certificates. This would allow for quicker easier access and storage as well as preservation of required City records.
42 Clinton St. ASTM Phase II	2025	Infrastructure	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.
Birches Dam	2025	Infrastructure	Department of Public Works	\$118,000	Borrowing	\$-	Included in Operating Budget	50	Failure due to age, capacity and regulations.
Cemetery Columbaria	2025	Infrastructure	Department of Public Works	TBD	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.
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.
Friend Street Drainage	2025	Infrastructure	Department of Public Works	\$1,521,000	Borrowing	\$-	Included in Operating Budget	50	Design is complete. Cost shown is for construction. With funding, this can be advertised this construction year (2024).
Clinton Street Drainage	2025	Infrastructure	Department of Public Works	\$100,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Capacity.
Crib Dam	2025	Infrastructure	Department of Public Works	\$350,000	Borrowing	\$-	Included in Operating Budget	50	Failure due to age.
Elm Street Bridge	2025	Infrastructure	Department of Public Works	\$150,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Deterioration.
Entrance at City Hall	2025	Buildings & Improvements	Department of Public Works	\$25,000	Free Cash	\$-	Included in Operating Budget	10	Entrance at City Hall stairs, safety structural updates.
Fern Ave Drainage	2025	Infrastructure	Department of Public Works	\$120,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Icing - Repairs 75% complete.
Emergency Capital updates to City Hall, Safety Complex, DPW, Library, LGB, namely heat, electrical, plumbing and building envelope	2025	Buildings & Improvements	Department of Public Works	\$25,000	Free Cash	\$-	Included in Operating Budget	15	Unplanned building system/facility failures requiring capital expenditures related to tradesman work to remain safe and functionate in excess of \$10,000. Examples, complete heating system failures, doors, windows sizable roof repairs and similar, many locations currently out of date and considered obsolete.
Kimball Road Bridge	2025	Infrastructure	Department of Public Works	\$125,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Deterioration.
Kimball Road Drainage	2025	Infrastructure	Department of Public Works	\$100,000	Borrowing	\$-	Included in Operating Budget	50	Design almost complete (grant funded). Cost shown is for environmental permitting, documents and bidding.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Market Street Drainage	2025	Infrastructure	Department of Public Works	\$350,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Structural.
Other Street Drainage Projects	2025	Infrastructure	Department of Public Works	\$120,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Structural.
Pond Hill Road Drainage	2025	Infrastructure	Department of Public Works	\$40,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Icing.
Pond Street Bridge	2025	Infrastructure	Department of Public Works	\$75,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Deterioration.
South Hampton Road Drainage	2025	Infrastructure	Department of Public Works	\$350,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Capacity.
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.
Fern Ave Drainage	2025	Infrastructure	Department of Public Works	\$40,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Icing.
Lake Gardner Dam	2025	Infrastructure	Department of Public Works	\$135,000	Borrowing	\$-	Included in Operating Budget	50	Needs maintenance.
Mack Dump Truck (Payment 5 of 5) Ln#420400913	2025	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.
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.
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.
DPW Sidewalk Plow (Payment 1 of 5)	2027	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Paving Improvements	2026	Infrastructure	Department of Public Works	\$400,000	Borrowing	\$-	Included in Operating Budget	20	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	\$350,000	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.
Clark Pond Dam	2026	Infrastructure	Department of Public Works	\$114,000	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.
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.
Emergency Capital updates to City Hall, Safety Complex, DPW, Library, LGB, namely heat, electrical, plumbing and building envelope	2027	Buildings & Improvements	Department of Public Works	\$100,000	Free Cash	\$-	Included in Operating Budget	15	Unplanned building system/facility failures requiring capital expenditures related to tradesman work to remain safe and functionate in excess of \$10,000. Examples, complete heating system failures, doors, windows sizable roof repairs and similar, many locations currently out of date and considered obsolete.
DPW Sidewalk Plow (Payment 1 of 5)	2027	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
City Paving Improvements	2027	Infrastructure	Department of Public Works	\$450,000	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.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Sidewalk Improvements	2027	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.
Other Street Drainage Projects	2027	Infrastructure	Department of Public Works	\$150,000	Borrowing	\$-	Included in Operating Budget	50	Cause of Failure - Structural.
DPW Sidewalk Plow (Payment 2 of 5)	2028	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
City Paving Improvements	2028	Infrastructure	Department of Public Works	\$500,000	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	2028	Infrastructure	Department of Public Works	\$450,000	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 Sidewalk Plow (Payment 3 of 5)	2029	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
DPW Sidewalk Plow (Payment 4 of 5)	2030	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
DPW Sidewalk Plow (Payment 5 of 5)	2031	Equipment	Department of Public Works	\$50,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Replace 16 year old Trackless Sidewalk Plow.
Backhoe (Payment 1 of 5)	2032	Equipment	Department of Public Works	\$40,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.
Backhoe (Payment 2 of 5)	2033	Equipment	Department of Public Works	\$40,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.
Backhoe (Payment 3 of 5)	2034	Equipment	Department of Public Works	\$40,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.
Backhoe (Payment 4 of 5)	2035	Equipment	Department of Public Works	\$40,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Backhoe (Payment 5 of 5)	2036	Equipment	Department of Public Works	\$40,000	5 Year Lease/Loan Purchase	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.
Fire Department Monitors	2025	Equipment	Fire	\$30,000	5 Year Lease/Loan Purchase	\$-	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 Ambulances	2025	Equipment	Fire	\$70,000	Borrowing	\$-	Comes with 3 year maintenance program	10	The addition of this Power Cot will allow the cots to be interchanged between A-3 and A-2. The addition of the Power Cot to the 2 ambulances will help to reduce injuries from lifting patient on the cot into the ambulance.
(1) Fire Department Command Vehicles Lease (Payment 1 of 5)	2025	Vehicles	Fire	\$15,000	5 Year Lease/Loan Purchase	\$-	\$500 - \$2,000 annually	6	This vehicle will replace a 2008 Chevy Tahoe. This vehicle serves as the Chief's Officer's mobile office. The vehicle serves as the command post at incidents and is 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	\$113,521	3 Year Lease/Loan Purchase (included in Fire Operating Budget)	\$-	\$2,500 - \$3,000 annually	6	Replaced a 2014 (purchased in 2016 Demo). 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 was purchased in compliance with MA State Bid Procedures.
Heat for 1st Floor at Elm St.	2025	Buildings & Improvements	Fire/EMA	\$10,000	Borrowing	\$-	\$500	20	Heating unit similar to a Modine heater is needed to heat the 1st floor of the Elm St building. The former unit was in need of replacement. This heater will provide heat to the storage rooms, office space, and the garage area. This is a one time purchase.
HVAC System Fire Headquarters	2025	Buildings & Improvements	Fire	TBD	3 Year Lease/loan Purchase	\$-	TBD	20	The HVAC and Heat system was evaluated in January of 2024. Of the 3 Roof Top Units (RTUs), 2 have cracks in the exchangers, and significant pitting as well. The two units need to be replaced. At the present time, they are operational but must be taken out of service.
Fire Department Forestry Truck Lease/ Loan (Payment 1 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.
Fire Department Monitors	2026	Equipment	Fire	\$30,000	5 Year Lease/Loan Purchase	\$-	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.
Pickup-Truck Lease/Loan (Payment 1 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.

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
(1) Fire Department Command Vehicles Lease (Payment 2 of 5)	2026	Vehicles	Fire	\$15,000	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	\$113,521	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	2027	Equipment	Fire	\$30,000	5 Year Lease/Loan Purchase	\$-	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.
Fire Department Forestry Truck Lease/ Loan (Payment 2 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 (Payment 2 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.
(1) Fire Department Command Vehicles Lease (Payment 3 of 5)	2027	Vehicles	Fire	\$15,000	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 1 of 3)	2027	Vehicles	Fire	\$167,000	3 Year Lease/loan Purchase	\$-	\$3,000 annually	9	The City has (2)ambulances. Both are used daily to transport patients and generate income for the City. 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. With the purchase of this ambulance, Ambulance 2 will become a dedicated spare ambulance. Having the spare allows the city to replace a frontline ambulance that is need of repairs and the city does not lose revenue for the unspecified time. This would replace a 2014 (purchased in 2016 Demo) that has been a spare since 2023. This ambulance will designated surplus. The ambulance rotation for service is 3 years frontline, 3 years 2nd out, 3 years spare.

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Fire Department Forestry Truck Lease/ Loan (Payment 3 of 3)	2028	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.
Fire Department Monitors	2028	Equipment	Fire	\$30,000	5 Year Lease/Loan Purchase	\$-	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.
Pickup-Truck Lease/Loan (Payment 3 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.
(1) Fire Department Command Vehicles Lease (Payment 4 of 5)	2028	Vehicles	Fire	\$15,000	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 2 of 3)	2028	Vehicles	Fire	\$167,000	3 Year Lease/loan Purchase	\$-	\$3,000 annually	9	The City has (2)ambulances. Both are used daily to transport patients and generate income for the City. 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. With the purchase of this ambulance, Ambulance 2 will become a dedicated spare ambulance. Having the spare allows the city to replace a frontline ambulance that is need of repairs and the city does not lose revenue for the unspecified time. This would replace a 2014 (purchased in 2016 Demo) that has been a spare since 2023. This ambulance will designated surplus. The ambulance rotation for service is 3 years frontline, 3 years 2nd out, 3 years spare.
Fire Department Monitors	2029	Equipment	Fire	\$30,000	5 Year Lease/Loan Purchase	\$-	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.
Pickup-Truck Lease/Loan (Payment 4 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.
(1) Fire Department Command Vehicles Lease (Payment 5 of 5)	2029	Vehicles	Fire	\$15,000	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.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Ambulance Lease/ Loan (Payment 3 of 3)	2029	Vehicles	Fire	\$167,000	3 Year Lease/loan Purchase	\$-	\$3,000 annually	9	The City has (2)ambulances. Both are used daily to transport patients and generate income for the City. 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. With the purchase of this ambulance, Ambulance 2 will become a dedicated spare ambulance. Having the spare allows the city to replace a frontline ambulance that is need of repairs and the city does not lose revenue for the unspecified time. This would replace a 2014 (purchased in 2016 Demo) that has been a spare since 2023. This ambulance will designated surplus. The ambulance rotation for service is 3 years frontline, 3 years 2nd out, 3 years spare.
Pickup-Truck Lease/Loan (Payment 5 of 5)	2030	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 Building Security Cameras	2026	Infrastructure	IT	\$30,000	Borrowing	\$-	Included in Operating Budget	7	Hardware, Professional Services.
School Building Security Cameras	2026	Infrastructure	IT	\$42,500	Borrowing	\$-	Included in Operating Budget	7	Hardware, Professional Services.
School Building Security Cameras	2027	Infrastructure	IT	\$42,500	Borrowing	\$-	Included in Operating Budget	7	Hardware, Professional Services.
City Laptops	2027	Equipment	IT	\$18,000	Borrowing	\$-	Included in Operating Budget	5	Hardware.
Accessible Ramp Replacement (Temporary Ramp)	2025	Buildings & Improvements	Library	\$6,000 - \$46,200	Borrowing/Grant Funded	\$-	TBD	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.
Repair to Copper Work - Gutters and flashing	2025	Buildings & Improvements	Library	\$175,000 - \$225,000	Borrowing and Insurance Proceeds	\$-	TBD	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 leak 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.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Emergency Backup Generator	2025	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.
Police building maintenance and repairs	2025	Buildings & Improvements	Police	\$350,000	Borrowing	\$-	Included in Operating Budget	20	Cell Block reconstruction and repair to comply with DPH.
Police handicap access	2025	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.
2021 Pickup Truck to replace Supervisors Car & and make up for last years loss of 1 car (Payment 2 of 3)	2025	Vehicles	Police	\$17,385	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	Operating Budget	\$-	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 capital request covers the 5 year program.
(5) New cruisers, plus outfitting (Payment 1 of 3)	2026	Vehicles	Police	\$108,333	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	3	First payment on the loan for (5) new cruisers, plus outfitting.
2021 Pickup Truck to replace Supervisors Car & and make up for last years loss of 1 car (Payment 3 of 3)	2026	Vehicles	Police	\$17,385	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.
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.
Vehicle for Deputy Chief (Payment 1 of 3)	2027	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	7	Deputy Chief is driving a 2018 Vehicle that will need to be replaced in 2025/26.
(5) New cruisers, plus outfitting (Payment 2 of 3)	2027	Vehicles	Police	\$108,333	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	3	Second payment on the loan for (5) new cruisers, plus outfitting.
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.
(5) New cruisers, plus outfitting (Payment 3 of 3)	2028	Vehicles	Police	\$108,333	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	3	Third payment on the loan for (5) new cruisers, plus outfitting.
Vehicle for Deputy Chief (Payment 2 of 3)	2028	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	7	Deputy Chief is driving a 2018 Vehicle that will need to be replaced in 2025/26.
Vehicle for Deputy Chief (Payment 3 of 3)	2029	Vehicles	Police	\$21,666	3 Year Lease Purchase/Loan	\$-	Included in Operating Budget	7	Deputy Chief is driving a 2018 Vehicle that will need to be replaced in 2025/26.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
AMS Long-term structural repairs	2025	Buildings & Improvements	Public Schools	\$2,324,025	Borrowing	\$-	Maintenance Budget	30	Repair structural deficits.
CES HVAC replacement (6 of 8 units)	2025	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	2025	Buildings & Improvements	Public Schools	\$1,190,000	Borrowing	\$-	Maintenance Budget	30	Repair structural deficits.
AHS Athletic Track Reclaim & Resurface	2025	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.
AHS Baseball Field	2025	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	2025	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	2025	Buildings & Improvements	Public Schools	\$200,000	Borrowing	\$-	Maintenance Budget	20	System is old needs replacement to ensure fire safety.
CES Roof Repair including Replace North side shingle roof	2025	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	2025	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	2025	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	2025	Buildings & Improvements	Public Schools	\$75,000	Borrowing	\$-	Maintenance Budget	20	Boiler is failing.
AHS Security Camera Upgrades & Installs	2025	Buildings & Improvements	Public Schools	\$60,000	Borrowing	\$-	Maintenance Budget	10	Limited security camera coverage, system is outdated.
AMS Security Camera Upgrades & Installs	2025	Buildings & Improvements	Public Schools	\$40,000	Borrowing	\$-	Maintenance Budget	10	Limited security camera coverage, system is outdated.
CES Window Replacement	2025	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	2025	Buildings & Improvements	Public Schools	\$28,000	Borrowing	\$-	Maintenance Budget	10	Replaces monthly trailer leases.
CES Cafeteria Tile Replacement	2025	Buildings & Improvements	Public Schools	\$25,000	Borrowing	\$-	Maintenance Budget	10	Tiles are lifting, creating hazard.
CES Wood Sheds (3) Athletics & Maintenance	2025	Buildings & Improvements	Public Schools	\$21,000	Borrowing	\$-	Maintenance Budget	10	Replaces monthly trailer leases.
AHS Sidewalk Crosscut & Resurface	2025	Buildings & Improvements	Public Schools	\$20,000	Borrowing	\$-	Maintenance Budget	10	Safety hazard.
AMS Door Repairs	2025	Buildings & Improvements	Public Schools	\$15,000	Borrowing	\$-	Maintenance Budget	10	Accessibility (see report by Hastings).

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
AMS Wood Sheds (2) - Athletics	2025	Buildings & Improvements	Public Schools	\$14,000	Borrowing	\$-	Maintenance Budget	10	Replaces monthly trailer leases.
CES Security Cameras	2025	Buildings & Improvements	Public Schools	\$10,000	Borrowing	\$-	Maintenance Budget	10	Add security cameras, currently no cameras.
AHS Parking Lot Repaving	2025	Land & Land Improvements	Public Schools	TBD	Borrowing	\$-	Maintenance Budget	15	Repave in entirety, multiple large and deep pot holes.
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.
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.
Restore AMS Performance Center	2025	Buildings & Improvements	Public Schools	\$500,000	Borrowing	\$-	Maintenance Budget	25	Estimated costs to restore Performance Center due to water damage.
Landry Stadium Turf	2026	Land & Land Improvements	Public Schools	\$1,250,000	Borrowing	\$-	Maintenance Budget	10	Upgrade field.
Landry Stadium Repairs	2026	Land & Land Improvements	Public Schools	\$1,000,000	Borrowing	\$-	Maintenance Budget	15	Upgrade stands, press box, etc.
AHS Repairs to Retaining Wall at Tennis Courts	2026	Land & Land Improvements	Public Schools	\$20,000	Borrowing	\$-	Maintenance Budget	10	Beginning to weaken.
AHS Install new controls in the classroom	2026	Buildings & Improvements	Public Schools	\$45,000	Borrowing	\$-	Maintenance Budget	20	Manage HVAC and be more efficient.
AMS Curb Repair/ Replacement	2026	Land & Land Improvements	Public Schools	\$20,000	Borrowing	\$-	Maintenance Budget	15	Safety issue.
CES Fire Alarm Upgrades	2026	Buildings & Improvements	Public Schools	\$47,000	Borrowing	\$-	Maintenance Budget	20	Panel originally upgraded this was additional interfaces which need to be upgraded to work correctly with new panel.
AMS & AHS PA System	2026	Buildings & Improvements	Public Schools	\$60,000	Borrowing	\$-	Maintenance Budget	20	Old Systems not operating correctly and need to be replaced.
Ford F150	2025	Vehicles	Sewer Department	\$50,000	Retained Earnings	\$-	Included in Operating Budget	10	Replaces Truck 29, a 2013 Ford F150. Truck 29 would then move to DPW.
Chevy Silverado 3500	2025	Vehicles	Sewer Department	\$100,000	Retained Earnings	\$-	Included in Operating Budget	10	Replaces Truck 30, a 2015 Chevy Silverado 3500 with construction equipment. Truck 30 would then move to DPW.
Ford F350	2025	Vehicles	Sewer Department	\$75,000	Retained Earnings	\$-	Included in Operating Budget	10	Replaces Truck 25, a 2019 Ford350. Truck 25 would then move to Water.
Inflow and Infiltration Evaluation	2025	Infrastructure	Sewer Department	\$50,000	Sewer Operating Budget	\$-	None	N/A	Study to locate non wastewater sources entering City sewer driving flow related costs.
Pipe line Replacement	2025	Infrastructure	Sewer Department	\$125,000	Sewer Operating Budget	\$-	Included in Operating Budget	25	Sewer main replacement in advance of paving and other system deficiencies.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Sewer Meters	2025	Equipment	Sewer Department	\$50,000	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	Retained Earnings	\$-	\$5,000	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	\$150,000	Sewer Borrowing	\$-	\$1,000	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.
Sewer Meters	2025	Equipment	Sewer Department	\$175,000	Retained Earnings	\$-	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.
Water Street Siphon	2026	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.
Sewer Pump Station Generator	2026	Equipment	Sewer Department	\$50,000	Sewer Borrowing	\$-	\$1,000	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.
Sewer Jet Flusher (Payment 1 of 3)	2026	Equipment	Sewer Department	\$85,000	Sewer Operating Budget	\$-	Included in Operating Budget	15	Replacement fro existing trailer mounted device for Sewer System maintenance.
Pipe line Replacement	2026	Infrastructure	Sewer Department	\$250,000	Sewer Operating Budget	\$-	Included in Operating Budget	25	Sewer main replacement in advance of paving and other system deficiencies.
Manhole Rehabilitation	2026	Infrastructure	Sewer Department	\$70,000	Sewer Borrowing	\$-	None	25	Rebuild the masonry for sewer manholes in streets.
Sewer Pump Station Facility Repairs	2026	Buildings & Improvements	Sewer Department	\$40,000	Retained Earnings	\$-	\$5,000	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.
Inflow and Infiltration Evaluation	2026	Infrastructure	Sewer Department	\$100,000	Sewer Operating Budget	\$-	None	N/A	Study to locate non wastewater sources entering City sewer driving flow related costs.
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	\$50,000	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 Generator	2027	Equipment	Sewer Department	\$50,000	Sewer Borrowing	\$-	\$1,000	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 Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Sewer Jet Flusher (Payment 2 of 3)	2027	Equipment	Sewer Department	\$85,000	Sewer Operating Budget	\$-	Included in Operating Budget	15	Replacement fro existing trailer mounted device for Sewer System maintenance.
Manhole Rehabilitation	2027	Infrastructure	Sewer Department	\$70,000	Sewer Borrowing	\$-	None	25	Rebuild the masonry for sewer manholes in streets.
Pipe line Replacement	2027	Infrastructure	Sewer Department	\$250,000	Sewer Operating Budget	\$-	Included in Operating Budget	25	Sewer main replacement in advance of paving and other system deficiencies.
Inflow and Infiltration Evaluation	2027	Infrastructure	Sewer Department	\$150,000	Sewer Operating Budget	\$-	None	N/A	Study to locate non wastewater sources entering City sewer driving flow related costs.
Sewer Pump Station Facility Repairs	2027	Buildings & Improvements	Sewer Department	\$50,000	Sewer Operating Budget	\$-	\$5,000	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 Meters	2027	Equipment	Sewer Department	\$50,000	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 Generator	2028	Equipment	Sewer Department	\$50,000	Sewer Borrowing	\$-	\$1,000	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.
Sewer Jet Flusher (Payment 3 of 3)	2028	Equipment	Sewer Department	\$85,000	Sewer Operating Budget	\$-	Included in Operating Budget	15	Replacement fro existing trailer mounted device for Sewer System maintenance.
Inflow and Infiltration Evaluation	2028	Infrastructure	Sewer Department	\$150,000	Sewer Operating Budget	\$-	None	N/A	Study to locate non wastewater sources entering City sewer driving flow related costs.
Pipe line Replacement	2028	Infrastructure	Sewer Department	\$250,000	Sewer Operating Budget	\$-	Included in Operating Budget	25	Sewer main replacement in advance of paving and other system deficiencies.
Sewer Pump Station Facility Repairs	2028	Buildings & Improvements	Sewer Department	\$60,000	Sewer Operating Budget	\$-	\$5,000	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.
Manhole Rehabilitation	2028	Infrastructure	Sewer Department	\$70,000	Sewer Borrowing	\$-	None	25	Rebuild the masonry for sewer manholes in streets.
Treasurer's Office Update	2025	Buildings & Improvements	Treasurer/Collector	\$5,654	Borrowing	\$0.90	None	20	Cost of office update includes interior paint, carpet, cabinets, counter and electrical.
Treatment Plant and Laboratory equipment replacement	2025	Equipment	Water Department	\$123,000	Water Operating Budget	\$-	Included in Operating Budget	20	Funds to replace outdated lab equipment and make repairs to the plant support systems like chemical pumps and specialized inspections/certifications.
DAF Pump & VFD Replacement	2026	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	2026	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.
Water Main Replacement	2026	Infrastructure	Water Department	\$550,000	Water Borrowing	\$-	Included in Operating Budget	50	Replace 1,500 linear feet of water main per year. Costs are \$50,000 for engineering and \$500,000 for construction each year.

Master Capital Improvement Plan

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Roof Replacement Phase II	2026	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 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 Department Vehicle Replacement (Payment 1 of 3)	2026	Vehicles	Water Department	\$35,000	Water Operating Budget	\$-	None	10	Replacement of Chevrolet 2001 box truck. 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 Replacement	2027	Infrastructure	Water Department	\$550,000	Water Borrowing	\$-	Included in Operating Budget	50	Replace 1,500 linear feet of water main per year. Costs are \$50,000 for engineering and \$500,000 for construction each year.
Mini-excavator (CAT 305) and trailer	2026	Equipment	Water Department	\$135,000	Water Operating Budget	\$-	Included in Operating Budget	10	Existing backhoe/excavators have failed.
Water Department Vehicle Replacement (Payment 2 of 3)	2027	Vehicles	Water Department	\$35,000	Water Operating Budget	\$-	Included in Operating Budget	10	Replacement of Chevrolet 2001 box truck. 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	2027	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	\$40,000	Water Operating Budget	\$-	Included in Operating Budget	5	Mandatory inspection and cleaning of water storage tanks.
Water Main Replacement	2028	Infrastructure	Water Department	\$550,000	Water Borrowing	\$-	Included in Operating Budget	50	Replace 1,500 linear feet of water main per year. Costs are \$50,000 for engineering and \$500,000 for construction each year.
Water Department Vehicle Replacement (Payment 3 of 3)	2028	Vehicles	Water Department	\$35,000	Water Operating Budget	\$-	Included in Operating Budget	10	Replacement of Chevrolet 2001 box truck. 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.

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Estimated Annual Single Family Tax Bill Impact	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Water Meters	2028	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.
Remote Operation of Water Treatment Plant	2028	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.
Water Main Replacement	2029	Infrastructure	Water Department	\$1,100,000	Water Borrowing	\$-	Included in Operating Budget	50	Replace 3,000 linear feet of water main per year. Costs are \$100,000 for engineering and \$1,000,000 for construction each year.
Water Department Dump Truck Replacement (Payment 1 of 3)	2029	Vehicles	Water Department	\$50,000	Water Operating Budget	\$-	Included in Operating Budget	10	Replacement of 2011 pick up with small dump.
Water Department Dump Truck Replacement (Payment 2 of 3)	2030	Vehicles	Water Department	\$50,000	Water Operating Budget	\$-	Included in Operating Budget	10	Replacement of 2011 pick up with small dump.
Water Department Dump Truck Replacement (Payment 3 of 3)	2031	Vehicles	Water Department	\$50,000	Water Operating Budget	\$-	Included in Operating Budget	10	Replacement of 2011 pick up with small dump.

FY

25

25

APPENDIX D

AMESBURY'S FINANCIAL POLICIES

This page has been intentionally left blank.

TABLE OF CONTENTS

INTRODUCTION	1
I. FINANCIAL RESERVES	3
II. FINANCIAL FORECASTING.....	7
III. CAPITAL IMPROVEMENTS PLANNING AND BUDGETING	10
IV. DEBT MANAGEMENT	14
V. UNFUNDED LIABILITIES.....	18

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



www.amesburyma.gov

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 Chapter 44 §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.
- GFOA INABL 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 Tighe, 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

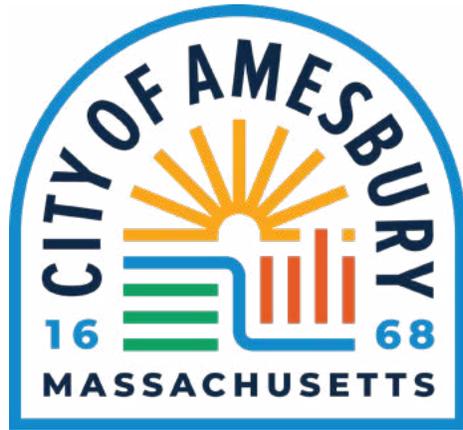
The Essex County Retirement System is a defined benefit program that is governed by Massachusetts General Laws, Chapter 32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a State entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts'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



amesburyma.gov