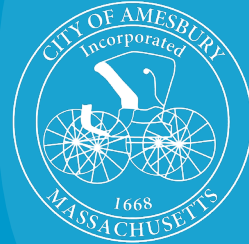




JULY 1, 2025 - JUNE 30, 2026

Fiscal Year
2026
PROPOSED BUDGET





FISCAL YEAR OPERATING BUDGET

JULY 1, 2025 THROUGH JUNE 30, 2026



MAYOR
KASSANDRA GOVE

CITY COUNCIL

Scott Mandeville
President, At Large

Pamela Gilday
Vice President, District 1

Anthony S. Rinaldi
District 2

Amanda Haggstrom
District 3

Nicholas Wheeler
District 4

Jessica Redfern
District 5

Michael Hogg
District 6

Steve Stanganelli
At Large

Claudel Frederique
At Large

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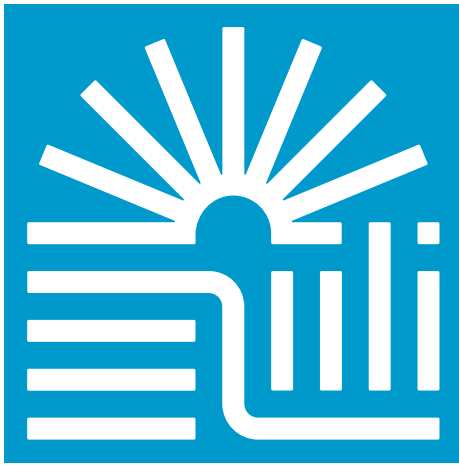
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Amesbury is a small city on the North Shore of Massachusetts. Settled in 1642, Amesbury's history is deeply rooted in entrepreneurship and innovation. The beautifully restored downtown features old industrial mill buildings; now full of restaurants,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

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

From the Mayor's Desk

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

In the past five years, we have experienced a broad range of economic, societal, and environmental challenges; continued inflation of goods and labor costs, navigating post-pandemic norms and changes, and swings from record rainfall to drought conditions have all impacted the way we do business and the needs of our community. All of these have pulled on our city's financial resources with varying degrees of significance. Despite the unpredictable, we strive to provide predictable and uninterrupted services. We continue to work towards the promise of delivering high quality services, being fiscally conservative where we can be, and looking long-term at the health of our city.

State aid is a diminishing portion of the overall revenue in our operating budget, with much of the funding we receive dedicated towards specific cost centers like our public schools, Veteran benefits, elder services, and libraries, and state assessments are almost equal to aid for a nearly net zero Cherry Sheet on an annual basis. State officials have expressed that they are 'building a budget on quicksand', indicating the difficulty in predicting what fiscal conditions will look like over the next 12-18 months. Even with the lack of concrete assurance, I am confident in the foundation we have built to meet the needs of Amesbury residents and business owners.

Within the city operating budget, we do not rely heavily on Federal funding. The Federal funds we receive are through grants that have known renewals and expirations which we have planned for. We receive a Drug-Free Communities (DFC) grant from the Centers for Disease Control and Prevention (CDC) which has funded the first five years of the Partnership of Amesbury Community Teens (PACT). We are in year five and currently reapplying for years 6-10 of the program. This grant round will be more competitive than ever. We have historically received a Community Development Block Grant (CDBG) on a regular recurrence which supports our housing rehab program and community services. We are currently spending down prior year grant awards, with the goal of reapplying for the next available grant cycle. We have a Staffing for Adequate Fire and Emergency Response (SAFER) grant which funded the hiring of additional firefighters based on multiple staffing studies and was extended to expire this fall; there is a reduction in the Fire Department salary and wages account to help absorb this change in funding and fit within our budget limitations.

The school department does rely on Federal funds and receives about \$1M in grants. This is significant and we do not have a contingency for if those monies do not come to fruition.

The cost of supplies, software, services, and staff continue to outpace available funding – despite looking to keep level services across our schools. I am investing more in our schools – a 5% increase – than any of my prior budgets, and despite our best efforts it is just not enough, as dollars do not go as far and service demands continue to balloon. A School Committee Long Range Planning Subcommittee has been working hard for over a year to explore creative solutions for increasing revenues and reducing expenses to guide the future of our public schools and the students they serve.

The difficulties remain that despite the positive New Growth we are experiencing and expect to see continue, we are now in our 3rd year of budgeting to the levy while using one time money to help balance (a practice we must discontinue). The reality is Prop 2 ½ makes money tight and running on no excess levy is unsustainable in the long-term. To provide the level of services that we do, residents will need to decide if these expenses are worth the inevitable future increase in taxes.

From the Mayor's Desk

My recommended FY26 Budget (starting on p. 31) proposes a 5.2% overall increase with an estimated tax rate of \$14.68 and an estimated remaining levy capacity of \$35,900.

In my budget proposal for FY26, as with previous years, my team has used data to review what is working and what needs adjustment to successfully reflect our priority of providing the highest level of services possible while being good stewards of your tax dollars. Additionally, budgeting is being further connected to each department's priorities as goals and budgets were completed in tandem and alongside a review of the Amesbury 2030 Implementation Plan as a guiding document. Some of the other tools we used this year as reference for funding decisions include:

- A review of activity reported in SeeClickFix - both complete and incomplete. The community-sourced public works reporting system has been used to assess the need for an increase in DPW laborer positions.
- A Police Department staffing study demonstrating the need for staff increases over the coming years to allow for reliable response times and availability of officers when needed in addition to an increase in community policing practices.
- A Sewer/Water rate study that supported recent rate changes for a more solvent enterprise fund to support capital projects and stormwater compliance. This also allowed us to move some DPW taxpayer expenses to the rate payer supported enterprise fund.

Overall, we have crafted a budget that reflects growth in some of our departments and reductions in others. My priority remains to provide staff with the tools they need to do their jobs – buying equipment, updating software, finding efficiencies, and investing in our core services to best serve our residents and businesses. However, our department heads do not get everything they ask for in their budgets. I reduced requests in 11 departments to make ends meet. We also reduced fiscal safety nets like budgeting for sick leave buyouts of anticipated retirements. We did this to maximize what little we have left for levy to invest in the departments that need it most. Through thoughtful resource allocation we are adding staff in police, public works, and economic development, and resources for inspections, city clerk, and the library.

Some of the projects we will be funding through capital expenditures include:

- Adopting a new integrated financial management system with an updated chart of accounts for city financials, water, sewer, payroll, taxes, etc. The current system is antiquated and being phased out by the vendor.
- Implementing a new dog licensing software for the Clerk's office to provide a more streamlined experience for residents and staff.
- Roof and cafeteria floor repairs at the Cashman Elementary School that are old and need updates.
- Installation of a new foot bridge in the Upper Millyard where a temporary bridge had been constructed in recent years.

From the Mayor's Desk

I am always impressed and forever grateful for the work done by city department heads, as well as city and school staff to critically and thoughtfully advocate for their departmental budgets and the work done by their respective teams.

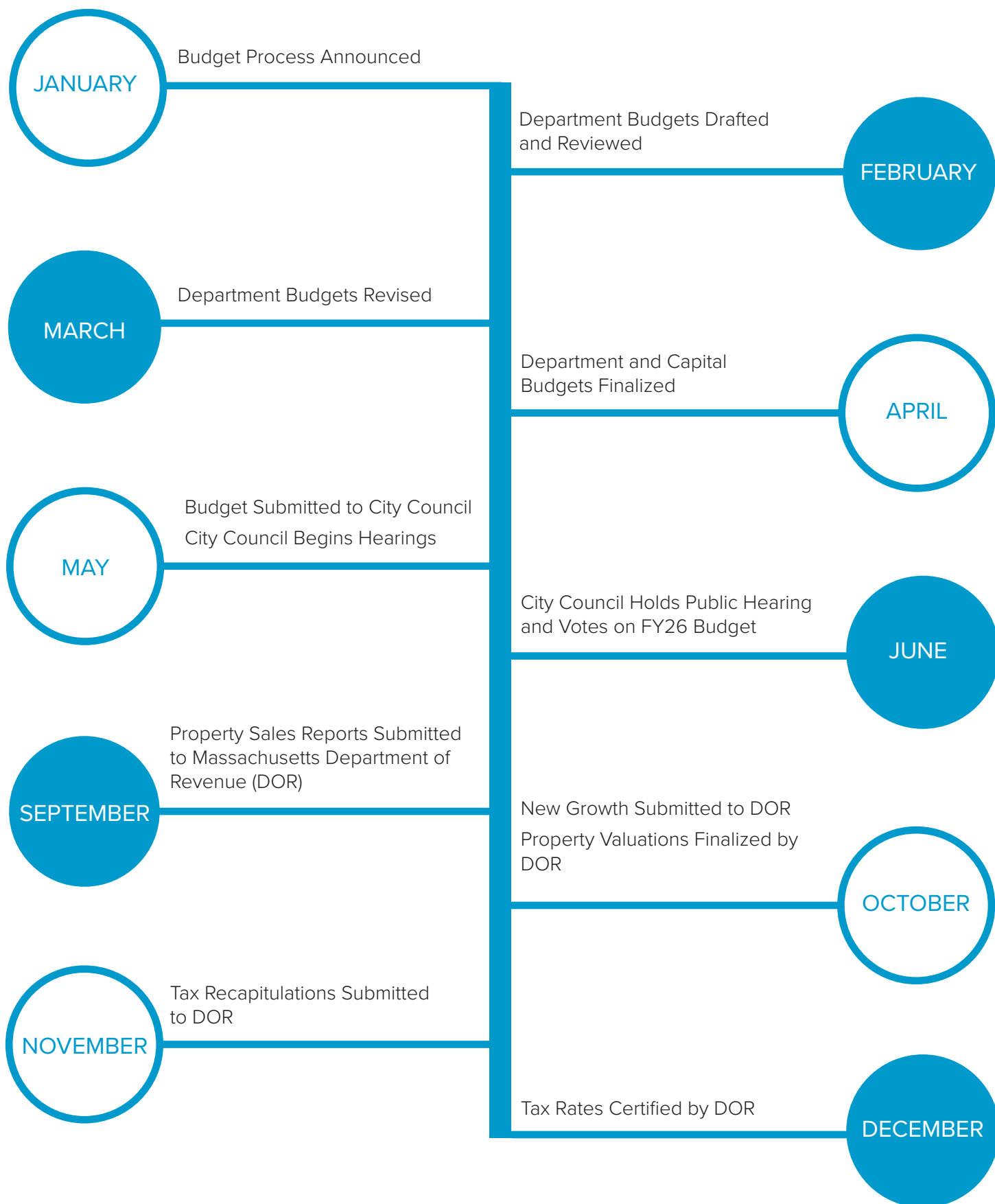
I invite you to attend the upcoming Budget Hearings to hear directly from these professionals regarding how they manage their budget and dedicate resources to serve our residents and businesses. Please don't hesitate to contact me or my team with any questions you may have.

My best,

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

Kassandra Gove
Mayor

Budget Process



Budget Calendar

January 21, 2025	Distribution of FY 2026 department budget directives from Mayor
January 23, 2025	Release date for Governor's House 1 budget
February 12, 2025	MIIA insurance rates for FY 2026 released to City
February 14, 2025	Deadline for departments to submit FY 2026 operating budget and capital updates/requests
February 17-28, 2025	Mayor, CFO, and COS to meet with departments for initial budget review
February 25, 2025	Mayor to present financial condition to City Council
March 10, 2025	School Committee public hearing on FY 2026 budget proposal
March 17-28, 2025	Mayor, CFO, and COS to meet with departments for final budget review
March 24, 2025	Adoption of School Committee FY 2026 budget proposal
April 5, 2025	School Committee FY 2026 budget due to the Mayor
April 9, 2025	Whittier Regional School Committee public hearing on FY 2026 budget
April 16, 2025	Release date for House Ways and Means budget
May 5, 2025	Mayor to submit proposed FY 2026 budget to City Council
May 5, 2025	FY 2026 Budget Book Complete
May 13, 2025	City Council - FY 2026 Budget First Reading Mayor presents FY 2026 Budget to City Council CFO presents Financial Forecast/ Capital Improvement Plan
May 15-28, 2025	City Council Ad Hoc Budget Committee of the Whole to hold department budget hearings
June 3, 2025	City Council Ad Hoc Budget Committee of the Whole Budget Debate and Referral
June 10, 2025	City Council - Public Hearing/Adoption of FY 2026 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.



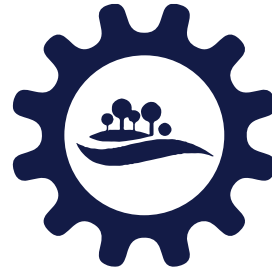
Amesbury Master Plan

As part of the I AMesbury 2030 Master Plan, 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 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



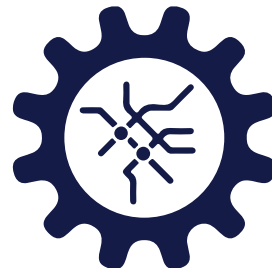
Learning & Education



Arts & Culture



Mobility



Infrastructure



Economic Development



Housing



Municipal Operations

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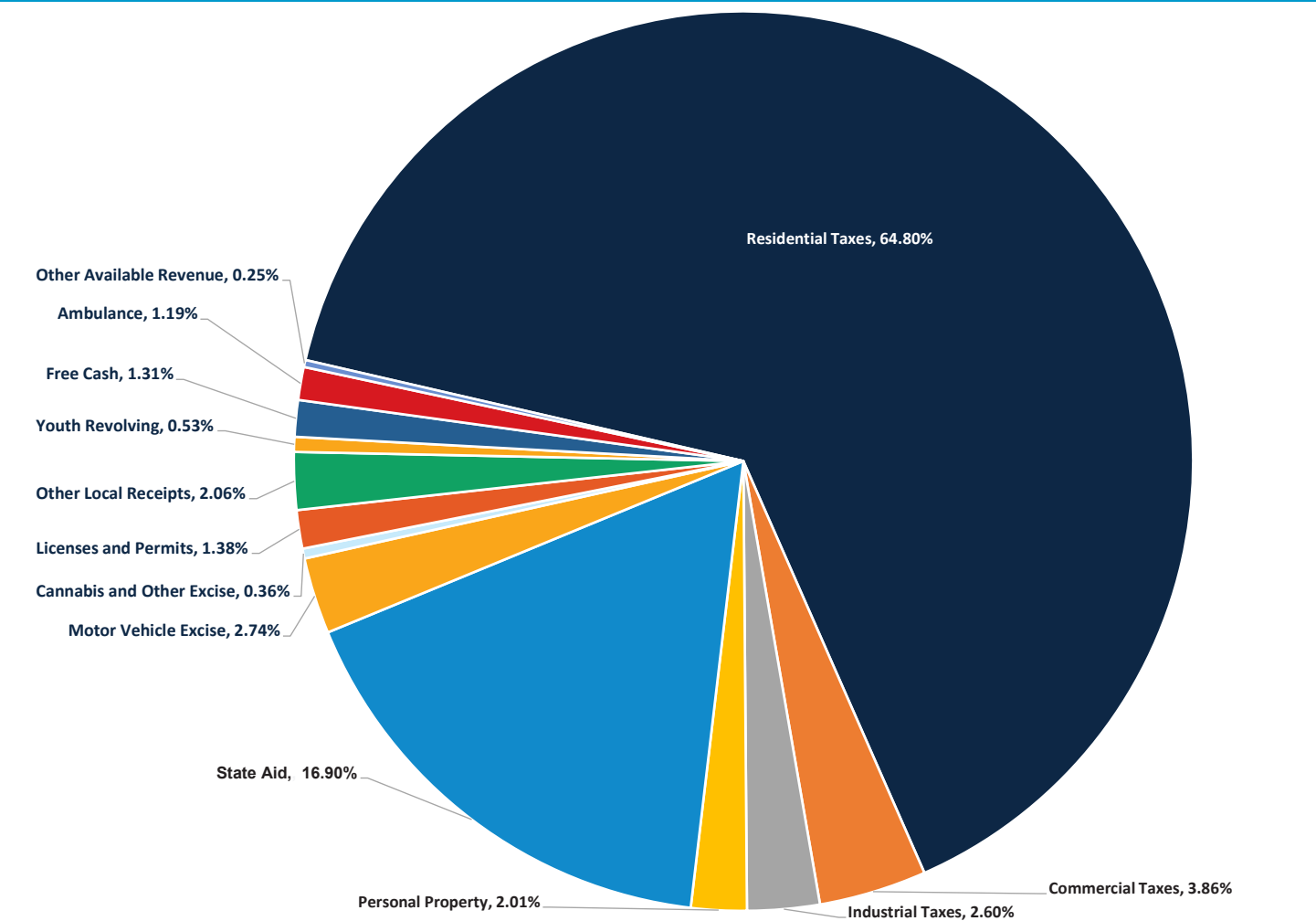
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REVENUE

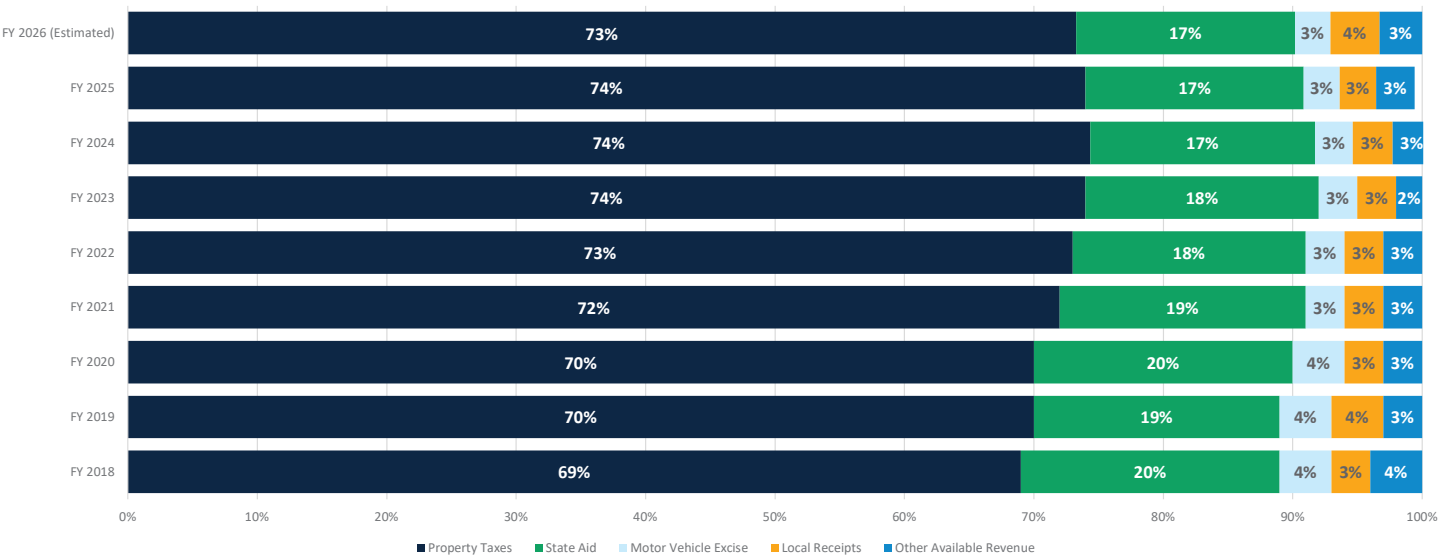
Funds Overview

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

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

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

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

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

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

Some communities budget to their tax levy limit every year. The Massachusetts Division of Local Services considers having less than 1.5% of your budget available in levy capacity, taxing to the limit.

This year we are budgeting to our levy limit for the third year in a row. 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 2026. 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 2022	FY 2023	FY 2024	FY 2025	FY 2026
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	49,055,688	50,731,043	52,744,046	54,627,342	56,663,779
2 1/2% Increase	1,226,392	1,268,276	1,318,601	1,365,684	1,416,594
New Growth	448,963	744,727	564,695	670,753	750,000
TOTAL LEVY LIMIT	50,731,043	52,744,046	54,627,342	56,663,779	58,830,373
Debt Exclusion	2,330,756	2,313,306	2,295,756	2,937,722	2,784,356
TOTAL AVAILABLE LEVY	53,061,799	55,057,352	56,923,098	59,601,501	61,614,729
LEVY AMOUNT USED	49,791,611	52,569,237	56,646,575	59,435,534	61,578,829
EXCESS LEVY CAPACITY	3,270,188	2,488,115	276,523	165,967	35,900
EXCESS LEVY AS % OF OPERATING BUDGET	4.81%	3.51%	0.36%	0.21%	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 2022	FY 2023	FY 2024	FY 2025	House Ways & Means 04/16/25 Budget
STATE AID	ACTUAL	ACTUAL	ACTUAL	BUDGET	
Chapter 70	9,248,787	9,361,467	9,472,287	9,669,679	9,957,529
Charter Tuition Reimbursement	161,453	670,779	500,453	495,761	513,912
School Choice Receiving Tuition (Offset Item)	554,073	627,009	665,335	868,116	815,075
Unrestricted General Government Aid	2,138,102	2,253,559	2,325,673	2,395,443	2,395,443
Veterans Benefits	225,282	177,752	99,231	135,181	282,316
Exempt VBS & Elderly	84,575	91,309	84,743	99,426	161,198
Public Libraries (Offset Item)	30,541	36,456	41,017	46,337	45,706
Total Cherry Sheet Receipts	12,442,813	13,218,331	13,188,739	13,709,943	14,171,179
% Increase (Decrease) over prior Fiscal Year	0.41%	6.23%	-0.22%	3.72%	3.36%

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.



The Cherry Sheet includes assessments. These appear in the General Fund budget in account 820. As of 4/16/2025 our assessments increased 9.49%.

Local Receipts

Local receipts account for roughly 7% of the FY26 overall budget and represent funding sources necessary to support the City's annual budget and help reduce reliance on property taxes.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	ACTUAL	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
LOCAL RECEIPTS					
Motor Vehicle Excise	2,230,161	2,284,589	2,392,173	2,200,000	2,300,000
a. Meals	278,713	317,632	316,074	-	-
b. Room	404,896	496,645	480,983	400,000	475,000
c. Other	18,559	14,981	15,285	17,000	15,000
Local Option Community Impact Fee	-	-	-	5,000	5,000
Cannabis Excise	414,808	352,156	313,632	285,000	285,000
Penalties & Interest on Taxes & Excise	225,797	246,141	199,567	186,000	228,000
Payments in Lieu of Taxes	12,774	12,855	12,957	12,750	26,250
Fees	145,911	128,346	151,851	126,750	136,250
Rentals	94,128	78,147	78,958	80,000	228,051
Other Departmental Revenue	17,098	14,962	14,759	13,000	14,000
Licenses and Permits	699,187	644,580	1,164,374	735,000	1,160,000
Fines & Forfeits	62,079	51,392	44,513	41,000	46,000
Investment Income	42,196	461,490	661,311	228,000	350,000
Medicaid Reimbursement	-	65,309	125,466	100,000	100,000
Miscellaneous Recurring	-	33,437	27,525	23,000	67,000
Miscellaneous Non-Recurring	294,887	226,358	195,599	-	-
TOTAL LOCAL RECEIPTS	4,941,194	5,429,020	6,195,027	4,452,500	5,485,557
% Increase (Decrease) over prior Fiscal Year	4.18%	9.87%	14.11%	-28.13%	23.20%

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.

Other Revenue

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget
OTHER AVAILABLE REVENUE SOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	
Free Cash	168,305	1,363,970	1,289,698	1,000,000	1,100,000
Sale of Cemetery Lots to supplement DPW budget	19,000	19,000	22,000	19,000	19,000
Ambulance receipts to supplement Fire budget	600,000	650,000	800,000	900,000	1,000,000
Youth Revolving receipts to supplement Youth budget	230,000	250,000	423,857	432,720	448,217
Cemetery Trust to supplement DPW budget	3,500	3,500	3,500	3,500	3,500
Enterprise Funds Indirect Costs	-	-	-	-	185,683
Conservation Commission Receipts	-	-	5,800	-	-
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, Medi-care)	200,000	132,000	-	-	-
TOTAL OTHER AVAILABLE SOURCES	1,964,181	2,653,378	2,544,855	2,355,220	2,756,400
	-26.78%	35.09%	-4.09%	-7.45%	17.03%

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.)

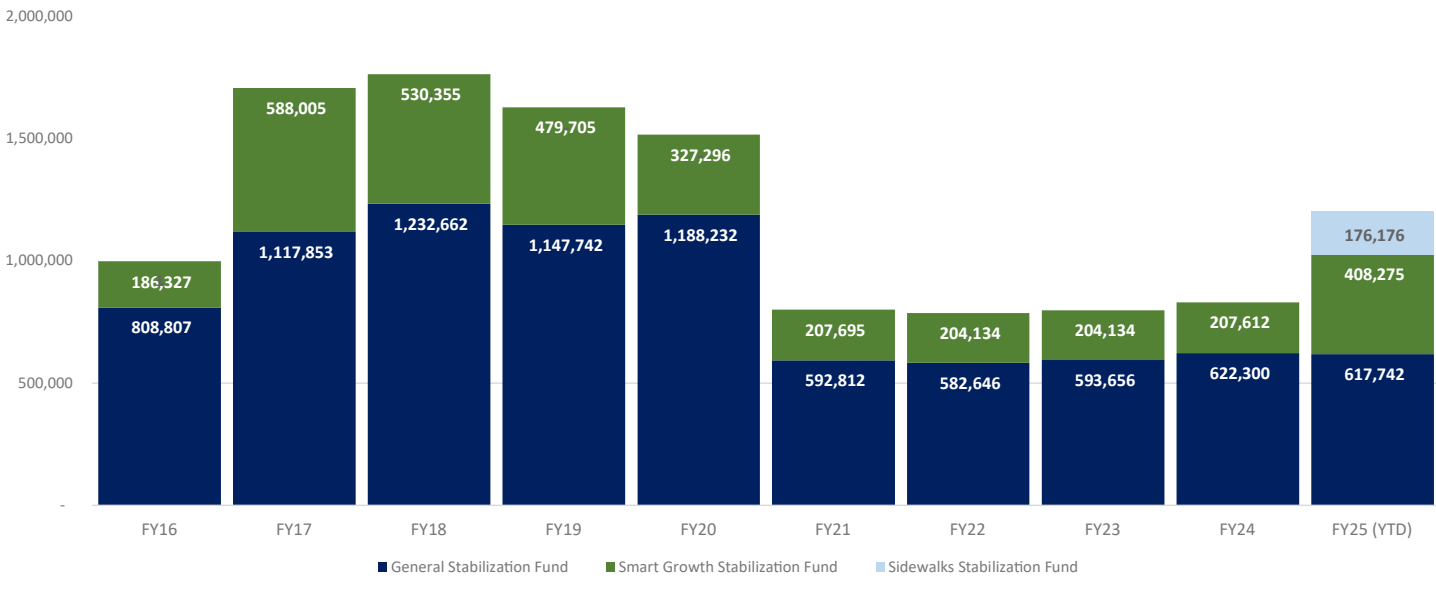
ARPA funds were committed by December 31, 2024, and spent by December 31, 2026. Council Bill 2021-100 accepted and authorized the Mayor to spend these funds. You can see above, some funds were used for revenue replacement in previous years.

In FY2026, the General Fund will be reimbursed by the Enterprise Funds for indirect costs associated with managing those funds and otherwise incurred by the General Fund.

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.

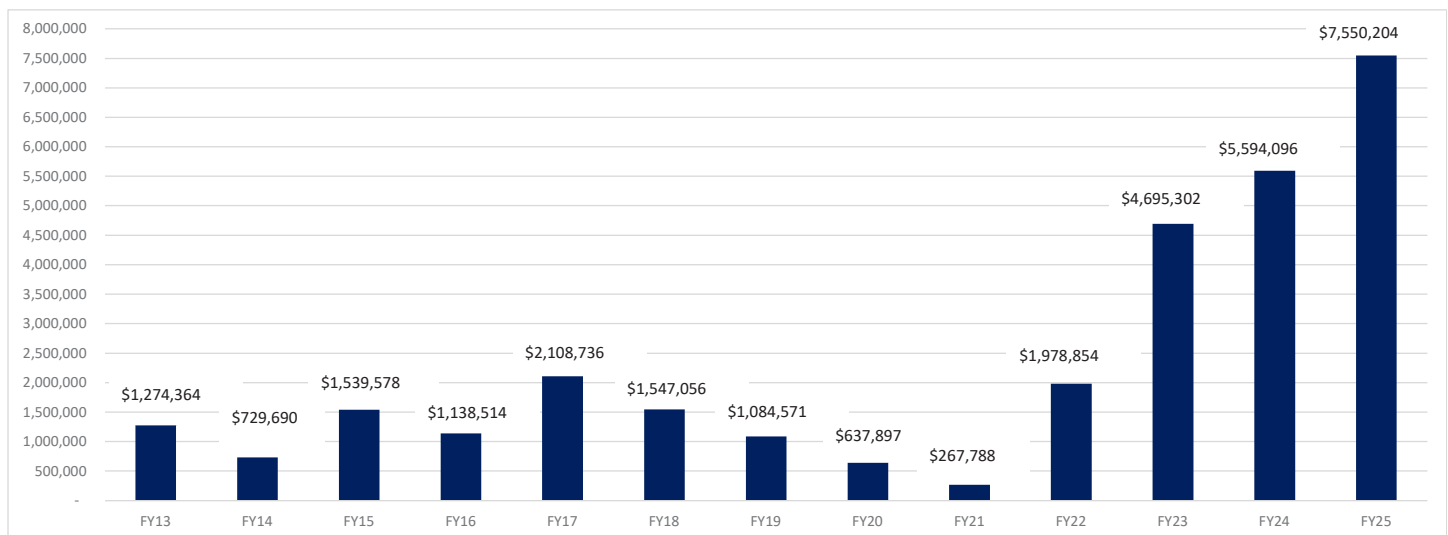
Free Cash

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



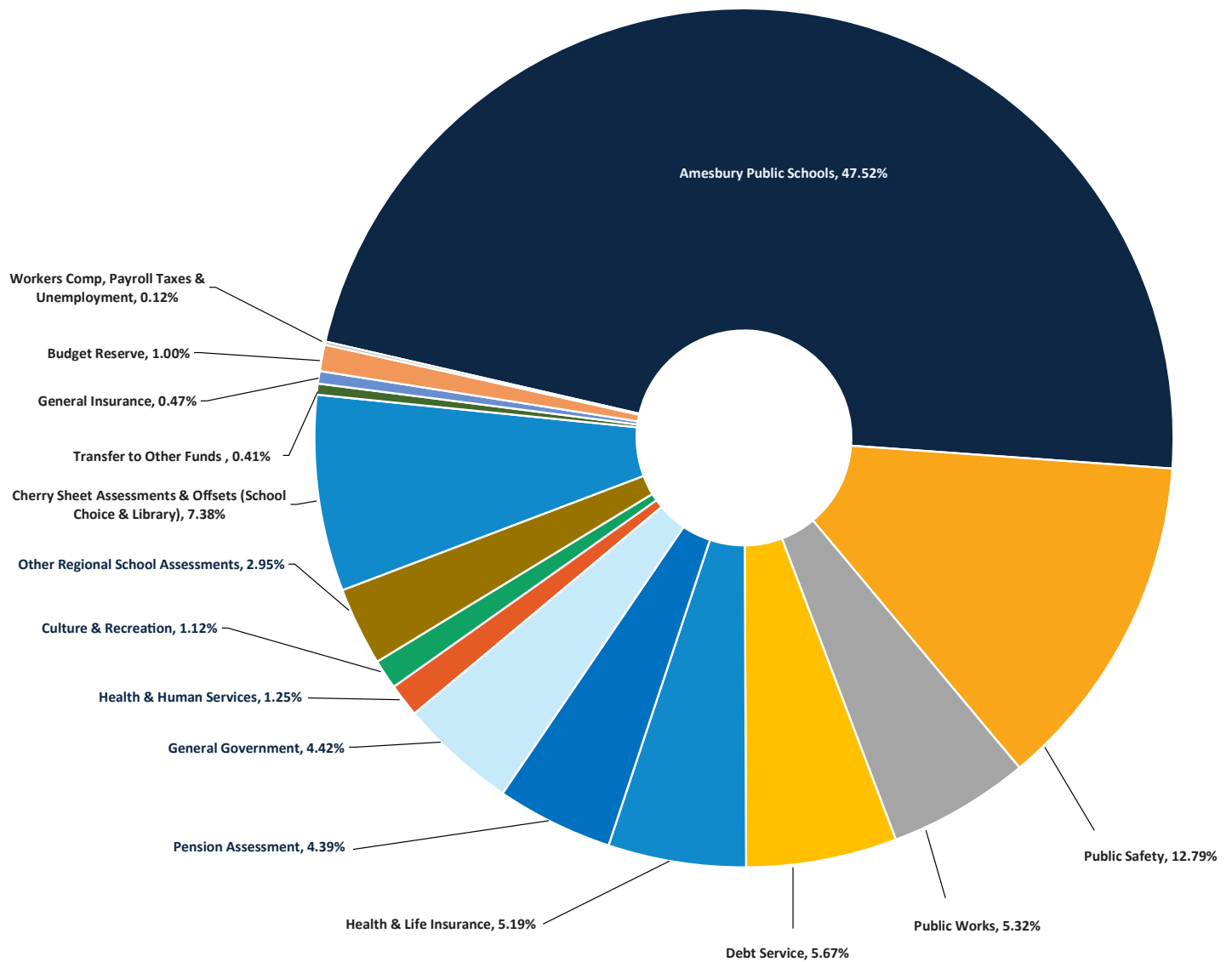
DLS certified fiscal year 2025 free cash at \$7,550,204 on 12/9/2024. Since its certification, the City has approved free cash use in the amount of \$2,400,000 (Council Orders 2024-149 and 2025-021). In addition, the fiscal year 2026 Mayor's recommended budget proposes the use of \$1,100,000 of free cash to help balance the operating budget and \$1,813,975 for capital. This would reduce the free cash balance to \$2,236,229 or 2.7% of the total fiscal year 2026 Mayor's recommended budget. The \$2,236,229 balance in addition to the City Stabilization funds would represent 4.1% of the total General Fund budget

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EXPENSES

Expenses by Function



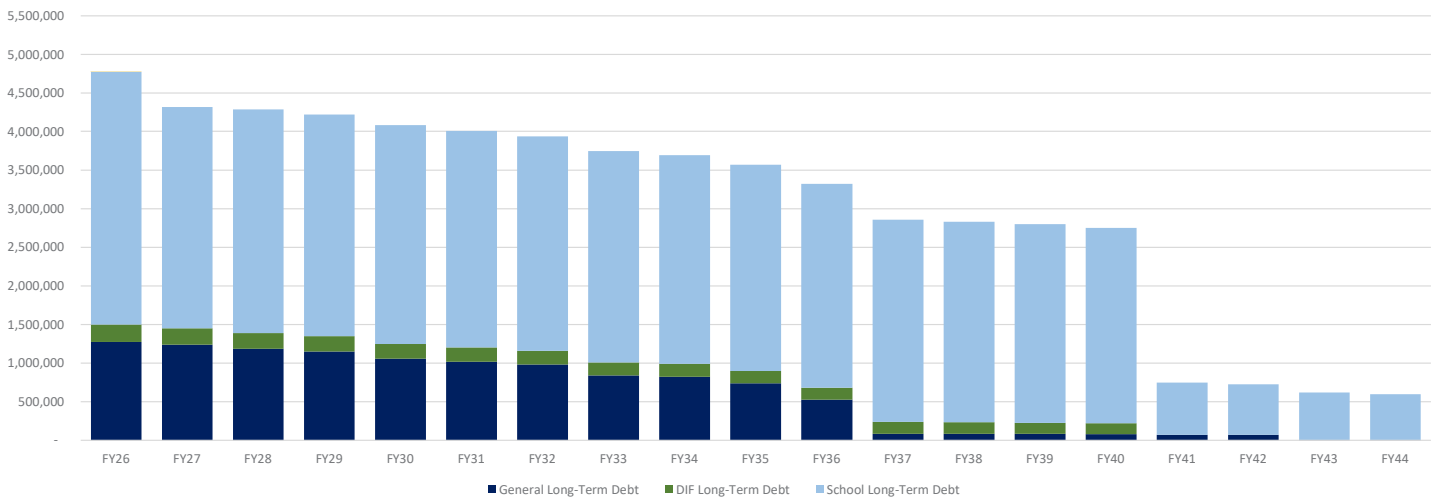
Outstanding Debt

Description	Maturity Date	General Fund	Sewer Enterprise	Water Enterprise	Grand Total
Public Safety Build Remodeling 2013	FY 2029	\$149,231	-	-	\$149,231
DPW Facility Planning 2014	FY 2035	\$163,348	-	-	\$163,348
MVRTA Facility Improvements 2014	FY 2035	\$990,655	-	-	\$990,655
DPW Land Acquisition 2015	FY 2036	\$682,610	-	-	\$682,610
DPW Land Acquisition II 2015	FY 2036	\$308,690	-	-	\$308,690
DPW Land Acquisition III 2015	FY 2036	\$2,769,200	-	-	\$2,769,200
Outdoor Recreation Facility 2015	FY 2029	\$105,375	-	-	\$105,375
Public Safety Build Repairs 2015	FY 2036	\$128,800	-	-	\$128,800
Public Safety Build Repairs II 2015	FY 2036	\$1,357,469	-	-	\$1,357,469
Water Street Parking Engineering 2015	FY 2036	\$128,800	-	-	\$128,800
Whitehall Rd Land Acquisition 2015	FY 2036	\$257,600	-	-	\$257,600
AHS School Building Addition 2018 (IE) **	FY 2026	\$428,400	-	-	\$428,400
Athletic Fields 2020	FY 2035	\$1,014,900	-	-	\$1,014,900
Elementary School 2020 (IE) **	FY 2040	\$27,411,987	-	-	\$27,411,987
City Road Improvements 2022	FY 2034	\$632,700	-	-	\$632,700
City Paving, Drainage & Sidewalk Improvement 2022	FY 2032	\$329,000	-	-	\$329,000
Fourth Street Drainage 2022	FY 2040	\$90,070	-	-	\$90,070
Friend Street Drainage 2022	FY 2042	\$1,139,490	-	-	\$1,139,490
Lower Millyard Parking Deck 2022	FY 2032	\$329,000	-	-	\$329,000
Material Spreader 2022	FY 2031	\$34,500	-	-	\$34,500
Roof Repairs - Various City Buildings 2022	FY 2042	\$207,180	-	-	\$207,180
Spreader Controls 2022	FY 2032	\$63,125	-	-	\$63,125
Fire Department Ladder Truck 2022	FY 2032	\$233,750	-	-	\$233,750
Public Safety, City Hall, Library Feasibility 2022	FY 2027	\$42,000	-	-	\$42,000
Dispatch Radio Tower 2022	FY 2027	\$21,000	-	-	\$21,000
AMS & CES Handicapped Accessible Doors 2022 **	FY 2028	\$16,125	-	-	\$16,125
AMS Roof Repairs 2022 **	FY 2028	\$26,625	-	-	\$26,625
CES HVAC Replacement 2022 **	FY 2042	\$400,840	-	-	\$400,840
Landry Stadium Improvements 2024 **	FY 2039	\$113,625	-	-	\$113,625
Diamond Fields Project 2024 **	FY 2039	\$224,375	-	-	\$224,375
Police Building Maintenance 2024	FY 2044	\$133,125	-	-	\$133,125
Middle School Roof Replacement I 2024 **	FY 2044	\$1,996,875	-	-	\$1,996,875
Elementary School 2024 (IE) **	FY 2044	\$7,650,150	-	-	\$7,650,150
Middle School Roof Replacement II 2025 **	FY 2044	\$5,666,000	-	-	\$5,666,000
South Hunt DIF Roadway Improvements I 2020	FY 2040	\$188,850	-	-	\$188,850
South Hunt DIF Roadway Improvements II 2020	FY 2040	\$1,193,400	-	-	\$1,193,400
South Hunt DIF Roadway Improvements III 2020	FY 2040	\$1,247,100	-	-	\$1,247,100
MWPAT CW-02-17-C 2006	FY 2027	-	\$100,024	-	\$100,024
Wastewater Treatment Facility 2018	FY 2029	-	\$144,700	-	\$144,700
Route 110 Pumping Station 2022	FY 2042	-	\$932,310	-	\$932,310
MWPAT DWS-08-21 2012	FY 2031	-	-	\$1,191,947	\$1,191,947
Water 2013	FY 2029	-	-	\$42,638	\$42,638
Water Treatment Facility 2013	FY 2029	-	-	\$367,494	\$367,494
Water Treatment Upgrades 2014	FY 2035	-	-	\$512,713	\$512,713
MWPAT DWS-08-20 2014	FY 2033	-	-	\$4,833,261	\$4,833,261
Water Treatment Facility 2018	FY 2029	-	-	\$80,700	\$80,700
Newton Road Weir 2022	FY 2042	-	-	\$1,029,085	\$1,029,085
Grand Total		\$57,875,970	\$1,177,034	\$8,057,838	\$67,110,842

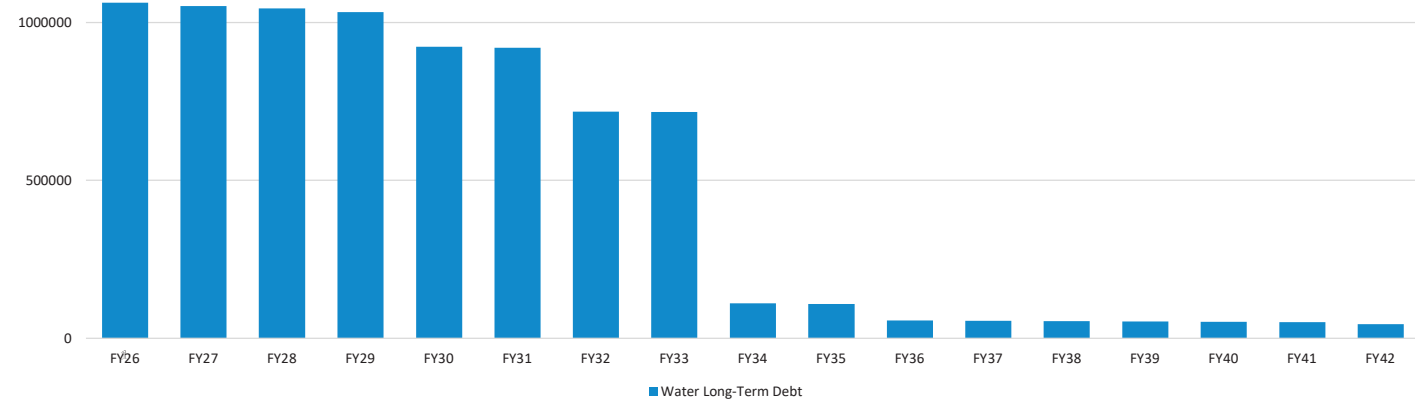
** School Project

Outstanding Debt

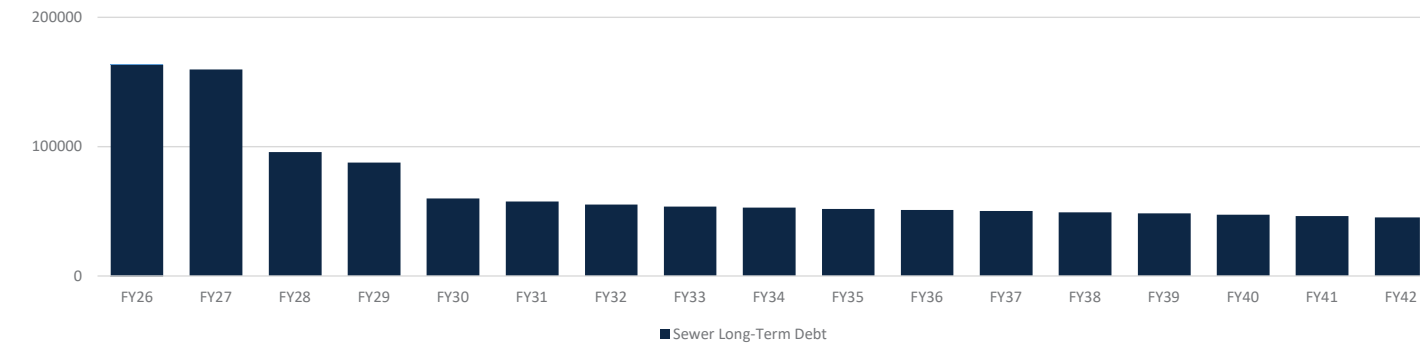
General Fund



Water Enterprise Fund



Sewer Enterprise Fund



FY

2026

FISCAL YEAR 2026 MAYOR'S BUDGET



Honorable President and Members of the Amesbury City Council,

I have worked closely with my team to prepare the Fiscal Year (FY) 2026 Budget for your review. This year's budget has been prepared with a continued focus on investing in the people, equipment, and software necessary to provide the highest level of services we can to the residents and businesses in Amesbury. My team and I have been critical, practical, and thorough in the planning of this operational budget considering the reality that our dollars do not go as far as they once did and our taxpayers desire for Amesbury to continue to be a high-service community.

My recommended FY26 Budget (starting on p. 31) proposes a 5.2% overall increase with an estimated tax rate of \$14.68 and an estimated remaining levy capacity of \$35,900.

As you review this budget document, you will see that we continue to invest in our most valuable and costly asset – our employees – this makes up about approximately 85% of the city's operational budget. As a service driven operation these expenses are core to meeting the needs of our community and I am proud that the City of Amesbury continues to invest in professional, talented staff with the goal of retention and longevity.

- We are entering FY26 with another round of union negotiations underway for the OPEIU, AFSCME, Police Superior, Police Patrol and IAFF unions. In my recommended budget, salaries are primarily level-funded, and we have increased the salary reserve to process transfers once negotiations are complete.
- In FY25 we completed a salary study for non-union positions which led to some salary increases taking place mid-year. You will see FY26 budget increases to reflect those adjustments as they have already been awarded and will not be reliant on the salary reserve.
- We saw the largest single-year increase in recent years for health insurance benefit costs at 13.6% or approximately \$476,000, reflective of what's being called a correction in the healthcare industry. Our levy increased by \$2,166,594 and therefore about one quarter of our available levy is being used to cover this one increase.

We have done some things differently in this budget as a means to balancing and continuing our investment in departments that need it most.

- We took out some safety nets to balance this budget, which my administration has never done before. Any departments which had a sick-leave buyout for anticipated retirements are no longer budgeted for and will be managed as retirements occur. This will affect our staffing levels throughout the year.
- We removed capital from operating budgets and submitted a separate council bill to fund limited projects from Free Cash. This totals over \$1.8M in capital spending.
- Additionally, we have allocated a \$1.1M transfer from Free Cash to offset our operational budget. To that end, I would like to impress upon the Council that I feel it is incredibly important that we stop relying on one-time funds to balance this budget.



- We have made an effort to separate Enterprise Funds from the General Fund throughout the book for improved understanding and visual purposes. After a rate study was completed in FY25 the Enterprise Funds are on more stable footing. Sewer now includes a Stormwater Sub-Fund. We have appropriated funding for stormwater related costs in this budget allowing for growth in the General Fund for other public works priorities. We charged the Enterprise Funds for indirect costs associated with managing those funds and otherwise incurred by the General Fund.
- This budget book was designed to meet ADA requirements for digital media. A DOJ ruling in 2024 defined digital compliance and established a deadline for all municipalities in the United States, with the City of Amesbury's marked as April 26, 2027. This will apply to all digital media and content on websites, social media, and third-party apps for all departments, including Amesbury Public Schools. Our Communications Director is setting the bar with his work and will spend much of the coming year on training and implementation across the city.

I want to call out the hard work done by department heads and their respective teams to work through the budgeting process. Every year I ask them to do the best they can with a limited amount of resources and I am proud of the work that they have done and continue to do within the constraints of our economic pressures.

I would like to specifically recognize and thank our Interim Chief Financial Officer, Sheryl Wright, Chief Financial Officer, Marisa Batisa, and her Administrative & Finance team, Chief of Staff Ann Marie Casey, and Communications Director William Donohue. Creating a budget that is balanced and responsible in the economic environment we are currently experiencing is no easy task and it could not be done without their support and careful and persistent work.

I look forward to discussing the budget with you and receiving your feedback in the upcoming budget hearings. Thank you for your consideration and your dedication to the City of Amesbury.

Sincerely,

Kassandra Gove
Mayor

FY26 Mayor's Budget Recommendations

	Revised FY 2025 Budget as of 3/31/25	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
CITY COUNCIL PERSONAL SERVICES	49,167	49,352	185	0.38%
CITY COUNCIL OTHER EXPENSES	96,435	105,535	9,100	9.44%
(111) TOTAL CITY COUNCIL	145,602	154,887	9,285	6.38%
MAYOR PERSONAL SERVICES	318,619	330,075	11,456	3.60%
MAYOR OTHER EXPENSES	14,090	13,270	(820)	-5.82%
(121) TOTAL MAYOR	332,709	343,345	10,636	3.20%
ADMIN & FINANCE PERSONAL SERVICES	384,301	312,908	(71,393)	-18.58%
ADMIN & FINANCE OTHER EXPENSES	30,793	15,339	(15,454)	-50.19%
(134) TOTAL ADMIN & FINANCE	415,094	328,247	(86,847)	-20.92%
HUMAN RESOURCES PERSONAL SERVICES	-	91,330	91,330	-
HUMAN RESOURCES OTHER EXPENSES	-	3,794	3,794	-
(136) TOTAL HUMAN RESOURCES	-	95,124	95,124	-
ASSESSORS PERSONAL SERVICES	205,078	205,078	-	0.00%
ASSESSORS OTHER EXPENSES	31,925	32,535	610	1.91%
(141) TOTAL ASSESSORS	237,003	237,613	610	0.26%
TREASURER PERSONAL SERVICES	220,242	233,367	13,125	5.96%
TREASURER OTHER EXPENSES	35,100	35,200	100	0.28%
(145) TOTAL TREASURER	255,342	268,567	13,225	5.18%
LEGAL OTHER EXPENSES	155,000	125,000	(30,000)	-19.35%
(151) TOTAL LEGAL	155,000	125,000	(30,000)	-19.35%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	381,594	391,476	9,882	2.59%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	477,158	469,400	(7,758)	-1.63%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	858,752	860,876	2,124	0.25%
CENTRAL SUPPLIES OTHER EXPENSES	70,116	76,646	6,530	9.31%
(159) TOTAL CENTRAL SUPPLIES	70,116	76,646	6,530	9.31%
CLERK PERSONAL SERVICES	205,462	215,747	10,285	5.01%
CLERK OTHER EXPENSES	5,290	8,185	2,895	54.73%
(161) TOTAL CLERK	210,752	223,932	13,180	6.25%
ELECTIONS PERSONAL SERVICES	35,685	25,653	(10,032)	-28.11%
ELECTIONS OTHER EXPENSES	46,282	47,332	1,050	2.27%
ELECTIONS EQUIPMENT	3,500	-	(3,500)	-100.00%
(162) TOTAL ELECTIONS	85,467	72,985	(12,482)	-14.60%

	Revised FY 2025 Budget as of 3/31/25	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
CONSERVATION PERSONAL SERVICES	71,950	71,675	(275)	-0.38%
CONSERVATION OTHER EXPENSES	15,513	14,018	(1,495)	-9.64%
(171) TOTAL CONSERVATION	87,463	85,693	(1,770)	-2.02%
PLANNING BOARD PERSONAL SERVICES	2,900	2,900	-	0.00%
PLANNING OTHER EXPENSES	9,625	3,525	(6,100)	-63.38%
(172) TOTAL PLANNING BOARD	12,525	6,425	(6,100)	-48.70%
ZONING OTHER EXPENSES	525	525	-	0.00%
(173) TOTAL ZONING	525	525	-	-
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	395,504	457,654	62,150	15.71%
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	28,565	33,565	5,000	17.50%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	424,069	491,219	67,150	15.83%
OTHER ASSESSMENTS	8,058	7,961	(97)	-1.20%
(185) TOTAL OTHER ASSESSMENTS	8,058	7,961	(97)	-1.20%
MUNICIPAL BUILDINGS OTHER EXPENSES	190,491	327,251	136,760	71.79%
(192) TOTAL MUNICIPAL BUILDINGS	190,491	327,251	136,760	71.79%
POLICE PERSONAL SERVICES	4,441,940	4,680,643	238,703	5.37%
POLICE OTHER EXPENSES	400,218	391,848	(8,370)	-2.09%
POLICE EQUIPMENT	180,432	-	(180,432)	-100.00%
(210) TOTAL POLICE	5,022,590	5,072,491	49,901	0.99%
FIRE PERSONAL SERVICES	4,306,046	4,645,245	339,199	7.88%
FIRE OTHER EXPENSES	413,953	603,763	189,810	45.85%
FIRE EQUIPMENT	113,521	-	(113,521)	-100.00%
(220) TOTAL FIRE	4,833,520	5,249,008	415,488	8.60%
BUILDING INSPECTIONS PERSONAL SERVICES	335,989	336,908	919	0.27%
BUILDING INSPECTIONS OTHER EXPENSES	25,572	26,192	620	2.42%
(241) TOTAL BUILDING INSPECTIONS	361,561	363,100	1,539	0.43%
WEIGHTS & MEASURES	14,060	14,060	-	0.00%
(244) TOTAL WEIGHTS & MEASURES	14,060	14,060	-	0.00%
HARBORMASTER PERSONAL SERVICES	17,500	17,500	-	0.00%
HARBORMASTER OTHER EXPENSES	10,000	10,000	-	0.00%
(295) TOTAL HARBORMASTER	27,500	27,500	-	0.00%
AMESBURY PUBLIC SCHOOLS				
(300) TOTAL AMESBURY PUBLIC SCHOOLS	37,945,439	39,842,711	1,897,272	5.00%
SCHOOL ASSESSMENTS				
(390) TOTAL SCHOOL ASSESSMENTS	2,462,956	2,470,026	7,070	0.29%

	Revised FY 2025 Budget as of 3/31/25	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
DPW PERSONAL SERVICES	1,005,189	1,143,416	138,227	13.75%
DPW OTHER EXPENSES	948,544	784,022	(164,522)	-17.34%
DPW EQUIPMENT	41,977	-	(41,977)	-100.00%
(422) TOTAL DPW	1,995,710	1,927,438	(68,272)	-3.42%
SNOW & ICE PERSONAL SERVICES	50,000	50,000	-	0.00%
SNOW & ICE OTHER EXPENSES	200,000	200,000	-	0.00%
(423) TOTAL SNOW & ICE	250,000	250,000	-	0.00%
STREET LIGHTING	150,000	150,000	-	0.00%
(424) TOTAL STREET LIGHTING	150,000	150,000	-	0.00%
REFUSE & DISPOSAL	2,070,138	2,132,243	62,105	3.00%
(430) TOTAL REFUSE & DISPOSAL	2,070,138	2,132,243	62,105	3.00%
HEALTH INSPECTION PERSONAL SERVICES	41,373	56,376	15,003	36.26%
HEALTH INSPECTION OTHER EXPENSES	31,130	16,130	(15,000)	-48.19%
(510) TOTAL HEALTH INSPECTION	72,503	72,506	3	-
COUNCIL ON AGING PERSONAL SERVICES	174,683	171,892	(2,791)	-1.60%
COUNCIL ON AGING OTHER EXPENSES	1,083	1,000	(83)	-7.66%
(541) TOTAL COUNCIL ON AGING	175,766	172,892	(2,874)	-1.64%
YOUTH SERVICES PERSONAL SERVICES	389,050	402,762	13,712	3.52%
YOUTH SERVICES OTHER EXPENSES	43,670	45,455	1,785	4.09%
(542) TOTAL YOUTH SERVICES	432,720	448,217	15,497	3.58%
VETERANS PERSONAL SERVICES	7,200	7,200	-	0.00%
VETERANS OTHER EXPENSES	333,002	344,682	11,680	3.51%
(543) TOTAL VETERANS	340,202	351,882	11,680	3.43%
LIBRARY PERSONAL SERVICES	673,176	701,985	28,809	4.28%
LIBRARY OTHER EXPENSES	231,680	235,685	4,005	1.73%
(610) TOTAL LIBRARY	904,856	937,670	32,814	3.63%
DEBT EXPENSES	4,810,509	4,755,555	(54,954)	-1.14%
(700) TOTAL DEBT	4,810,509	4,755,555	(54,954)	-1.14%
STATE ASSESSMENTS	5,654,527	6,190,983	536,456	9.49%
(820) TOTAL STATE ASSESSMENTS	5,654,527	6,190,983	536,456	9.49%
EMPLOYEE BENEFITS	7,810,834	8,134,244	323,410	4.14%
(910) TOTAL EMPLOYEE BENEFITS	7,810,834	8,134,244	323,410	4.14%

	Revised FY 2025 Budget as of 3/31/25	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
LIABILITY INSURANCE	363,659	396,959	33,300	9.16%
(945) TOTAL LIABILITY INSURANCE	363,659	396,959	33,300	9.16%
RESERVES	145,637	835,589	689,952	473.75%
(946) TOTAL RESERVES	145,637	835,589	689,952	473.75%
TRANSFERS	367,575	340,589	(26,986)	-7.34%
(990) TOTAL TRANSFERS	367,575	340,589	(26,986)	-7.34%
TOTAL GENERAL FUND	79,701,230	83,841,959	4,140,729	5.20%

FY26 Tax Bill Impact

Below is a breakdown of how the proposed FY26 budget will impact the average single family tax bill. The majority of the increase is from the school budget, state cherry sheet assessments, and our reserve for union negotiations with all five city unions.

Grand Total FY 2025 General Fund Budget (Including Transfers)	\$79,701,230
Grand Total Mayor's FY 2026 General Fund Budget (Including Transfers)	\$83,841,959
Year over Year Budget \$ Increase	\$4,140,729
Year over Year % Increase	5.2%
Summary of Budget Increases (Decreases)	
Increase in Amesbury Public Schools	\$1,897,272
Increase in Reserves	\$689,952
Increase in State Cherry Sheet Assessments based on HWM Budget	\$536,456
Increase in Fire Personal Services	\$339,199
Increase in Employee Benefits	\$323,410
Increase in Police Personal Services	\$238,703
Increase in Fire Operating Expenses	\$189,810
Increase in DPW Personal Services	\$138,227
Increase in Municipal Buildings Operating Expenses	\$136,760
Increase in Human Resources Personal Services	\$91,330
Increase in Community & Economic Development Personal Services	\$62,150
Increase in Refuse & Disposal Operating Expenses	\$62,105
Increase in Liability Insurance Expenses	\$33,300
Increase in Library Personal Services	\$28,809
Increase in Health Inspection Personal Services	\$15,003
Increase in Youth Services Personal Services	\$13,712
Increase in Treasurer/Collector Personal Services	\$13,125
Increase in Veterans Other Expenses	\$11,680
Increase in Mayor Personal Services	\$11,456
Increase in City Clerk Personal Services	\$10,285
Increase in Municipal Information Systems Personal Services	\$9,882
Increase in City Council Other Expenses	\$9,100
Increase in Regional School Assessments	\$7,070
Increase in Central Supplies Operating Expenses	\$6,530
Increase in Community & Economic Development Operating Expenses	\$5,000
Increase in Library Operating Expenses	\$4,005
Increase in Human Resources Operating Expenses	\$3,794
Increase in City Clerk Operating Expenses	\$2,895
Increase in Youth Services Operating Expenses	\$1,785
Increase in Elections Operating Expenses	\$1,050
Increase in Building Inspections Personal Services	\$919
Increase in Building Inspections Operating Expenses	\$620
Increase in Assessor Operating Expenses	\$610

Estimated Tax Bill Impact	
*Based on Estimated Single Family Home Valued at \$676,423	
Budget Change	Tax Bill Impact
\$1,897,272	\$305.89
\$689,952	\$111.24
\$536,456	\$86.49
\$339,199	\$54.69
\$323,410	\$52.14
\$238,703	\$38.49
\$189,810	\$30.60
\$138,227	\$22.29
\$136,760	\$22.05
\$91,330	\$14.72
\$62,150	\$10.02
\$62,105	\$10.01
\$33,300	\$5.37
\$28,809	\$4.64
\$15,003	\$2.42
\$13,712	\$2.21
\$13,125	\$2.12
\$11,680	\$1.88
\$11,456	\$1.85
\$10,285	\$1.66
\$9,882	\$1.59
\$9,100	\$1.47
\$7,070	\$1.14
\$6,530	\$1.05
\$5,000	\$0.81
\$4,005	\$0.65
\$3,794	\$0.61
\$2,895	\$0.47
\$1,785	\$0.29
\$1,050	\$0.17
\$919	\$0.15
\$620	\$0.10
\$610	\$0.10

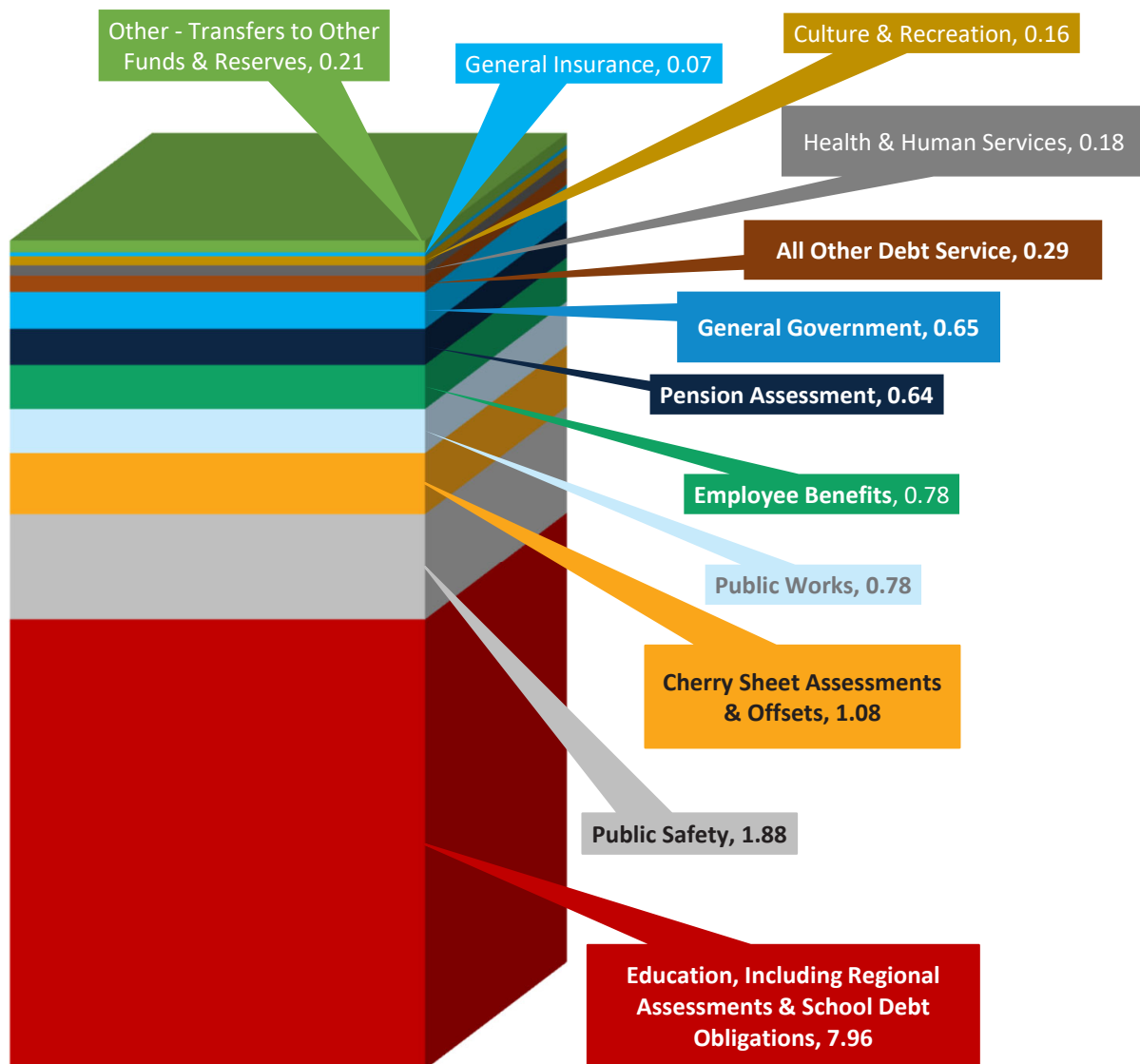
FY26 Tax Bill Impact

Summary of Budget Increases (Decreases)	
Increase in City Council Personal Services	\$185
Increase in Treasurer/Collector Operating Expenses	\$100
Decrease in Council on Aging Operating Expenses	\$(83)
Decrease in Other Assessments Expenses	\$(97)
Decrease in Conservation Personal Services	\$(275)
Decrease in Mayor Operating Expenses	\$(820)
Decrease in Conservation Operating Expenses	\$(1,495)
Decrease in Council on Aging Personal Services	\$(2,791)
Decrease in Elections Equipment (Capital)	\$(3,500)
Decrease in Planning Operating Expenses	\$(6,100)
Decrease in Municipal Information Systems Operating Expenses	\$(7,758)
Decrease in Police Operating Expenses	\$(8,370)
Decrease in Elections Personal Services	\$(10,032)
Decrease in Health Inspection Other Expenses	\$(15,000)
Decrease in Administration & Finance Operating Expenses	\$(15,454)
Decrease in Transfers to Other Funds	\$(26,986)
Decrease in Legal Other Expenses	\$(30,000)
Decrease in DPW Equipment (Capital)	\$(41,977)
Increase in Debt Service Payments	\$(54,954)
Decrease in Administration & Finance Personal Services	\$(71,393)
Decrease in Fire Equipment (Capital)	\$(113,521)
Decrease in DPW Operating Expenses	\$(164,522)
Decrease in Police Equipment (Capital)	\$(180,432)
Year over Year Appropriation Changes	\$4,140,729
Net Change in Local Receipts, State Aid, Allowance for Abatements and Other Available Revenue	\$1,997,434
Anticipated Change in Total Valuation & Average Home Value 8%	
Estimated FY 26 Average Single Family Home Tax Increase	

Budget Change	Tax Bill Impact
\$185	\$0.03
\$100	\$0.02
\$(83)	\$(0.01)
\$(97)	\$(0.02)
\$(275)	\$(0.04)
\$(820)	\$(0.13)
\$(1,495)	\$(0.24)
\$(2,791)	\$(0.45)
\$(3,500)	\$(0.56)
\$(6,100)	\$(0.98)
\$(7,758)	\$(1.25)
\$(8,370)	\$(1.35)
\$(10,032)	\$(1.62)
\$(15,000)	\$(2.42)
\$(15,454)	\$(2.49)
\$(26,986)	\$(4.35)
\$(30,000)	\$(4.84)
\$(41,977)	\$(6.77)
\$(54,954)	\$(8.86)
\$(71,393)	\$(11.51)
\$(113,521)	\$(18.30)
\$(164,522)	\$(26.53)
\$(180,432)	\$(29.09)
\$4,140,729	\$667.60
\$1,997,434	\$(322.05)
	\$345.55

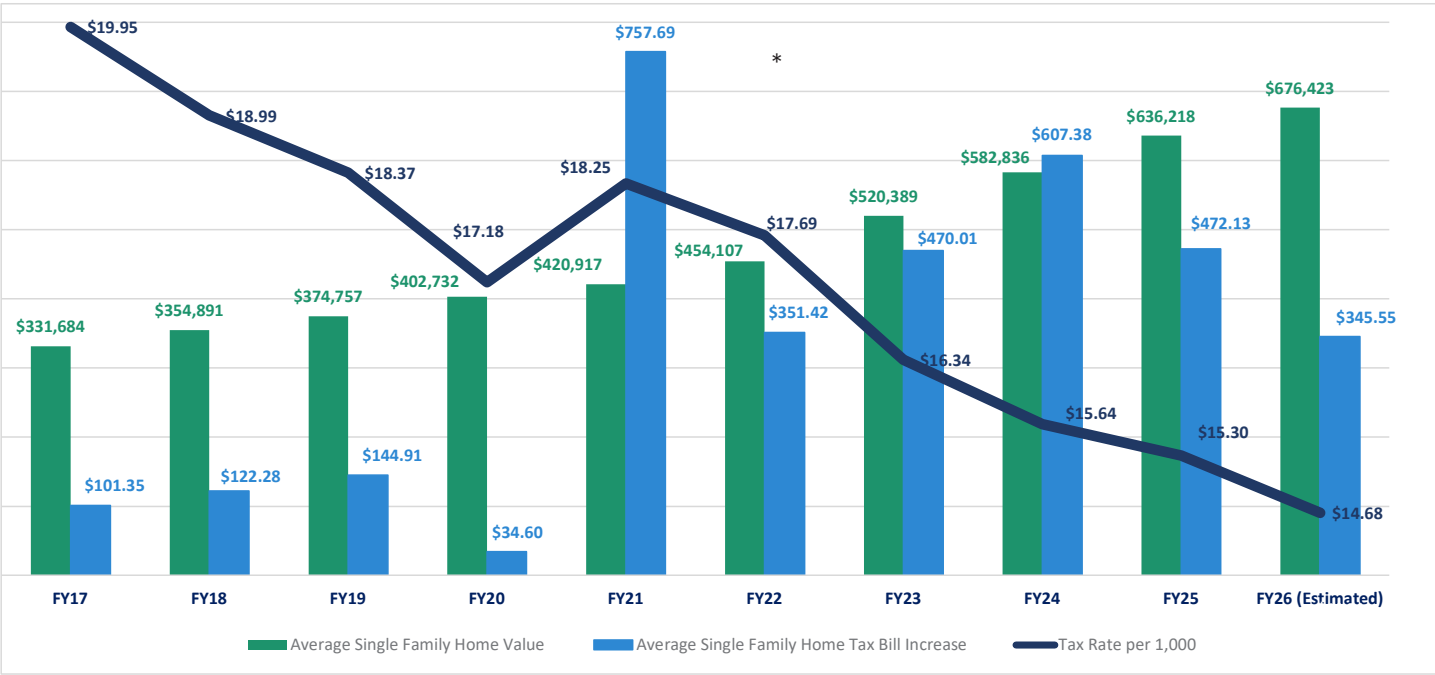
FY26 Tax Bill Breakdown

With an estimated FY26 tax rate of \$14.68, here's how that amount would break down by function within the budget.



Based on an estimated FY26 tax rate of \$14.68

Historic Tax Rate + Bills



* Shay Memorial School debt exclusion went into effect in FY21

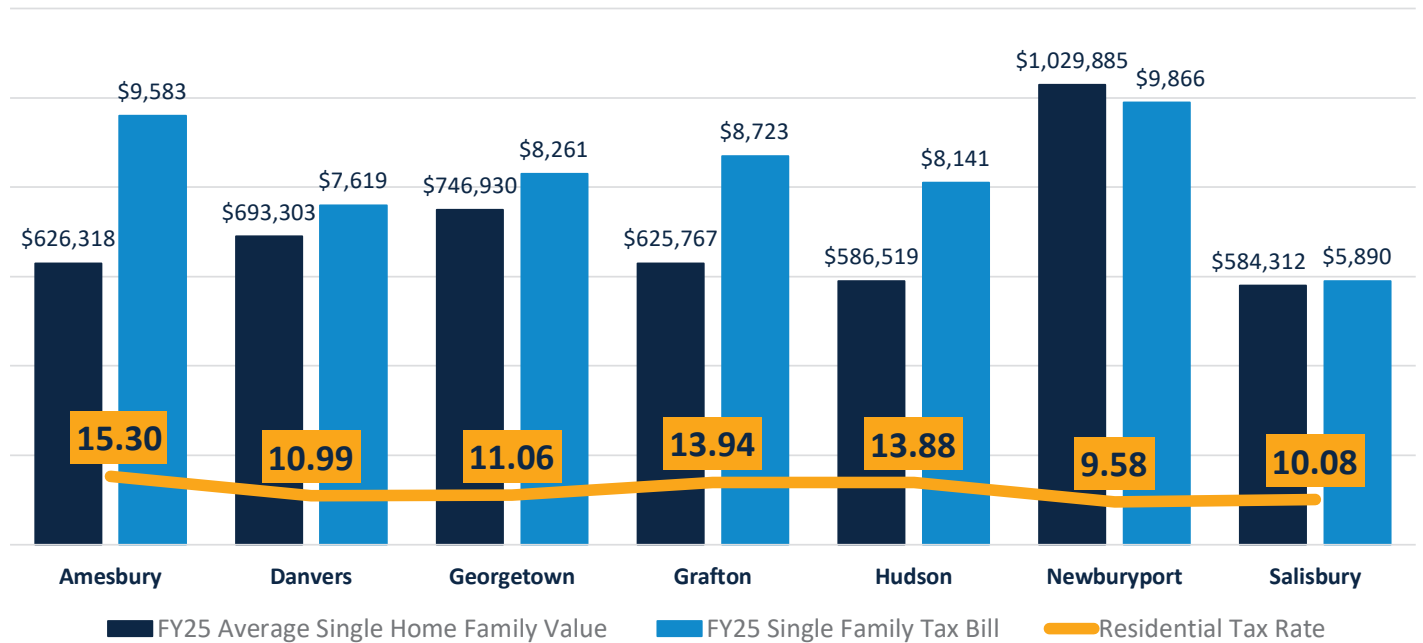


Fiscal Year 2026 estimates are based on a 8% increase in total valuations and a 6.5% increase in average home value. Final valuations will be determined in the Tax Recapitulation in December.

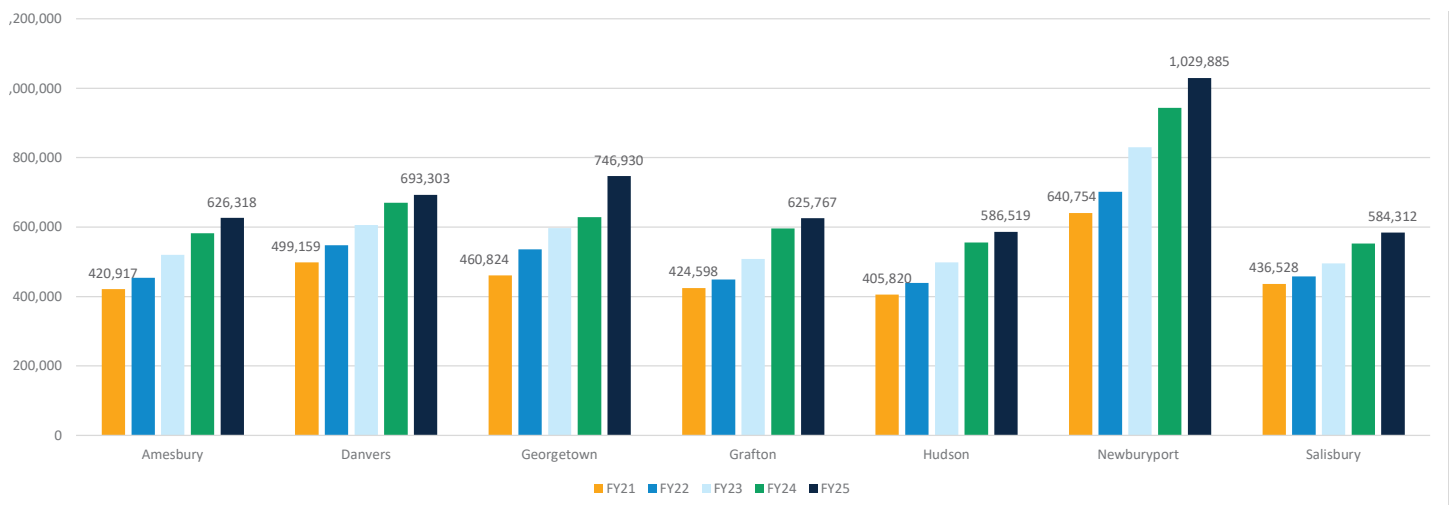
In Fiscal Year 2025, valuations increased by 7.26% and average home value by 7.52%.

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.



Home Value Comparison FY21 to FY25



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 and slow recovery from the pandemic

Expenditures:

Personal Services

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

Operating Expenses

- Departmental expenses are assumed to increase 5% annually

Debt Service

- Represents actual debt service payments on existing debt

State Assessments

- Assumed 7% annual increase

Employee Benefits

- Assumed a 7% 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 2027. 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 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	58,830,373	61,101,132	63,328,660	65,511,877	67,649,674
2 1/2% Increase	1,470,759	1,527,528	1,583,217	1,637,797	1,691,242
New Growth	800,000	700,000	600,000	500,000	500,000
TOTAL LEVY LIMIT	61,101,132	63,328,660	65,511,877	67,649,674	69,840,916
Debt Exclusion	2,341,456	2,324,206	2,309,206	2,296,206	2,284,956
TOTAL AVAILABLE LEVY	63,442,588	65,652,866	67,821,083	69,945,880	72,125,872
LEVY AMOUNT USED	65,221,487	68,974,647	73,714,346	77,027,337	81,454,750
EXCESS LEVY CAPACITY	-1,778,899	-3,321,780	-5,893,263	-7,081,457	-9,328,878
EXCESS LEVY AS % OF OPERATING BUDGET	-2.05%	-3.65%	-6.12%	-7.08%	-8.89%
TOTAL LOCAL RECEIPTS	5,595,262	5,707,167	5,821,311	5,937,737	6,056,492
<i>% Increase (Decrease) over prior Fiscal Year</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>
Total Cherry Sheet Receipts	14,454,603	14,743,695	15,038,569	15,339,340	15,646,127
<i>% Increase (Decrease) over prior Fiscal Year</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>	<i>2.0%</i>
RESERVE FOR ABATEMENT	-200,000	-200,000	-200,000	-200,000	-200,000
TOTAL OTHER AVAILABLE SOURCES	1,811,528	1,847,759	1,884,714	1,922,408	1,960,856
	-34.3%	2.0%	2.0%	2.0%	2.0%
GROSS REVENUE & OTHER AVAILABLE SOURCES	86,882,880	91,073,267	96,258,939	100,026,822	104,918,224
<i>% Increase (Decrease) over prior Fiscal Year</i>	<i>3.6%</i>	<i>4.8%</i>	<i>5.7%</i>	<i>3.9%</i>	<i>4.9%</i>
CITY COUNCIL PERSONAL SERVICES	50,833	52,358	53,928	55,546	57,212
CITY COUNCIL OTHER EXPENSES	110,812	116,352	122,170	128,278	134,692
(111) TOTAL CITY COUNCIL	161,644	168,710	176,098	183,825	191,905
	4.4%	4.4%	4.4%	4.4%	4.4%
MAYOR PERSONAL SERVICES	339,977	350,177	360,682	371,502	382,647
MAYOR OTHER EXPENSES	13,934	14,630	15,362	16,130	16,936
(121) TOTAL MAYOR	353,911	364,807	376,044	387,632	399,584
	3.1%	3.1%	3.1%	3.1%	3.1%

5-Year Projection

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
ADMIN & FINANCE PERSONAL SERVICES	322,295	331,964	341,923	352,181	362,746
ADMIN & FINANCE OTHER EXPENSES	16,106	16,911	17,757	18,645	19,577
(134) TOTAL ADMIN & FINANCE	338,401	348,875	359,680	370,825	382,323
	3.1%	3.1%	3.1%	3.1%	3.1%
HUMAN RESOURCES PERSONAL SERVICES	94,070	96,892	99,799	102,793	105,877
HUMAN RESOURCES OTHER EXPENSES	3,984	4,183	4,392	4,612	4,842
(136) TOTAL HUMAN RESOURCES	98,054	101,075	104,191	107,404	110,719
	3.1%	3.1%	3.1%	3.1%	3.1%
ASSESSORS PERSONAL SERVICES	211,230	217,567	224,094	230,817	237,742
ASSESSORS OTHER EXPENSES	34,162	35,870	37,663	39,546	41,524
(141) TOTAL ASSESSORS	245,392	253,437	261,758	270,364	279,265
	3.3%	3.3%	3.3%	3.3%	3.3%
TREASURER PERSONAL SERVICES	240,368	247,579	255,006	262,657	270,536
TREASURER OTHER EXPENSES	36,960	38,808	40,748	42,786	44,925
(145) TOTAL TREASURER	277,328	286,387	295,755	305,442	315,461
	3.3%	3.3%	3.3%	3.3%	3.3%
LEGAL OTHER EXPENSES	131,250	137,813	144,703	151,938	159,535
(151) TOTAL LEGAL	131,250	137,813	144,703	151,938	159,535
	5.0%	5.0%	5.0%	5.0%	5.0%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	403,220	415,317	427,776	440,610	453,828
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	492,870	517,514	543,389	570,559	599,087
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	896,090	932,830	971,166	1,011,168	1,052,915
	4.1%	4.1%	4.1%	4.1%	4.1%
CENTRAL SUPPLIES OTHER EXPENSES	80,478	84,502	88,727	93,164	97,822
(159) TOTAL CENTRAL SUPPLIES	80,478	84,502	88,727	93,164	97,822
	5.0%	5.0%	5.0%	5.0%	5.0%
CLERK PERSONAL SERVICES	222,219	228,886	235,753	242,825	250,110
CLERK OTHER EXPENSES	8,594	9,024	9,475	9,949	10,446
(161) TOTAL CLERK	230,814	237,910	245,228	252,774	260,556
	3.1%	3.1%	3.1%	3.1%	3.1%
ELECTIONS PERSONAL SERVICES	26,423	27,215	28,032	28,873	29,739
ELECTIONS OTHER EXPENSES	49,699	52,184	54,793	57,532	60,409
(162) TOTAL ELECTIONS	76,121	79,399	82,824	86,405	90,148
	4.3%	4.3%	4.3%	4.3%	4.3%

5-Year Projection

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
CONSERVATION PERSONAL SERVICES	73,825	76,040	78,321	80,671	83,091
CONSERVATION OTHER EXPENSES	14,719	15,455	16,228	17,039	17,891
(171) TOTAL CONSERVATION	88,544	91,495	94,549	97,710	100,982
	3.3%	3.3%	3.3%	3.3%	3.3%
PLANNING BOARD PERSONAL SERVICES	2,987	3,077	3,169	3,264	3,362
PLANNING OTHER EXPENSES	3,701	3,886	4,081	4,285	4,499
(172) TOTAL PLANNING BOARD	6,688	6,963	7,250	7,549	7,861
	4.1%	4.1%	4.1%	4.1%	4.1%
ZONING OTHER EXPENSES	551	579	608	638	670
(173) TOTAL ZONING	551	579	608	638	670
	5.0%	5.0%	5.0%	5.0%	5.0%
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	471,384	485,525	500,091	515,094	530,546
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	35,243	37,005	38,856	40,798	42,838
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	506,627	522,531	538,947	555,892	573,385
	3.1%	3.1%	3.1%	3.1%	3.1%
OTHER ASSESSMENTS	8,359	8,777	9,216	9,677	10,160
(185) TOTAL OTHER ASSESSMENTS	8,359	8,777	9,216	9,677	10,160
	5.0%	5.0%	5.0%	5.0%	5.0%
MUNICIPAL BUILDINGS OTHER EXPENSES	343,614	360,794	378,834	397,776	417,664
(192) TOTAL MUNICIPAL BUILDINGS	343,614	360,794	378,834	397,776	417,664
	5.0%	5.0%	5.0%	5.0%	5.0%
POLICE PERSONAL SERVICES	4,821,062	4,965,694	5,114,665	5,268,105	5,426,148
POLICE OTHER EXPENSES	411,440	432,012	453,613	476,294	500,108
(210) TOTAL POLICE	5,232,503	5,397,707	5,568,278	5,744,399	5,926,256
	3.2%	3.2%	3.2%	3.2%	3.2%
FIRE PERSONAL SERVICES	4,784,602	4,928,140	5,075,985	5,228,264	5,385,112
FIRE OTHER EXPENSES	633,951	665,649	698,931	733,878	770,572
(220) TOTAL FIRE	5,418,554	5,593,789	5,774,916	5,962,142	6,155,684
	3.2%	3.2%	3.2%	3.2%	3.2%
BUILDING INSPECTIONS PERSONAL SERVICES	347,015	357,426	368,148	379,193	390,569
BUILDING INSPECTIONS OTHER EXPENSES	27,502	28,877	30,321	31,837	33,428
(241) TOTAL BUILDING INSPECTIONS	374,517	386,302	398,469	411,029	423,997
	3.1%	3.1%	3.1%	3.2%	3.2%

5-Year Projection

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
WEIGHTS & MEASURES	14,763	15,501	16,276	17,090	17,945
(244) TOTAL WEIGHTS & MEASURES	14,763	15,501	16,276	17,090	17,945
	5.0%	5.0%	5.0%	5.0%	5.0%
HARBORMASTER PERSONAL SERVICES	18,025	18,566	19,123	19,696	20,287
HARBORMASTER OTHER EXPENSES	10,500	11,025	11,576	12,155	12,763
(295) TOTAL HARBORMASTER	28,525	29,591	30,699	31,851	33,050
	3.7%	3.7%	3.7%	3.8%	3.8%
AMESBURY PUBLIC SCHOOLS					
(300) TOTAL AMESBURY PUBLIC SCHOOLS	41,834,847	43,926,589	46,122,918	48,429,064	50,850,517
	5.0%	5.0%	5.0%	5.0%	5.0%
SCHOOL ASSESSMENTS					
(390) TOTAL SCHOOL ASSESSMENTS	2,717,029	2,988,731	3,287,605	3,616,365	3,978,002
	10.0%	10.0%	10.0%	10.0%	10.0%
DPW PERSONAL SERVICES	1,177,718	1,213,050	1,249,442	1,286,925	1,325,533
DPW OTHER EXPENSES	823,223	864,384	907,603	952,984	1,000,633
(422) TOTAL DPW	2,000,942	2,077,434	2,157,045	2,239,908	2,326,165
	3.8%	3.8%	3.8%	3.8%	3.9%
SNOW & ICE PERSONAL SERVICES	51,500	53,045	54,636	56,275	57,964
SNOW & ICE OTHER EXPENSES	210,000	220,500	231,525	243,101	255,256
(423) TOTAL SNOW & ICE	261,500	273,545	286,161	299,377	313,220
	4.6%	4.6%	4.6%	4.6%	4.6%
STREET LIGHTING	157,500	165,375	173,644	182,326	191,442
(424) TOTAL STREET LIGHTING	157,500	165,375	173,644	182,326	191,442
	5.0%	5.0%	5.0%	5.0%	5.0%
REFUSE & DISPOSAL	2,217,533	2,306,234	2,398,483	2,494,423	2,594,200
(430) TOTAL REFUSE & DISPOSAL	2,217,533	2,306,234	2,398,483	2,494,423	2,594,200
	4.0%	4.0%	4.0%	4.0%	4.0%
HEALTH INSPECTION PERSONAL SERVICES	58,067	59,809	61,604	63,452	65,355
HEALTH INSPECTION OTHER EXPENSES	16,937	17,783	18,672	19,606	20,586
(510) TOTAL HEALTH INSPECTION	75,004	77,593	80,276	83,058	85,942
	3.4%	3.5%	3.5%	3.5%	3.5%
COUNCIL ON AGING PERSONAL SERVICES	177,049	182,360	187,831	193,466	199,270
COUNCIL ON AGING OTHER EXPENSES	1,050	1,103	1,158	1,216	1,276
(541) TOTAL COUNCIL ON AGING	178,099	183,463	188,989	194,681	200,546
	3.0%	3.0%	3.0%	3.0%	3.0%

5-Year Projection

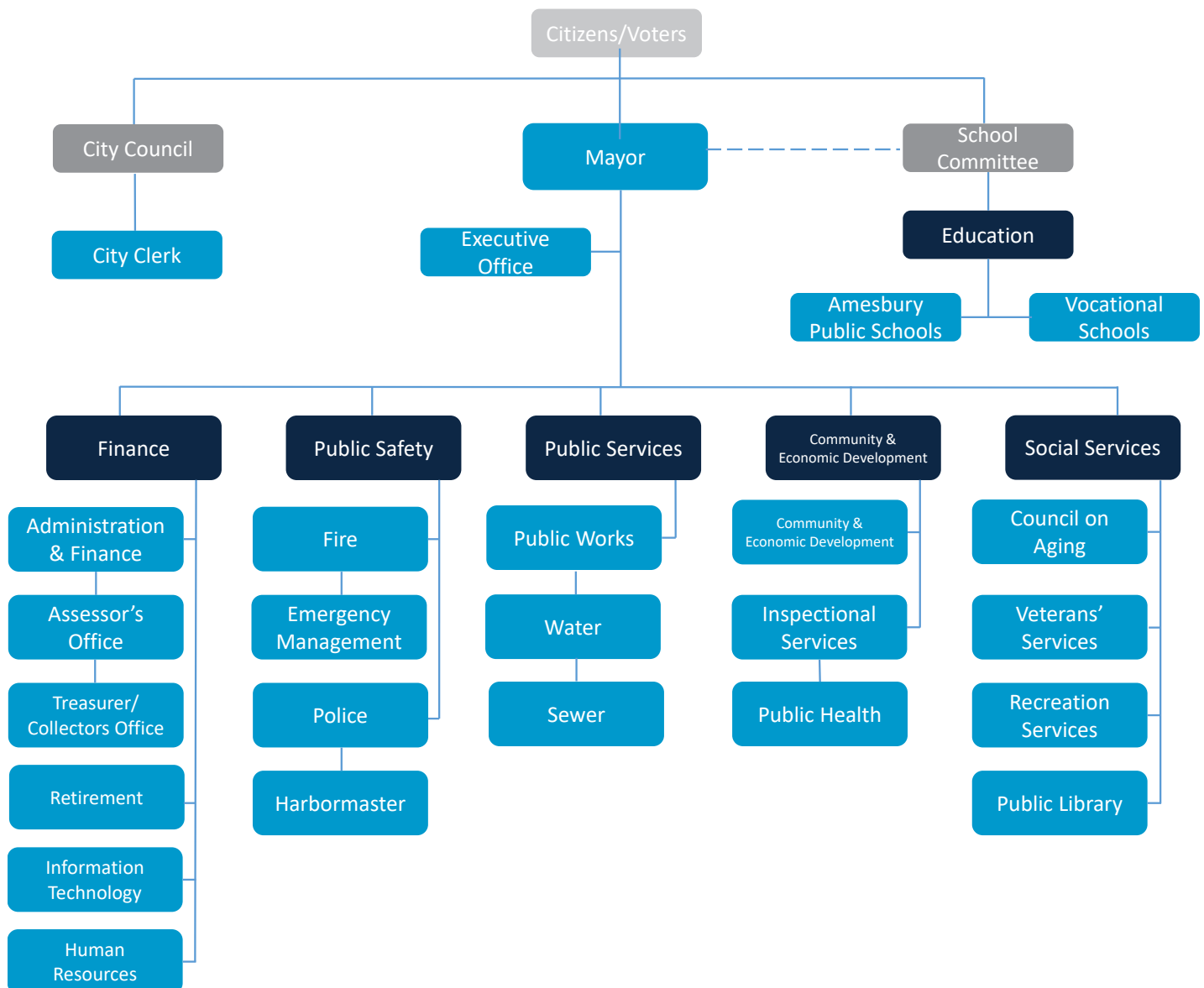
	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
YOUTH SERVICES PERSONAL SERVICES	414,845	427,290	440,109	453,312	466,912
YOUTH SERVICES OTHER EXPENSES	47,728	50,114	52,620	55,251	58,013
(542) TOTAL YOUTH SERVICES	462,573	477,404	492,729	508,563	524,925
	3.2%	3.2%	3.2%	3.2%	3.2%
VETERANS PERSONAL SERVICES	7,416	7,638	7,868	8,104	8,347
VETERANS OTHER EXPENSES	361,916	380,012	399,013	418,963	439,911
(543) TOTAL VETERANS	369,332	387,650	406,880	427,067	448,258
	5.0%	5.0%	5.0%	5.0%	5.0%
LIBRARY PERSONAL SERVICES	723,045	744,736	767,078	790,090	813,793
LIBRARY OTHER EXPENSES	247,469	259,843	272,835	286,477	300,800
(610) TOTAL LIBRARY	970,514	1,004,579	1,039,913	1,076,567	1,114,593
	3.5%	3.5%	3.5%	3.5%	3.5%
DEBT EXPENSES	4,306,005	4,287,242	4,227,599	4,099,636	4,029,341
(700) TOTAL DEBT	4,306,005	4,287,242	4,227,599	4,099,636	4,029,341
	-9.5%	-0.4%	-1.4%	-3.0%	-1.7%
STATE ASSESSMENTS					
(820) TOTAL STATE ASSESSMENTS	6,624,352	7,088,056	7,584,220	8,115,116	8,683,174
	7.0%	7.0%	7.0%	7.0%	7.0%
EMPLOYEE BENEFITS					
(910) TOTAL EMPLOYEE BENEFITS	8,703,641	9,312,896	9,964,799	10,662,335	11,408,698
	7.0%	7.0%	7.0%	7.0%	7.0%
LIABILITY INSURANCE					
(945) TOTAL LIABILITY INSURANCE	416,807	437,647	459,530	482,506	506,631
	5.0%	5.0%	5.0%	5.0%	5.0%
RESERVES					
(946) TOTAL RESERVES	200,000	200,000	1,000,000	200,000	200,000
	-76.1%	0.0%	400.0%	-80.0%	0.0%
TRANSFERS	474,477	469,055	463,935	459,136	454,682
(990) TOTAL TRANSFERS	474,477	469,055	463,935	459,136	454,682
	39.3%	-1.1%	-1.1%	-1.0%	-1.0%
TOTAL GENERAL FUND	86,882,880	91,073,267	96,258,939	100,026,822	104,918,224
	3.6%	4.8%	5.7%	3.9%	4.9%

FY

20

GENERAL FUND

General Fund



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.

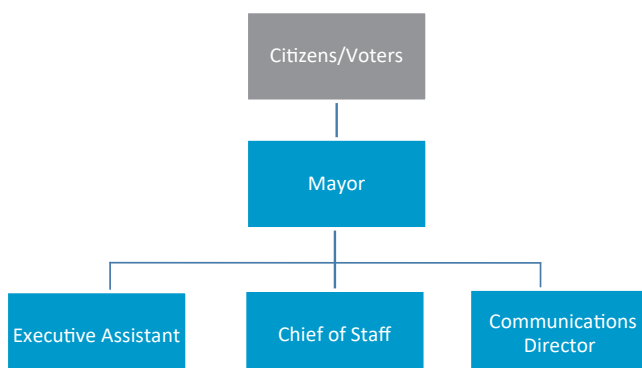
In addition, the Mayor appoints all municipal department heads and appointed city boards and commissions with City Council approval.

FY26 Budget Recommendation

(121) MAYOR					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(121) MAYOR							
100	0121	5110	00	REGULAR SALARIES & WAGES	279,774	303,091	306,038	318,619	330,075	11,456	3.60%
100	0121	5110	00	SICK/VACATION BUY-BACK	-	815	-	-	-	-	-
100	0121	5316	00	CONSULTING	5,200	1,900	2,415	5,433	5,000	(433)	-7.97%
100	0121	5317	00	ADVERTISING	650	-	128	183	150	(33)	-18.03%
100	0121	5320	00	TRAINING	1,120	1,501	1,926	1,954	2,325	371	18.99%
100	0121	5340	00	COMMUNICATIONS	2,287	1,431	1,354	1,400	1,400	-	-
100	0121	5420	00	OFFICE SUPPLIES	621	2,229	1,341	1,400	470	(930)	-66.43%
100	0121	5710	00	TRAVEL	200	624	138	520	725	205	39.42%
100	0121	5730	00	DUES & MEMBERSHIPS	3,634	3,499	3,508	3,200	3,200	-	-
				(121) TOTAL MAYOR	293,485	315,089	316,848	332,709	343,345	10,636	3.20%
				% Increase (Decrease) over prior Fiscal Year	6.99%	7.36%	0.56%		3.20%		

Approximately 96% 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 FY26 proposed budget includes a level funded Legal Services budget. Our office oversees this budget, and we experienced an increase in FY25 requiring a mid-year transfer to fund the review of several complex matters that came before the City Council as well as the commencement of union negotiations.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$330,075	4

FY26 Budget Recommendations

(151) Legal					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(151) LEGAL							
100	0151	5306	00	CONSULTING SERVICES	96,751	104,703	137,832	155,000	125,000	(30,000)	-19.35%
				(151) TOTAL LEGAL	96,751	104,703	137,832	155,000	125,000	(30,000)	-19.35%
				% Increase (Decrease) over prior Fiscal Year	-18.32%	8.22%	31.64%		-19.35%		



FY26 Goals

- Prioritize efforts to support all department heads in making informed budget decisions through updated capital planning and an interdisciplinary revenue forecasting group.
- Manage a successful relocation of city offices into 5 Market Street.
- Make measurable progress towards digital ADA compliance, updating all website documents and social media for the April 2027 deadline.
- Integrate IAmesbury 2030 operational goals into city operations.

City Clerk

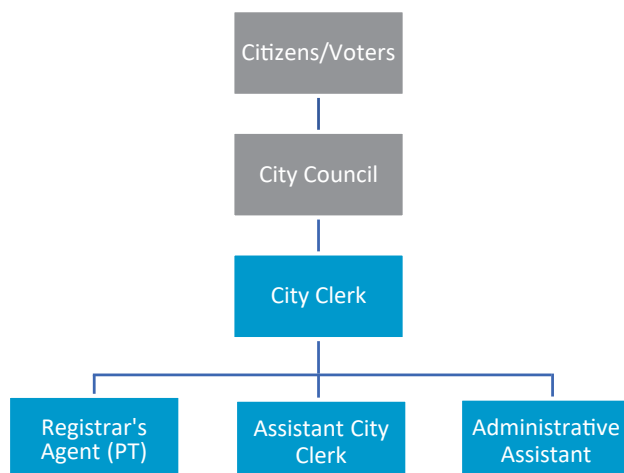
The Office of the City Clerk is often the first place new and current residents come to seek out information about various items. Our goal is to make sure that each resident feels welcomed, informed and supported. The City Clerk maintains vital records, issues business certificates, licenses dogs, conducts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

FY26 Budget Recommendation

(161) CLERK					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(161) CLERK -							
100	0161	5110	00	REGULAR SALARIES & WAGES	177,089	182,914	183,279	205,462	211,763	6,301	3.07%
100	0161	5130	00	OVERTIME	324	120	2,245	-	3,984	3,984	-
100	0161	5152	00	SICK LEAVE BUY-BACK	8,271	249	2,212	-	-	-	-
100	0161	5320	00	TRAINING	1,235	629	1,578	1,615	1,615	-	-
100	0161	5340	00	COMMUNICATIONS	633	-	-	-	-	-	-
100	0161	5388	00	PARKING TICKET PROCESSING	940	314	723	500	500	-	-
100	0161	5420	00	OFFICE SUPPLIES	1,125	2,506	1,560	2,495	2,495	-	-
100	0161	5583	00	COMPUTER SUPPLIES	-	-	-	-	2,895	2,895	-
100	0161	5730	00	DUES & MEMBERSHIPS	310	390	465	480	480	-	-
100	0161	5710	00	TRAVEL	200	-	179	200	200	-	-
				(161) TOTAL CLERK	190,127	187,121	192,240	210,752	223,932	13,180	6.25%
				% Increase (Decrease) over prior Fiscal Year	3.91%	-1.58%	2.74%		6.25%		

Salary and wage lines were increase to accommodate current staffing and changes made in FY25. Computer Supplies is a new line including the cost of a dog licensing software that will support a streamlined process for residents and staff. Otherwise, our budget lines were level funded.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$211,763	3.5

FY26 Budget Recommendations

(111) Council					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(111) COUNCIL							
100	0111	5110	00	REGULAR SALARIES & WAGES	41,088	39,454	41,280	48,567	48,752	185	0.38%
100	0111	5130	00	OVERTIME	-	219	-	600	600	-	0.00%
100	0111	5301	00	AUDIT SERVICES	70,500	76,100	64,200	82,400	91,500	9,100	11.04%
100	0111	5316	00	CONSULTING	3,420	4,195	3,715	5,195	5,195	-	-
100	0111	5317	00	ADVERTISING	10,971	5,483	2,983	6,750	6,750	-	-
100	0111	5320	00	TRAINING	65	2,132	290	1,420	1,420	-	-
100	0111	5420	00	OFFICE SUPPLIES	593	1,399	152	350	350	-	-
100	0111	5710	00	TRAVEL	-	270	170	320	320	-	0.00%
				(111) TOTAL COUNCIL	126,637	129,253	112,790	145,602	154,887	9,285	6.38%
				% Increase (Decrease) over prior Fiscal Year	15.31%	2.07%	-12.74%		6.38%		

(162) Elections					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(162) ELECTIONS							
100	0162	5110	00	REGULAR SALARIES & WAGES	7,529	22,593	29,250	31,455	23,153	(8,302)	-26.39%
100	0162	5130	00	OVERTIME	1,258	1,747	144	4,230	2,500	(1,730)	-40.90%
100	0162	5256	00	EQUIPMENT REPAIR & MAINT	1,400	1,400	1,400	1,750	5,350	3,600	205.71%
100	0162	5303	00	POLICE DETAILS	-	-	9,131	8,000	7,000	(1,000)	-12.50%
100	0162	5341	00	POSTAGE	6,080	6,129	8,628	18,900	17,200	(1,700)	-8.99%
100	0162	5420	00	OFFICE SUPPLIES	250	450	739	450	600	150	33.33%
100	0162	5421	00	PRINTED SUPPLIES	13,507	8,950	7,388	14,900	14,900	-	-
100	0162	5422	00	ELECTION AND VOTING MATERIALS & SUPPLIES	3,705	2,030	6,203	2,282	2,282	-	-
100	0162	5850	00	ELECTIONS EQUIPMENT	-	-	18,900	3,500	-	(3,500)	-100.00%
				(162) TOTAL ELECTIONS	33,729	43,300	81,783	85,467	72,985	(12,482)	-14.60%
				% Increase (Decrease) over prior Fiscal Year	-19.02%	28.37%	88.88%		-14.60%		

This budget has decreased to reflect the number of elections anticipated in this fiscal year.



FY26 Goals

- Introduce and integrate a new software solution that streamlines and automates the full spectrum of dog licensing duties, improving the ease and accuracy of staff processes and providing a better experience for our community.
- Collaborate and work closely with the police department to review, update, and implement necessary changes to traffic ordinances, ensuring that they reflect current needs and enhance public safety.
- In preparation for the anticipated office relocation, we will focus on efficiently organizing and categorizing all necessary documentation and materials, ensuring a smooth transition and minimal disruption to daily operations.
- Enhance our communication and partnership with local boards and commissions to ensure the timely filing of meeting minutes and compliance with regulatory requirements, fostering transparency and accountability.
- Create a robust process to guarantee that all public postings meet the latest ADA accessibility standards, ensuring full compliance and providing equitable access to all individuals.
- Develop a comprehensive training program for new staff members, preparing them to step into various roles within the office, including supervisory positions. This initiative will ensure operational continuity and strengthen the team's capacity for future challenges.

Administration + Finance

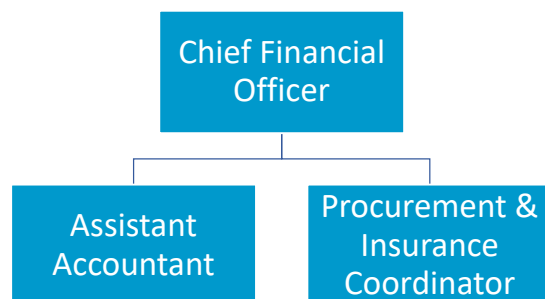
Administration & Finance is responsible for many tasks that happen “behind the scenes” for residents. This department handles fiscal budgeting, monitoring and strategic planning to ensure the city’s sustained stability and success. The department is responsible for ensuring compliance with state and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

FY26 Budget Recommendation

(134) Administration & Finance					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(134) ADMINISTRATION & FINANCE							
100	0134	5110	00	REGULAR SALARIES & WAGES	305,237	325,641	339,681	362,980	312,908	(50,072)	-13.79%
100	0134	5152	00	SICK LEAVE BUYBACK	-	-	7,913	21,321	-	(21,321)	-100.00%
100	0134	5316	00	CONSULTING	11,699	3,150	-	22,750	8,775	(13,975)	-61.43%
100	0134	5317	00	ADVERTISING	-	1,370	1,575	1,200	-	(1,200)	-100.00%
100	0134	5320	00	TRAINING	1,017	1,084	1,335	3,129	2,961	(168)	-5.37%
100	0134	5340	00	COMMUNICATIONS	926	-	-	-	-	-	-
100	0134	5420	00	OFFICE SUPPLIES	1,072	885	1,011	1,700	1,000	(700)	-41.18%
100	0134	5710	00	TRAVEL	505	672	699	1,070	2,153	1,083	101.21%
100	0134	5730	00	DUES & MEMBERSHIPS	830	640	780	944	450	(494)	-52.33%
				(134) TOTAL ADMINISTRATION & FINANCE	321,285	333,443	352,994	415,094	328,247	(86,847)	-20.92%
				% Increase (Decrease) over prior Fiscal Year	17.82%	3.78%	5.86%		-20.92%		

The FY26 budget proposes a level service budget; it was prepared with the objective of maintaining fiscal responsibility while supporting essential services and strategic growth initiatives. Approximately 95% of the department’s budget is for personnel. The other 5% is allocated to operating expenses, such as: training, dues & memberships, consulting, supplies, etc. Administrative Order 2024-01 amended the City’s organizational structure. Human Resources now directly reports to the Mayor and their operating expenses are being reported under department 136 instead of 134 (Administration & Finance).

Staff Salaries FY26



	FY24 Budget	FTE
TOTAL	\$312,908	3



FY26 Goals

- Streamline financial workflows by implementing or upgrading accounting software and automation tools.
- Increase training for department heads and staff on financial policies and procedures to improve budget management and general compliance including grant management.

FY26 Budget Recommendations

(945) LIABILITY INSURANCE					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(945) LIABILITY INSURANCE							
100	0945	5391	00	SURETY BONDS	1,081	1,181	1,181	1,381	1,381	-	-
100	0945	5740	00	LIABILITY INSURANCE	295,849	281,620	296,048	362,278	395,578	33,300	9.19%
				(945) TOTAL LIABILITY INSURANCE	296,930	282,801	297,229	363,659	396,959	33,300	9.16%
				% Increase (Decrease) over prior Fiscal Year	-17.40%	-4.76%	5.10%		9.16%		

(192) Municipal Buildings					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(192) MUNICIPAL BUILDINGS							
100	0192	5211	00	ELECTRICITY	37,668	52,405	62,020	73,240	116,452	43,212	59.00%
100	0192	5212	00	HEAT	18,941	21,604	21,589	33,000	77,228	44,228	134.02%
100	0192	5241	00	BUILDING MAINT	41,704	35,730	41,692	56,351	77,571	21,220	37.66%
100	0192	5398	00	CLEANING SERVICES	23,188	24,046	27,771	27,900	56,000	28,100	100.72%
				(192) TOTAL MUNICIPAL BUILDINGS	121,501	133,785	153,071	190,491	327,251	136,760	71.79%
				% Increase (Decrease) over prior Fiscal Year	-7.25%	10.11%	14.42%		71.79%		

FY26 Budget Recommendations

(159) Central Supplies					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(159) CENTRAL SUPPLIES							
100	0159	5240	00	REPAIRS & MAINT OFFICE EQUIPMENT	3,086	4,240	3,807	6,300	8,824	2,524	40.06%
100	0159	5341	00	POSTAGE	37,328	42,632	40,568	42,000	45,000	3,000	7.14%
100	0159	5420	00	OFFICE SUPPLIES	4,931	3,922	5,147	5,582	5,805	223	3.99%
100	0159	5583	00	COMPUTER SUPPLIES	1,113	-	-	-	-	-	-
100	0159	5872	00	EQUIPMENT LEASE	8,968	9,602	10,668	16,234	17,017	783	4.82%
				(159) TOTAL CENTRAL SUPPLIES	55,425	60,396	60,190	70,116	76,646	6,530	9.31%
				% Increase (Decrease) over prior Fiscal Year	-8.23%	8.97%	-0.34%		9.31%		

(244) Weights & Measures					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
100	0244	5780	00	FEES	4,500	4,500	14,060	14,060	14,060	-	-
				(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	14,060	14,060	14,060	-	-
				% Increase (Decrease) over prior Fiscal Year	0.00%	0.00%	212.44%		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.

FY26 Budget Recommendations

(820) State Assessments					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(820) STATE ASSESSMENTS							
100	0820	5636	00	Assessments - Retired Teachers Health Insurance	1,497,301	1,478,714	1,640,673	1,946,475	2,260,532	314,057	16.13%
100	0820	5669	00	Assessments - Mosquito Control Projects	51,648	53,212	54,189	56,227	58,873	2,646	4.71%
100	0820	5640	00	Assessments - Air Pollution Districts	5,459	5,503	5,669	5,795	6,117	322	5.56%
100	0820	5646	00	Assessments - RMV Non-Renewal Surcharge	14,880	20,600	20,600	18,440	18,440	-	-
100	0820	5663	00	Assessments - Regional Transit	198,119	203,072	208,149	213,353	221,746	8,393	3.93%
100	0820	5631	00	Assessments - Special Education	2,099	-	-	-	-	-	-
100	0820	5668	00	Assessments - School Choice Sending Tuition	426,729	395,899	508,482	510,381	534,571	24,190	4.74%
100	0820	5670	00	Assessments - Charter School Sending Tuition	1,274,370	1,593,074	1,779,565	1,989,403	2,229,923	240,520	12.09%
100	0820	5670	01	Cherry Sheet Offset Receipts	584,614	663,465	706,352	914,453	860,781	(53,672)	-5.87%
				(820) TOTAL STATE ASSESSMENTS	4,055,219	4,413,539	4,923,679	5,654,527	6,190,983	536,456	9.49%
				% Increase (Decrease) over prior Fiscal Year	18.54%	8.84%	11.56%		9.49%		

(946) Reserves					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(946) RESERVES							
100	0946	5980	00	BUDGET RESERVE	-	-	-	95,637	100,000	4,363	4.56%
100	0946	5981	00	SALARY RESERVE	-	-	-	50,000	735,589	685,589	1371.18%
				(946) TOTAL RESERVES	-	-	-	145,637	835,589	689,952	473.75%
				% Increase (Decrease) over prior Fiscal Year	-	-	-		473.75%		

FY26 Budget Recommendations

(910) Employee Benefits					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(910) EMPLOYEE BENEFITS							
100	0910	5169	00	OTHER INSURANCE	-	65,837	-	4,000	-	(4,000)	-100.00%
100	0910	5170	00	HEALTH INSURANCE	2,332,338	2,418,598	2,414,905	2,962,651	3,282,921	320,270	10.81%
100	0910	5171	00	PENSION ASSESSMENT	3,346,848	3,498,535	3,736,559	3,888,274	3,678,925	(209,349)	-5.38%
100	0910	5172	00	UNEMPLOYMENT	18,319	28,792	10,490	47,640	58,140	10,500	22.04%
100	0910	5173	00	WORKERS COMPENSATION	61,418	9,392	37,346	43,712	43,510	(202)	-0.46%
100	0910	5174	00	LIFE INSURANCE	11,454	11,096	11,232	13,965	11,677	(2,288)	-16.38%
100	0910	5175	00	MEDICARE	176,069	170,769	188,554	228,540	257,920	29,380	12.86%
100	0910	5176	00	DENTAL	72,448	78,079	75,012	84,177	97,660	13,483	16.02%
100	0910	5177	00	OTHER POST EMPLOYMENT	8,300	-	8,800	-	10,000	10,000	-
100	0910	5181	00	MEDEX	451,592	479,481	517,016	537,875	693,491	155,616	28.93%
				(910) TOTAL EMPLOYEE BENEFITS	6,478,787	6,760,580	6,999,916	7,810,834	8,134,244	323,410	4.14%
				% Increase (Decrease) over prior Fiscal Year	8.74%	4.35%	3.54%		4.14%		

(990) Transfers					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(990) TRANSFERS							
100	0990	5962	00	TRANSFER TO SPECIAL REVENUE	10,350	24,720	114,124	-	-	-	-
100	0990	5962	01	TRANSFER TO SHAY MEMORIAL ESCROW FOR PAVEMENT MAINT.	10,000	15,000	20,000	25,000	-	(25,000)	-100.00%
100	0990	5963	00	TRANSFER TO CAPITAL PROJECTS	165,833	340,875	106,678	-	-	-	-
100	0990	5965	00	TRANSFER TO ENTERPRISE	-	200,000	275,000	-	-		-
100	0990	5966	00	TRANSFER TO TRUST & AGENCY	-	100,000	105,000	110,250	115,763	5,513	5.00%
100	0990	5966	01	TRANSFER TO DIF FUND:	254,825	174,121	239,826	232,325	224,826	(7,499)	-3.23%
				(990) TOTAL TRANSFERS	441,008	854,716	860,628	367,575	340,589	(26,986)	-7.34%
				% Increase (Decrease) over prior Fiscal Year	-43.39%	93.81%	0.69%		-7.34%		

FY26 Budget Recommendations

(185) Other Assessments					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(185) OTHER ASSESSMENTS							
100	0185	5690	00	MERRIMACK VALLEY PLANNING COMMISSION	6,554	6,718	6,625	7,058	6,961	(97)	-1.37%
100	0185	5790	00	IMPROVEMENT ASSOCIATION	1,000	-	1,000	1,000	1,000	-	-
				(185) TOTAL OTHER ASSESSMENTS	7,554	6,718	7,625	8,058	7,961	(97)	-1.20%
				% Increase (Decrease) over prior Fiscal Year	2.16%	-11.08%	13.51%		-1.20%		

(390) Regional School Assessments					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(390) REGIONAL SCHOOL ASSESSMENT							
100	0390	5692	00	ESSEX REGIONAL VOCATIONAL	265,210	187,686	212,403	300,000	350,000	50,000	16.67%
100	0390	5669	00	WHITTIER	1,729,443	1,961,690	2,057,723	2,162,956	2,120,026	(42,930)	-1.98%
				(390) TOTAL SCHOOL ASSESSMENT	1,994,653	2,149,376	2,270,126	2,462,956	2,470,026	7,070	0.29%
				% Increase (Decrease) over prior Fiscal Year	11.27%	7.76%	5.62%		0.29%		

(700) Debt Service					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(700) DEBT SERVICE							
100	0700	5308	00	FINANCIAL BANKING SERVICE	2,500	2,500	3,000	35,000	35,000	-	-
100	0700	5910	00	PRINCIPAL LONG TERM DEBT	2,060,000	2,436,850	2,455,000	2,863,700	3,000,000	136,300	4.76%
100	0700	5915	00	INTEREST LONG TERM DEBT	1,373,281	1,379,842	1,272,646	1,847,248	1,633,124	(214,124)	-11.59%
100	0700	5925	00	INTEREST SHORT TERM DEBT	12,465	-	195,992	64,561	87,431	22,870	35.42%
				(700) TOTAL DEBT SERVICE	3,448,247	3,819,192	3,926,638	4,810,509	4,755,555	(54,954)	-1.14%
				% Increase (Decrease) over prior Fiscal Year	-0.15%	10.76%	2.81%		-1.14%		

Human Resources

Human Resources was established as its own department in March of 2024. The department is responsible for ensuring compliance with labor law, fostering a positive work environment, managing the overall workforce lifecycle as well as payroll and benefit administration.

FY26 Budget Recommendation

(136) Human Resources					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(136) HUMAN RESOURCES							
100	0136	5110	00	REGULAR SALARIES & WAGES	-	-	-	-	91,330	91,330	-
100	0136	5317	00	ADVERTISING	-	-	-	-	1,000	1,000	-
100	0136	5320	00	TRAINING	-	-	-	-	1,000	1,000	-
100	0136	5420	00	OFFICE SUPPLIES	-	-	-	-	300	300	-
100	0136	5710	00	TRAVEL	-	-	-	-	1,000	1,000	-
100	0136	5730	00	DUES & MEMBERSHIPS	-	-	-	-	494	494	-
				(136) TOTAL HUMAN RESOURCES	-	-	-	-	95,124	95,124	-
				% Increase (Decrease) over prior Fiscal Year	-	-	-		-		

A portion of the director's salary is budgeted for in the school department budget. Overall, our budget is level funded and includes some training, travel and memberships used for the professional development of our two staff members. We also carry a small amount for advertising that is used to promote open positions. In particular, posting positions with the MMA (Mass. Municipal Association) costs a fee.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$91,330	2

* 55/45% split between City & School Department

Assessor

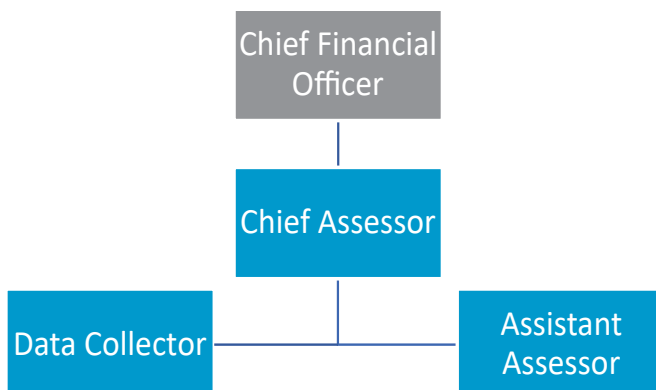
The Office of the Assessor is responsible for determining property assessments, and handling exemptions and abatements. We do our best to educate residents on how assessments are determined, inform them of potential exemptions they may qualify for, and walk them through the filing process.

FY26 Budget Recommendation

(141) Assessors					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(141) ASSESSORS							
100	0141	5110	00	REGULAR SALARIES & WAGES	187,736	175,801	200,613	205,078	205,078	-	-
100	0141	5110	01	BOARD STIPENDS	11,358	-	-	-	-	-	-
100	0141	5312	00	MAPPING & PLANNING	3,500	3,500	5,356	9,000	9,256	256	2.84%
100	0141	5316	00	CONSULTING	12,280	14,913	11,000	12,500	11,300	(1,200)	-9.60%
100	0141	5320	00	TRAINING	1,893	1,533	2,890	3,000	4,500	1,500	50.00%
100	0141	5340	00	COMMUNICATIONS	501	-	-	-	-	-	-
100	0141	5420	00	OFFICE SUPPLIES	696	588	853	700	700	-	-
100	0141	5710	00	TRAVEL	5,350	4,527	5,068	6,000	6,000	-	-
100	0141	5730	00	DUES & MEMBERSHIPS	275	325	375	375	429	54	14.40%
100	0141	5782	00	RECORDING FEES	420	210	420	350	350	-	-
				(141) TOTAL ASSESSORS	224,008	201,398	226,574	237,003	237,613	610	0.26%
				% Increase (Decrease) over prior Fiscal Year	-4.69%	-10.09%	12.50%		0.26%		

Approximately 86% of the department's budget is for personnel. The remaining 14% is allocated to operating expenses as listed above. The office will remain members with both the Massachusetts Assessors Association Organization and the Essex County Assessor Association which, with the memberships helps decrease costs of educational meetings and trainings.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$205,078	3



FY26 Goals

- Develop and provide print collateral to provide public education and enhance understanding of real estate assessments and tax collections, abatements and exemptions.
- Increase awareness of available real estate exemptions through departmental and community partnerships.
- Engage in detailed revenue forecasting with the established interdepartmental group and training to improve the process of planning for and capturing new growth.
- Strive to activate GIS integrated tools within existing software to streamline workflow of all employees.

Treasurer / Collector

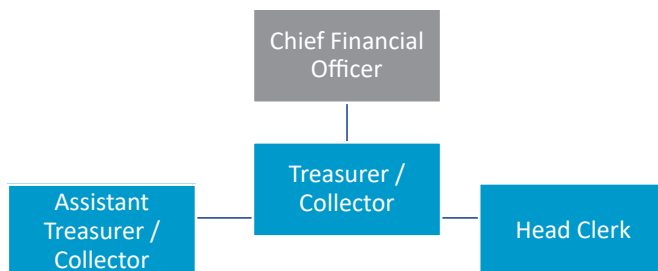
The Office of the Treasurer / Collector bills and collects all real estate, personal property, excise and boat taxes. The office also issues municipal lien certificates. We are one of the first offices that many residents come to when entering City Hall. We strive to provide excellent customer service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

FY26 Budget Recommendation

(145) Treasurer & Collector					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(145) TREASURER & COLLECTOR							
100	0145	5110	00	REGULAR SALARIES & WAGES	203,749	208,124	213,920	220,242	233,367	13,125	5.96%
100	0145	5319	00	LOCK BOX SERVICES	8,134	7,843	8,840	8,500	8,500	-	-
100	0145	5320	00	TRAINING	-	-	-	50	150	100	200.00%
100	0145	5340	00	COMMUNICATIONS	477	-	-	-	-	-	-
100	0145	5389	00	TAX TITLE	23,411	26,057	19,294	24,000	24,000	-	-
100	0145	5420	00	OFFICE SUPPLIES	1,844	1,970	1,796	1,800	1,800	-	-
100	0145	5710	00	TRAVEL	-	-	400	650	650	-	-
100	0145	5730	00	DUES & MEMBERSHIPS	100	100	175	100	100	-	-
				(145) TOTAL TREASURER & COLLECTOR	237,715	244,095	244,425	255,342	268,567	13,225	5.18%
				% Increase (Decrease) over prior Fiscal Year	4.18%	2.68%	0.14%		5.18%		

Most of the Treasurer/Collectors budget is spent on personal services, with the remaining funds allocated to expenses such as education, Lock Box services, Tax title and office supplies.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$233,367	3



FY26 Goals

- Collaborate and actively participate in the transition of water/sewer billing and collections ensuring bill payment and processing is as easy as possible in addition to being reliable.
- Prepare for and manage the relocation of our office with as little interruption in service to the public as possible.

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.

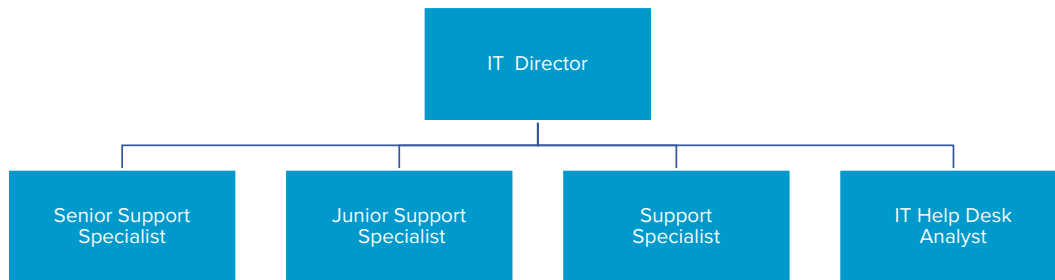
FY26 Budget Recommendation

(155) Municipal Information Systems					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(155) MUNICIPAL INFORMATION SYSTEMS							
100	0155	5110	00	REGULAR SALARIES & WAGES	312,878	290,800	325,645	379,594	389,476	9,882	2.60%
100	0155	5130	00	OVERTIME	3,428	275	-	2,000	2,000	-	-
100	0155	5152	00	SICK LEAVE BUY-BACK	24,898	8,758	784	-	-	-	-
100	0155	5302	00	COMPUTER SYSTEM SUPPORT	166,323	276,950	307,368	311,823	307,200	(4,623)	-1.48%
100	0155	5313	00	PAYROLL PROCESSING	32,359	36,619	36,269	39,000	39,500	500	1.28%
100	0155	5316	00	CONSULTING	4,813	4,613	3,000	3,600	2,000	(1,600)	-44.44%
100	0155	5320	00	TRAINING	10	725	1,080	2,000	2,000	-	-
100	0155	5340	00	COMMUNICATIONS	916	29,138	37,499	39,754	40,440	686	1.73%
100	0155	5344	00	DATA LINES	48,862	35,041	42,895	49,141	46,460	(2,681)	-5.46%
100	0155	5420	00	OFFICE SUPPLIES	953	2,093	2,298	2,500	500	(2,000)	-80.00%
100	0155	5710	00	TRAVEL	-	-	-	500	-	(500)	-100.00%
100	0155	5730	00	DUES & MEMBERSHIPS	-	-	-	300	300	-	-
100	0155	5785	00	OFFICE EQUIPMENT	-	1,202	815	1,000	1,000	-	-
100	0155	5851	00	NEW TECHNOLOGY EQUIPMENT	-	13,722	27,825	27,540	30,000	2,460	8.93%
				(155) TOTAL MIS	595,441	699,935	785,478	858,752	860,876	2,124	0.25%
				% Increase (Decrease) over prior Fiscal Year	90.32%	17.55%	12.22%		0.25%		

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 costs, excluding salaries, these three categories cover over 80% of our annual budget and generally are increased every year by 'Cost-of-Living' increases and inflation automatically (generally 2 to 5 percent). In IT, we must be vigilant in our use of licenses as well as keeping track of and eliminating non-used services and licenses and constantly be looking for ways to save by checking on new vendor pricing, better use of current licenses, and keeping abreast of new technology.

Security XDR services is a newer and critical cost that IT has recently incurred and will continue to cover. XDR stands for extended detection and remediation or response. This service is an anti-malware/suspicious activity tool that is required to maintain cyber-insurance and is a massive enhancement to our security footprint.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	389,476	5



FY26 Goals

- Improve our security footprint by implementing modern XDR solution for both the Municipal and School district environments.
- Support the relocation of city departments and infrastructure from the current City Hall location to the new building on Market Street.
- Continue to consolidate the disparate phone systems in our environment to one provider.
- Improve physical security to all buildings by implementing camera systems for the Municipal Development Center and Elm Street Fire Admin building locations.
- Improve physical security to Cashman Elementary School building by installing new cameras.
- Install new network infrastructure switches and firewalls at the locations required.
- Complete phase 1 of the migration of the schools away from a Meraki network infrastructure to a Fortinet infrastructure for cost and ease of use.
- Roll out a full-scale School District wide Chromebook device inventory portal for tracking current usage and reporting repair tickets for Chromebooks.
- Hold at least three in person training events to cover important current event topics such as AI, Cyber-Security, and new trends in Municipal IT.

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.

FY26 Budget Recommendation

(220) Fire					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(220) FIRE							
100	0220	5110	00	REGULAR SALARIES & WAGES	2,859,967	3,017,277	3,014,197	3,386,257	3,770,845	384,588	11.36%
100	0220	5130	00	OVERTIME	241,144	237,708	214,904	227,070	227,070	-	-
100	0220	5134	00	AMBULANCE OT	98,808	84,948	120,812	110,000	80,000	(30,000)	-27.27%
100	0220	5135	00	AMBULANCE TRAINING OT	50,511	89,566	76,414	80,000	86,500	6,500	8.13%
100	0220	5142	00	SHIFT COVERAGE SICK	103,427	74,602	74,773	85,807	85,807	-	-
100	0220	5143	00	SHIFT COVERAGE INJURY	38,810	911	3,149	20,036	25,000	4,964	24.78%
100	0220	5144	00	HOLIDAY PAY	162,701	168,416	178,724	207,798	207,798	-	-
100	0220	5145	00	TRAINING OT	22,614	46,148	60,289	80,000	86,500	6,500	8.13%
100	0220	5152	00	SICK LEAVE BUY-BACK	49,345	-	-	32,878	-	(32,878)	-100.00%
100	0220	5179	00	MEDICAL CLAIMS (111F)	85,932	39,234	-	-	-	-	-
100	0220	5192	00	CLOTHING ALLOWANCE	51,200	52,200	48,725	64,200	63,725	(475)	-0.74%
100	0220	5198	00	PHYSICAL FITNESS INCENTIVE	-	-	-	12,000	12,000	-	-
100	0220	5211	00	ELECTRICITY	21,301	32,432	43,218	41,000	43,050	2,050	5.00%
100	0220	5212	00	HEAT	9,661	9,241	9,993	11,500	12,500	1,000	8.70%
100	0220	5241	00	REPAIRS & MAINT BUILDINGS	26,362	30,900	31,886	27,920	30,530	2,610	9.35%
100	0220	5248	00	REPAIRS & MAINT AMBULANCE	11,787	8,694	-	-	11,000	11,000	-
100	0220	5249	00	REPAIRS & MAINT FIRE ALARM	1,804	552	992	500	1,000	500	100.00%
100	0220	5251	00	REPAIRS & MAINT FIRE APPARATUS	821	51,020	52,902	51,341	74,825	23,484	45.74%
100	0220	5253	00	REPAIRS & MAINT OTHER EQUIP.	13,975	13,071	13,111	28,544	32,200	3,656	12.81%
100	0220	5307	00	AMBULANCE BILLING SERVICE	29,065	41,484	49,603	30,000	61,000	31,000	103.33%
100	0220	5316	00	CONSULTING	-	-	5,250	-	-	-	-
100	0220	5320	00	TRAINING	-	255	-	1,500	56,600	55,100	3673.33%
100	0220	5340	00	COMMUNICATIONS	23,566	11,434	14,094	36,500	46,500	10,000	27.40%
100	0220	5420	00	OFFICE SUPPLIES	8,350	7,259	9,157	8,000	7,000	(1,000)	-12.50%
100	0220	5423	00	EMT & NEMT RECERTS	13,296	5,937	7,292	50,000	11,700	(38,300)	-76.60%
100	0220	5427	00	SUPPLIES	1,105	5,524	30,686	24,000	27,900	3,900	16.25%
100	0220	5450	00	CUSTODIAL SUPPLIES	4,724	5,853	6,182	8,000	8,000	-	-
100	0220	5480	00	VEHICLE SUPPLIES	37,431	2,722	310	875	-	(875)	-100.00%
100	0220	5480	01	VEHICLE FUEL	35,245	41,957	40,766	44,923	44,922	(1)	-
100	0220	5501	00	AMBULANCE EQUIP/ SUPPLIES	55,899	57,026	-	-	49,950	49,950	-
100	0220	5510	00	FIRE PREVENTION	509	433	1,258	1,470	3,870	2,400	163.27%

Fire Rescue / Emergency Management

(220) Fire					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
100	0220	5584	00	PROTECTIVE EQUIPMENT	23,848	15,719	30,332	37,200	63,460	26,260	70.59%
100	0220	5710	00	TRAVEL	-	971	-	-	1,000	1,000	-
100	0220	5730	00	DUES & MEMBERSHIPS	3,730	6,696	7,719	7,980	8,456	476	5.96%
100	0220	5780	00	EMPG GRANT	-	-	-	-	4,600	4,600	-
100	0220	5870	00	EQUIPMENT REPLACEMENT	7,044	3,815	189,565	113,521	-	(113,521)	-100.00%
100	0220	6300	00	CONTRACTED SERVICES	200	700	850	700	700	-	-
100	0220	6300	01	ANNUAL MAINTENANCE AGREEMENTS	179	-	-	-	-	-	-
100	0220	6300	02	ANNUAL TESTING & CERTIFICATION	-	23,064	1,225	2,000	3,000	1,000	50.00%
				(220) TOTAL FIRE	4,094,361	4,187,767	4,338,380	4,833,520	5,249,008	415,488	8.60%
				% Increase (Decrease) over prior Fiscal Year	11.31%	2.28%	3.60%		8.60%		

The proposed FY26 budget for the fire department includes SAFER grant reimbursements through November of 2025.

Part I of the budget was increased to cover the remaining payrolls for the SAFER funded employees (after November), and any contractual increases for employees. The Part I budget was then reduced by \$170,000 which will be managed by a new Chief. The budget request does not meet the financial needs of the current staffing model.

The SAFER Grant, that was awarded to the city in 2021 by the Federal Government, increased staffing levels that allow the department to respond more efficiently to the increasing calls for service. The increased staffing levels are a result of 5 studies over 3 decades all calling for more personnel to serve the increasing fixed and transient population of the community.

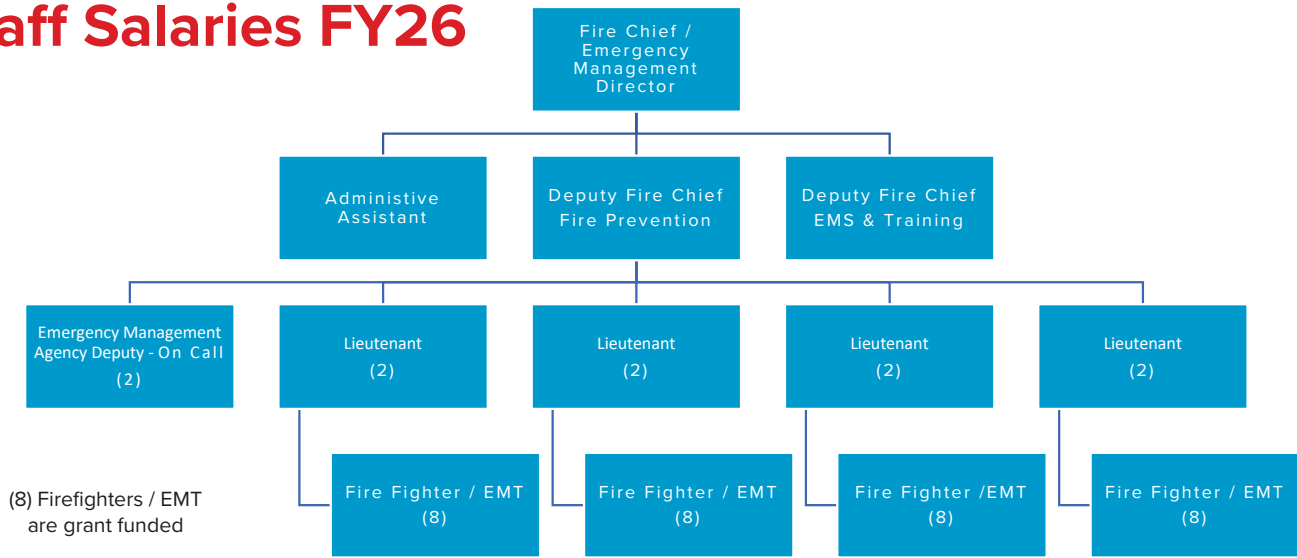
Part II of the budget, Operating Expenses, reflects the funds needed for the daily operations of the fire department. Regular maintenance of the vehicles, vehicle fuel, electricity, natural gas, EMS supplies, tools and maintenance of them, and firefighter gear replacement.

The department continues to use a records management and incident reporting software implemented in FY24, enhancing the department's ability to meet state and federal record keeping and reporting mandates. This software has also increased the department's ability to conduct inspections and pre-plan all buildings.

Training is a key factor in the success of the department. This budget reflects an increase in training to bring the department up to state and federal requirements. Costs saving include "Train the Trainer" programs to assist the department in cost saving measures by eliminating the cost of outside instructors.

Fire Rescue / Emergency Management

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$3,770,845	46



FY26 Goals

- Establish a Community Risk Reduction program through community involvement including SAFE, Senior SAFE, High School Intern program, civic groups, and fire prevention.
- Adjust to changes in staffing influenced by a new Chief and the expiration of the federal SAFER grant.
- Increase public awareness of fire department services through varied methods of community engagement.
- Foster a culture of support across the department, and peer departments, for positive mental health with increased access to resources and treatment programs and a priority of being proactive.
- Incorporate sustainable practices into current operations including administration, firefighting, and equipment, apparatus and facility management.

Police

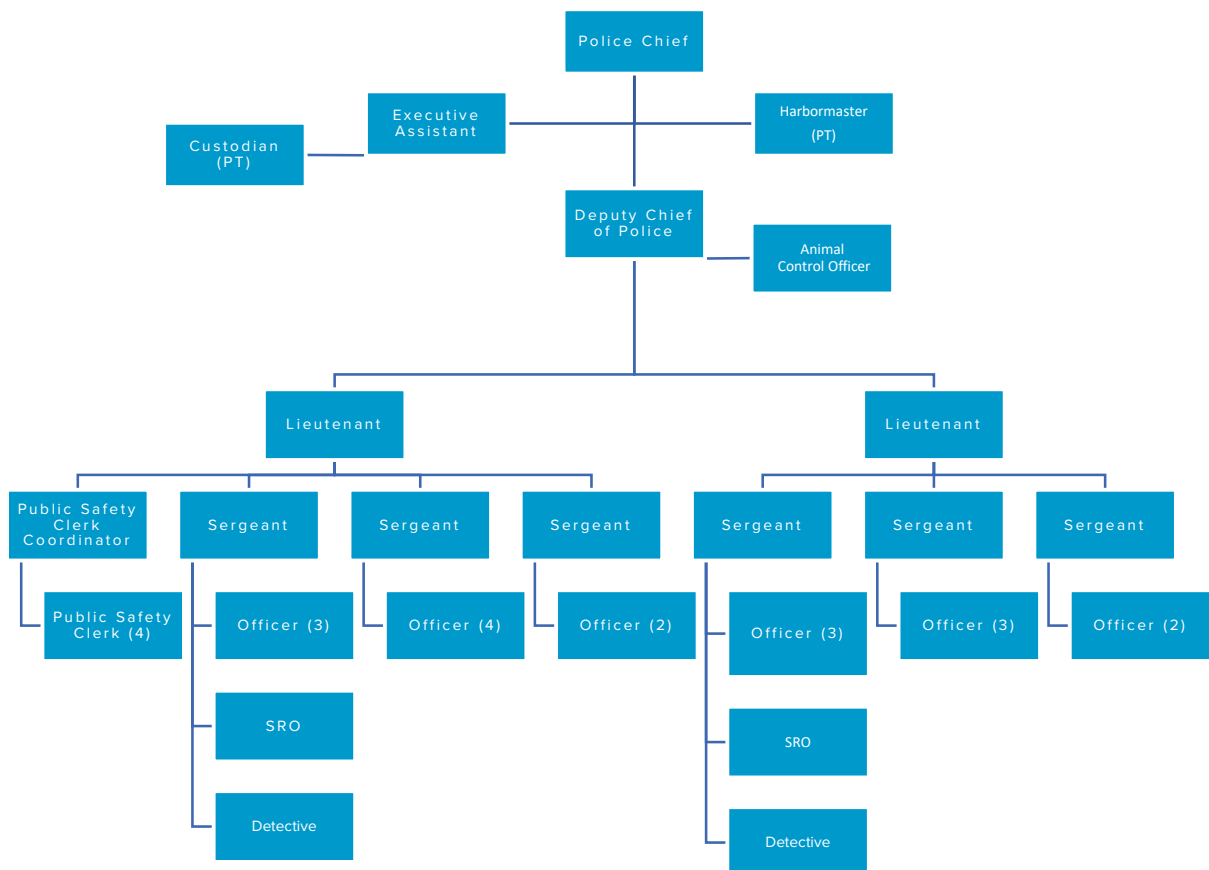
The Amesbury Police Department provides the highest level of service to the community by maintaining and enhancing public safety with our commitment to the protection of life and property, the preservation of peace, and the protection of individual rights and liberties. We emphasize integrity, honesty, 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.

FY26 Budget Recommendation

(210) Police					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(210) POLICE							
100	0210	5110	00	REGULAR SALARIES & WAGES	3,360,955	3,481,598	3,583,437	3,658,138	3,946,408	288,270	7.88%
100	0210	5111	00	MATRON WAGES	-	375	-	-	-	-	-
100	0210	5122	00	RESERVE OFFICER	141,606	60,743	-	-	-	-	--
100	0210	5130	00	OVERTIME	144,155	123,297	148,868	158,000	142,200	(15,800)	-10.00%
100	0210	5131	00	RECALL OT	20,679	26,652	37,318	36,272	32,645	(3,627)	-10.00%
100	0210	5132	00	TRAINING OT	35,225	87,393	96,225	55,000	55,000	-	0.00%
100	0210	5133	00	VACATION OT	66,360	88,074	117,695	100,000	90,000	(10,000)	-10.00%
100	0210	5136	00	SICK LEAVE COVERAGE OT	82,850	142,347	165,449	116,955	105,260	(11,695)	-10.00%
100	0210	5137	00	COURT TIME OT	22,394	17,171	19,056	20,000	15,000	(5,000)	-25.00%
100	0210	5144	00	HOLIDAY PAY	145,499	140,308	139,795	192,366	204,630	12,264	6.38%
100	0210	5152	00	SICK LEAVE BUY-BACK	35,000	20,000	52,311	20,309	-	(20,309)	-100.00%
100	0210	5179	00	MEDICAL CLAIMS (111F)	128,750	54,413	-	-	-	-	-
100	0210	5192	00	CLOTHING ALLOWANCE	58,100	84,500	80,750	79,500	84,100	4,600	5.79%
100	0210	5197	00	EDUCATION INCENTIVE	1,800	2,700	-	-	-	-	-
100	0210	5198	00	PHYSICAL FITNESS INCENTIVE	-	-	2,700	5,400	5,400	-	-
100	0210	5211	00	ELECTRICITY	18,272	29,959	36,185	34,648	34,648	-	-
100	0210	5212	00	HEAT	3,397	3,893	5,140	4,500	4,500	-	-
100	0210	5240	00	REPAIRS & MAINT OFFICE EQUIP.	10,811	11,537	8,030	11,633	11,633	-	-
100	0210	5241	00	REPAIRS & MAINT BUILDINGS	10,113	23,139	30,414	13,325	13,325	-	-
100	0210	5251	00	REPAIRS & MAINT VEHICLES	25,786	38,887	49,690	36,025	36,025	-	-
100	0210	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	3,052	6,645	16,356	9,136	9,136	-	-
100	0210	5274	01	ACO OPERATIONS (MOVED FROM HEALTH DEPT)	31,272	30,193	32,596	31,000	21,000	(10,000)	-32.26%
100	0210	5316	00	CONSULTING	25,000	34,900	35,000	35,000	17,000	(18,000)	-51.43%
100	0210	5320	00	TRAINING	26,328	26,532	25,313	29,490	42,790	13,300	45.10%
100	0210	5340	00	COMMUNICATIONS	19,840	13,726	7,750	17,193	22,693	5,500	31.99%
100	0210	5386	01	ANIMAL CARE (MOVED FROM HEALTH DEPT)	-	2,299	4,800	1,050	2,000	950	90.48%
100	0210	5420	00	OFFICE SUPPLIES	8,499	9,976	7,851	9,585	9,465	(120)	-1.25%
100	0210	5421	00	PRINTED SUPPLIES	1,526	-	-	-	-	-	-
100	0210	5450	00	CUSTODIAL SUPPLIES	2,661	3,292	2,732	4,772	4,772	-	-
100	0210	5480	00	VEHICLE SUPPLIES	67,987	71,079	88,281	92,080	92,080	-	-

(210) Police					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
100	0210	5584	00	PROTECTIVE EQUIPMENT/ CLOTHING	3,764	6,708	8,263	9,000	9,000	-	-
100	0210	5587	00	PUBLIC SAFETY SUPPLIES	14,149	20,445	30,815	31,580	31,580	-	-
100	0210	5730	00	DUES & MEMBERSHIPS	19,804	27,645	29,184	28,701	28,701	-	-
100	0210	5781	00	MEALS	551	1,396	103	1,500	1,500	-	-
100	0210	5870	00	EQUIPMENT REPLACEMENT	81,926	89,755	89,859	180,432	-	(180,432)	-100.00%
(210) TOTAL POLICE					4,618,113	4,781,576	4,951,965	5,022,590	5,072,491	49,901	0.99%
% Increase (Decrease) over prior Fiscal Year					9.74%	3.54%	3.56%		0.99%		

In October of 2024, with the help of the Mayors Office, the police department subjected itself to a staffing study which was conducted by Municipal Resources, Inc. out of Plymouth NH. The purpose of the staffing study was to examine the City of Amesbury's policing environment so that an informed judgement could be made about the resource requirements needed to meet the needs of the community. What the study showed was that the community was growing and the calls for service were increasing. The study also showed that the overall footprint of the Police department wasn't keeping up with the city which was growing around it. According to the 34-page report the police department should be staffed with 41 sworn police officers. Due to the reduction in force last year the PD was left with just 32 police offices and as a result services were cut and there was an increase in traffic related complaints. The increase in this year's salary and wages budget was primarily due to the police department looking to hire 3 additional officers and bring our number of sworn police officers to 35 by the end of FY26.



Staff Salaries FY26



	FY26 Budget	
TOTAL	\$3,946,408	38.5

FY26 Budget Recommendations

(295) Harbormaster					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(295) HARBORMASTER							
100	0295	5110	00	REGULAR SALARIES & WAGES	6,000	6,000	14,038	17,500	17,500	-	-
100	0295	5780	00	SUPPLIES & EQUIPMENT	3,606	14,272	5,550	10,000	10,000	-	-
				(295) TOTAL HARBORMASTER	9,606	20,272	19,588	27,500	27,500	-	-
				% Increase (Decrease) over prior Fiscal Year	44.78%	111.03%	-3.37%		0.00%		

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.



FY26 Goals

- Develop a robust recruitment strategy that will allow the police department to break free of its antiquated hiring practices once mandated by Civil Service.
- Rebuild the investigations division to better accommodate the level and type of calls processed by patrol.
- Hire and train three additional police officers.
- Begin to focus on proactive patrol strategies that will address the increased number of traffic complaints.
- Continue to actively listen to and address concerns raised by the community.
- Work with City Hall and fellow department heads on implementing and managing a comprehensive parking plan for the Central Business District.

Public Works

The Department of Public Works manages, updates and operates the city infrastructure, namely the roadway network including roadways and walks, drinking water supply system including supply and treatment, wastewater collection system and treatment, solid waste collection, stormwater and drainage and other city assets like municipal parks, cemeteries, buildings and vehicles. The water and wastewater operations are run as enterprise funds. You can find those budgets on page 92.

FY26 Budget Recommendation

(422) DPW					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(422) DPW							
100	0422	5110	00	REGULAR SALARIES & WAGES	748,016	682,842	751,198	900,903	1,065,616	164,713	18.28%
100	0422	5120	00	SALARIES & WAGES TEMP	-	-	-	-	12,000	12,000	-
100	0422	5130	00	OVERTIME	35,413	36,589	47,475	55,000	55,000	-	-
100	0422	5145	00	TRAINING	473	-	-	-	-	-	-
100	0422	5152	00	SICK LEAVE BUYBACK	-	37,444	-	38,486	-	(38,486)	-100.00%
100	0422	5192	00	CLOTHING ALLOWANCE	13,560	8,520	9,000	10,800	10,800	-	-
100	0422	5211	00	ELECTRICITY	23,655	24,267	45,375	40,000	45,000	5,000	12.50%
100	0422	5212	00	HEAT	21,300	21,741	28,774	22,000	28,000	6,000	27.27%
100	0422	5241	00	REPAIRS & MAINT BUILDINGS	36,892	34,808	61,117	63,740	70,240	6,500	10.20%
100	0422	5251	00	REPAIRS & MAINT VEHICLES	131,770	162,793	88,846	120,000	120,000	-	-
100	0422	5253	00	REPAIRS & MAINT OTHER EQUIP.	37,309	30,469	29,756	40,000	40,000	-	-
100	0422	5271	00	RENT CONSTRUCTION EQUIPMENT	2,000	-	-	-	-	-	-
100	0422	5276	00	CATCH BASIN CLEANING	34,000	3,750	72,244	31,500	2,000	(29,500)	-93.65%
100	0422	5303	00	POLICE DETAILS	-	-	-	10,000	1,500	(8,500)	-85.00%
100	0422	5315	00	MOWING	109,400	170,369	142,828	200,000	200,000	-	-
100	0422	5316	00	CONSULTING	87,514	10,491	25,199	15,500	50,000	34,500	222.58%
100	0422	5317	00	ADVERTISING	852	1,035	1,095	1,000	1,000	-	-
100	0422	5320	00	TRAINING	-	350	2,035	5,000	5,000	-	-
100	0422	5340	00	COMMUNICATIONS	15,333	13,279	13,872	13,053	13,053	-	-
100	0422	5341	00	POSTAGE	-	-	-	100	100	-	-
100	0422	5342	00	STREET SWEEPING	19,275	20,475	24,263	45,000	1,000	(44,000)	-97.78%
100	0422	5343	00	DRAIN LINE CLEANING	5,619	-	33,759	10,000	1,000	(9,000)	-90.00%
100	0422	5385	00	HAZ MATERIALS DISPOSAL	-	448	902	500	500	-	-
100	0422	5395	01	STREETS & SIDEWALKS	9,978	-	-	-	-	-	-
100	0422	5397	00	STREET MARKING	4,472	3,650	35,419	30,000	35,000	5,000	16.67%
100	0422	5398	00	CLEANING SERVICES	-	17,631	15,809	20,000	13,000	(7,000)	-35.00%
100	0422	5399	00	TREE REMOVAL	41,865	42,180	23,854	63,000	14,218	(48,782)	-77.43%
100	0422	5420	00	OFFICE SUPPLIES	7,039	6,112	6,059	6,611	6,611	-	-
100	0422	5432	00	TOOLS & EQUIPMENT	8,569	7,885	6,603	9,000	7,500	(1,500)	-16.67%
100	0422	5450	00	CUSTODIAL SUPPLIES	-	-	-	500	-	(500)	-100.00%

Public Works

(422) DPW					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
100	0422	5110	00	REGULAR SALARIES & WAGES	748,016	682,842	751,198	900,903	1,065,616	164,713	18.28%
100	0422	5120	00	SALARIES & WAGES TEMP	-	-	-	-	12,000	12,000	-
100	0422	5130	00	OVERTIME	35,413	36,589	47,475	55,000	55,000	-	-
100	0422	5145	00	TRAINING	473	-	-	-	-	-	-
100	0422	5152	00	SICK LEAVE BUYBACK	-	37,444	-	38,486	-	(38,486)	-100.00%
100	0422	5192	00	CLOTHING ALLOWANCE	13,560	8,520	9,000	10,800	10,800	-	-
100	0422	5211	00	ELECTRICITY	23,655	24,267	45,375	40,000	45,000	5,000	12.50%
100	0422	5212	00	HEAT	21,300	21,741	28,774	22,000	28,000	6,000	27.27%
100	0422	5241	00	REPAIRS & MAINT BUILDINGS	36,892	34,808	61,117	63,740	70,240	6,500	10.20%
100	0422	5251	00	REPAIRS & MAINT VEHICLES	131,770	162,793	88,846	120,000	120,000	-	-
100	0422	5253	00	REPAIRS & MAINT OTHER EQUIP.	37,309	30,469	29,756	40,000	40,000	-	-
100	0422	5271	00	RENT CONSTRUCTION EQUIPMENT	2,000	-	-	-	-	-	-
100	0422	5276	00	CATCH BASIN CLEANING	34,000	3,750	72,244	31,500	2,000	(29,500)	-93.65%
100	0422	5303	00	POLICE DETAILS	-	-	-	10,000	1,500	(8,500)	-85.00%
100	0422	5315	00	MOWING	109,400	170,369	142,828	200,000	200,000	-	-
100	0422	5316	00	CONSULTING	87,514	10,491	25,199	15,500	50,000	34,500	222.58%
100	0422	5317	00	ADVERTISING	852	1,035	1,095	1,000	1,000	-	-
100	0422	5320	00	TRAINING	-	350	2,035	5,000	5,000	-	-
100	0422	5340	00	COMMUNICATIONS	15,333	13,279	13,872	13,053	13,053	-	-
100	0422	5341	00	POSTAGE	-	-	-	100	100	-	-
100	0422	5342	00	STREET SWEEPING	19,275	20,475	24,263	45,000	1,000	(44,000)	-97.78%
100	0422	5343	00	DRAIN LINE CLEANING	5,619	-	33,759	10,000	1,000	(9,000)	-90.00%
100	0422	5385	00	HAZ MATERIALS DISPOSAL	-	448	902	500	500	-	-
100	0422	5395	01	STREETS & SIDEWALKS	9,978	-	-	-	-	-	-
100	0422	5397	00	STREET MARKING	4,472	3,650	35,419	30,000	35,000	5,000	16.67%
100	0422	5398	00	CLEANING SERVICES	-	17,631	15,809	20,000	13,000	(7,000)	-35.00%
100	0422	5399	00	TREE REMOVAL	41,865	42,180	23,854	63,000	14,218	(48,782)	-77.43%
100	0422	5420	00	OFFICE SUPPLIES	7,039	6,112	6,059	6,611	6,611	-	-
100	0422	5432	00	TOOLS & EQUIPMENT	8,569	7,885	6,603	9,000	7,500	(1,500)	-16.67%
100	0422	5450	00	CUSTODIAL SUPPLIES	-	-	-	500	-	(500)	-100.00%
100	0422	5461	00	DRAIN & BASIN SUPPLIES	12,308	7,042	7,199	30,000	500	(29,500)	-98.33%
100	0422	5480	00	VEHICLE SUPPLIES	56,548	94,116	110,399	77,000	52,000	(25,000)	-32.47%
100	0422	5531	00	CEMETERY SUPPLIES	3,352	-	4,774	35,500	10,000	(25,500)	-71.83%
100	0422	5532	00	ASPHALT SUPPLIES	85,039	41,472	43,813	40,000	45,000	5,000	12.50%
100	0422	5538	00	SIGNS	17,848	3,456	5,998	10,000	10,000	-	-
100	0422	5710	00	TRAVEL	8,000	5,603	1,169	8,000	10,000	2,000	25.00%
100	0422	5730	00	DUES & MEMBERSHIPS	1,856	2,173	2,521	1,540	1,800	260	16.88%
100	0422	5870	00	EQUIPMENT REPLACEMENT	-	41,977	41,977	41,977	-	(41,977)	-100.00%
				(422) TOTAL DPW	1,579,254	1,532,967	1,683,330	1,995,710	1,927,438	(68,272)	-3.42%
				% Increase (Decrease) over prior Fiscal Year	10.63%	-2.93%	9.81%		-3.42%		

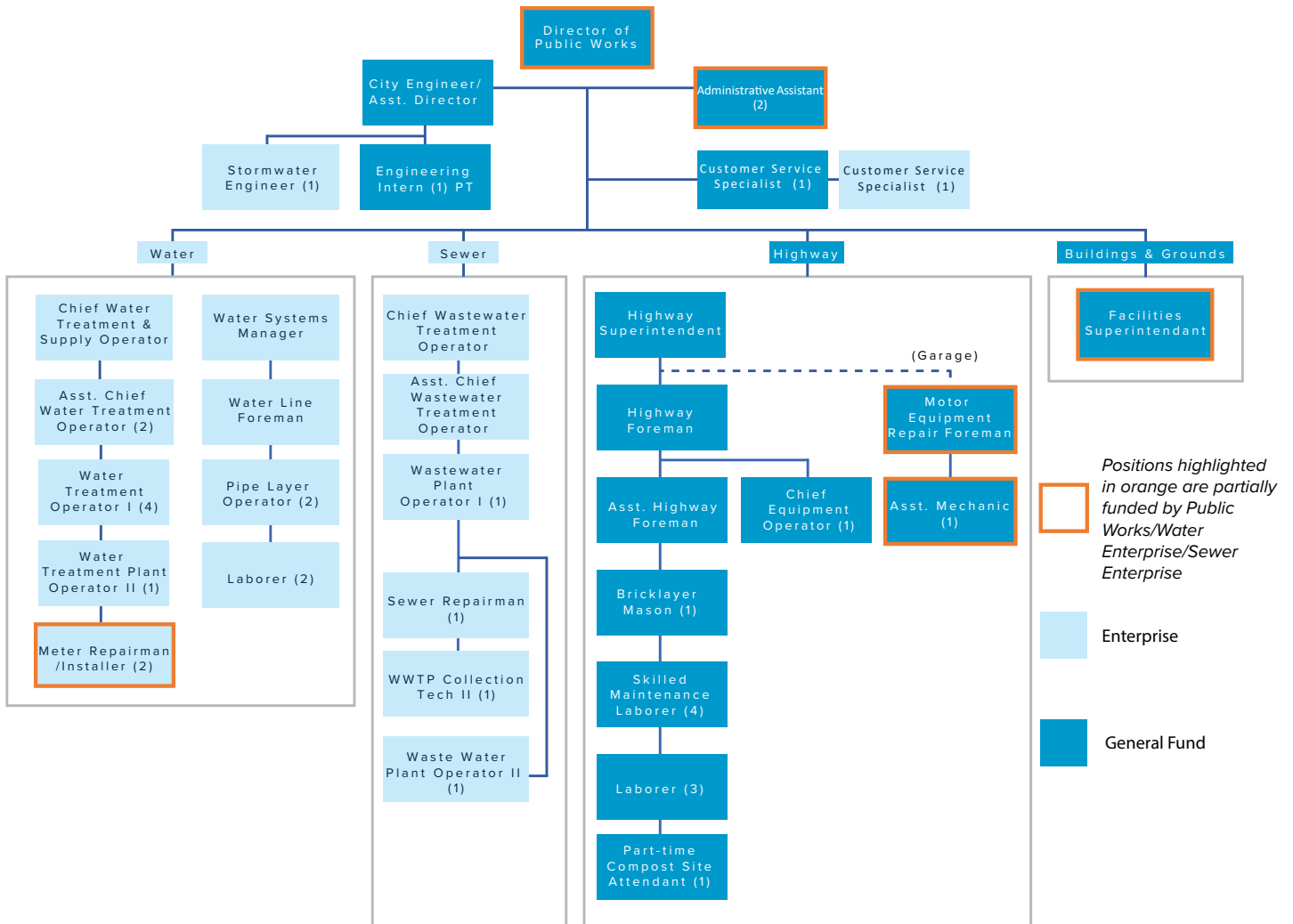
The budget increases this year are minimal and mostly linked to market conditions for fuel and energy. The personnel costs associated with some of our staff are split between DPW (general fund budget) and Water and Sewer (enterprise funds). A fleet management plan has been developed. No operating budget funded vehicle purchases are planned for FY26, other cash funded practices and replacements are now planned across all DPW divisions needs and applications. The budget otherwise includes annual work and best practices that we hear about most and are critical to our operations.

FY26 begins a shift of some tasks to the newly created enterprise supported stormwater unit, namely catch basin cleaning, street sweeping, drainage repair, drain clearing, street tree maintenance and similar. This helps to ensure this compliance maintenance work is funded and completed.

Any financial resources recovered in the shift of some tasks to stormwater are being used to off set staffing increases to address the cities back log of pothole repairs, sidewalk repairs and similar. Funds are also being pressed into service, cutting and general landscape needs at parks and city facilities, vendor lawn cutting remains level funded in FY26.

Snow and ice, solid waste/recycling, and street lighting are listed separately and the destination of those funds is apparent, minimal changes are expected; market and contract driven increases. Of particular note, we are expecting to be responsible for the cost to re-attach street lights on new poles set by National Grid in their voltage upgrade project.

Staff Salaries FY26



		FY26 Budget	FTE
DPW		\$1,065,616	16.95
Sewer Enterprise		\$676,340	9.55
Water Enterprise		\$1,185,364	16.55
TOTAL		\$2,927,320	43.05



Sewer and Water Enterprise budgets can be found beginning on page 92.

FY26 Budget Recommendations

(423) Snow & Ice					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(423) SNOW & ICE							
100	0423	5110	00	OVERTIME	62,654	80,576	41,106	50,000	50,000	-	-
100	0423	5251	00	REPAIRS & MAINT VEHICLES	83,904	39,083	41,627	25,000	25,000	-	-
100	0423	5271	00	EQUIPMENT RENTAL	374,023	430,850	303,668	24,000	24,000	-	-
100	0423	5534	00	ROCK SALT & SAND	151,539	136,029	89,683	150,000	150,000	-	-
100	0423	5780	00	OTHER	664	11,464	3,641	1,000	1,000	-	-
				(423) TOTAL SNOW & ICE	672,784	698,002	479,725	250,000	250,000	-	-
				% Increase (Decrease) over prior Fiscal Year	20.90%	3.75%	-31.27%		0.00%		



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

(430) Refuse & Disposal					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(430) REFUSE & DISPOSAL							
100	0430	5304	00	CONTRACT - GARBAGE PICKUP	1,275,530	1,386,135	1,796,753	2,018,388	2,078,940	60,552	3.00%
100	0430	5305	00	RECYCLING	40,294	48,432	36,620	51,750	53,303	1,553	3.00%
				(430) TOTAL REFUSE & DISPOSAL	1,315,825	1,434,567	1,833,373	2,070,138	2,132,243	62,105	3.00%
				% Increase (Decrease) over prior Fiscal Year	-0.69%	9.02%	27.80%		3.00%		

(424) Street Lighting					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(424) STREET LIGHTING							
100	0424	5215	00	STREET LIGHTING	80,629	142,183	123,103	150,000	150,000	-	-
				(424) TOTAL STREET LIGHTING	80,629	142,183	123,103	150,000	150,000	-	-
				% Increase (Decrease) over prior Fiscal Year	-23.88%	76.34%	-13.42%		0.00%		



FY26 Goals

- Actively oversee the rollout of amended water and sewer fees including a stormwater fee for the support of overdue capital improvements and MS4 compliance.
- Establish a comprehensive streets and sidewalks improvement plan in accordance with Council Bill 2023-098 and the I Amesbury 2030 master plan.
- Catalog and update assets and vehicles to provide accurate capital and fiscal planning.
- Provide cross training between management positions and create succession plans.
- Expand workforce to meet the demand for public services, repairs, and maintenance as well as enhanced communication and customer service.
- Develop specifications and construction standards for the City of Amesbury.
- Chart, document and clarify the responsibility of public works on infrastructure throughout the city in a way that accurately reflects local, state and federal laws while providing clear pathways for improvement and progress based on this information

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.

FY26 Budget Recommendation

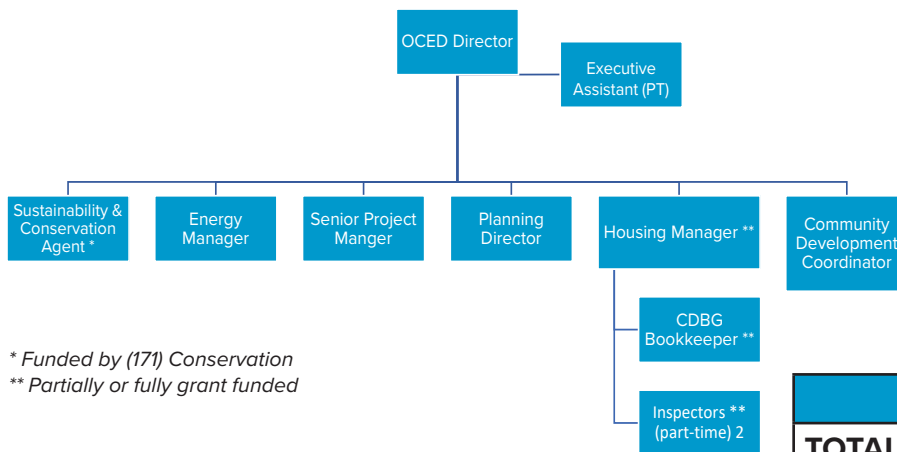
(182) Community & Economic Development					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(182) COMMUNITY & ECONOMIC DEVELOPMENT							
100	0182	5110	00	REGULAR SALARIES & WAGES	268,001	259,862	273,539	376,008	457,654	81,646	21.71%
100	0182	5152	00	SICK LEAVE BUYBACK	-	7,475	2,463	19,496	-	(19,496)	-100.00%
100	0182	5241	00	EV STATIONS MAINTENANCE	5,952	-	-	-	-	-	-
100	0182	5316	00	CONSULTING	7,195	2,500	2,500	20,000	25,000	5,000	25.00%
100	0182	5317	00	ADVERTISING	65	-	-	3,000	3,000	-	-
100	0182	5320	00	TRAINING	100	100	-	2,500	2,500	-	-
100	0182	5340	00	COMMUNICATIONS	3,916	815	1,343	900	900	-	-
100	0182	5420	00	OFFICE SUPPLIES	741	559	923	1,165	1,165	-	-
100	0182	5730	00	DUES & MEMBERSHIPS	-		-	1,000	1,000	-	-
				(182) TOTAL COMMUNITY & ECONOMIC DVLP	285,969	271,311	280,768	424,069	491,219	67,150	15.83%
				% Increase (Decrease) over prior Fiscal Year	-4.20%	-5.13%	3.49%		15.83%		

Approximately 90% of the department's allocation is expended on personal services to perform the work of the office. Other expenses are utilized for consulting services, communications, supplies, and departmental training.

OCED will continue to perform all day-to-day functions of the office and will build upon city-wide professional staff development and inter-departmental coordination throughout FY2026. Additionally, in FY2026, the OCED will continue to focus efforts on onboarding new staff, instituting a formal staff training program, supporting the CDGB program, managing new capital projects, applying for grant opportunities, and expanding the city's tax base with a wide array of economic development initiatives.

Community + Economic Development

Staff Salaries FY26



* Funded by (171) Conservation
 ** Partially or fully grant funded

	FY26 Budget	FTE
TOTAL	\$ 457,654	6



FY26 Goals

- Review and revise zoning amendments such as Accessory Dwelling Units and starter housing for smaller infill housing units within Amesbury’s established neighborhoods while ensuring that all new housing developments “fit-in” with the surrounding character and context and leverage these investments to upgrade existing infrastructure or improve areas where current infrastructure and services support potential development.
- Work closely with the Amesbury Chamber of Commerce to facilitate and promote economic development projects that broaden the tax base and improve neighborhoods and public facilities through collaboration and context-sensitive building and site design.
- Support the new Conservation and Sustainability Planner in their role as the staff liaison to the Open Space Natural Resources and Trails Committee and their work to promulgate stewardship and land management plans for municipal parks and open spaces as well as explore opportunities for addressing local needs for active and passive recreational fields.
- Advance local climate resiliency and mitigation efforts by hiring an energy manager in partnership with the Community Choice Power Supply Program (municipal aggregation program).
- Prioritize the surplus of city-owned property including the Amesbury Elementary School, Trader Allen’s Truck Stop and 58-63 Cynthia Lane.

Community + Economic Development

FY26 Budget Recommendations

(172) Planning Board					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(172) PLANNING BOARD							
100	0172	5110	00	REGULAR SALARIES & WAGES	925	-	-	2,900	2,900	-	-
100	0172	5316	00	CONSULTING	-	1,440	-	6,100	-	(6,100)	-100.00%
100	0172	5320	00	TRAINING	-	1,206	-	525	525	-	-
100	0172	5317	00	ADVERTISING	1,590	-	1,074	3,000	3,000	-	-
100	0172	5730	00	DUES & MEMBERSHIPS	-	-	821	-	-	-	-
				(172) TOTAL PLANNING BOARD	2,515	2,646	1,895	12,525	6,425	(6,100)	-48.70%
				% Increase (Decrease) over prior Fiscal Year	-28.89%	5.20%	-28.38%		-48.70%		

(171) Conservation					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(171) CONSERVATION							
100	0171	5110	00	REGULAR SALARIES & WAGES	48,878	36,039	21,514	71,950	71,675	(275)	-0.38%
100	0171	5152	00	SICK LEAVE BUY-BACK	-	3,086	1,155	-	-	-	-
100	0171	5316	00	CONSULTING	-	1,675	11,435	13,550	11,360	(2,190)	-16.16%
100	0171	5320	00	TRAINING	100	25	-	805	1,500	695	86.34%
100	0171	5340	00	COMMUNICATIONS	500	-	-	498	498	-	-
100	0171	5420	00	OFFICE SUPPLIES	19	-	-	-	-	-	-
100	0171	5730	00	DUES & MEMBERSHIPS	434	523	512	660	660	-	-
				(171) TOTAL CONSERVATION	49,931	41,347	34,615	87,463	85,693	(1,770)	-2.02%
				% Increase (Decrease) over prior Fiscal Year	4.86%	-17.19%	-16.28%		-2.02%		

(173) Zoning Board					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(173) ZONING BOARD							
100	0173	5317	00	ADVERTISING	-	265	160	525	525	-	-
				(173) TOTAL ZONING BOARD	-	265	160	525	525	-	-
				% Increase (Decrease) over prior Fiscal Year	-100.00%		-40%		0.00%		

Inspectional Services

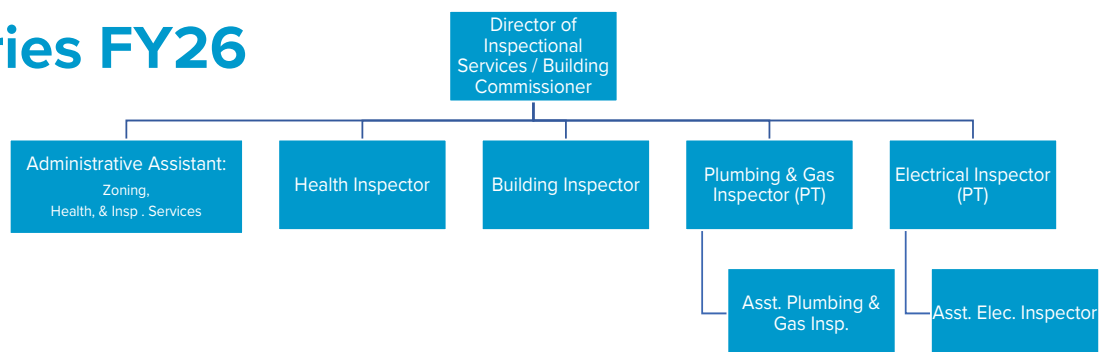
The Inspectional Services Department oversees all inspectional functions and permitting, including building, electrical, gas, health, and plumbing. In addition, the Inspectional Services Director serves as the city's designated Zoning Enforcement Officer. The Department also serves as liaison or agent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

FY26 Budget Recommendation

(241) Building Inspection					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(241) BUILDING INSPECTION							
100	0241	5110	00	REGULAR SALARIES & WAGES	292,597	305,793	317,066	325,289	326,208	919	0.28%
100	0241	5130	00	OVERTIME	6,482	10,805	5,785	8,000	8,000	-	-
100	0241	5192	00	CLOTHING ALLOWANCE	4,950	2,700	2,700	2,700	2,700	-	-
100	0241	5320	00	TRAINING	3,887	1,116	1,053	980	1,350	370	37.76%
100	0241	5340	00	COMMUNICATIONS	4,332	1,865	783	912	2,032	1,120	122.81%
100	0241	5420	00	OFFICE SUPPLIES	1,251	1,284	981	1,380	1,000	(380)	-27.54%
100	0241	5710	00	TRAVEL	22,394	21,600	21,600	21,600	21,600	-	-
100	0241	5730	00	DUES & MEMBERSHIPS	160	75	225	700	210	(490)	-70.00%
				(241) TOTAL BUILDING INSPECTION	336,052	345,238	350,194	361,561	363,100	1,539	0.43%
				% Increase (Decrease) over prior Fiscal Year	39.19%	2.73%	1.44%		0.43%		

Our communications line increased to cover the cost of a new phone and a new iPad for new staff. Using these pieces of equipment makes using our permitting software possible from the field and provides public devices for communication, especially in emergencies.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$326,208	4

FY26 Goals

- Focus on establishing a new team and adjusting to changes in staffing and responsibilities.

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.

FY26 Budget Recommendation

(510) Health Inspection					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(510) HEALTH INSPECTION							
100	0510	5110	00	REGULAR SALARIES & WAGES	60,359	40,673	39,682	40,473	55,476	15,003	37.07%
100	0510	5192	00	CLOTHING ALLOWANCE	-	900	900	900	900	-	-
100	0510	5275	00	WATER TESTING	2,693	814	1,280	1,824	1,824	-	-
100	0510	5314	00	REGIONAL HEALTH NURSE	12,688	16,050	-	15,000	-	(15,000)	-100.00%
100	0510	5316	00	CONSULTING	-	4,258	3,960	4,000	4,000	-	-
100	0510	5320	00	TRAINING	-	312	838	900	900	-	-
100	0510	5340	00	COMMUNICATIONS	193	-	456	456	456	-	-
100	0510	5385	00	HAZMAT MATERIAL DISPOSAL	-	-	3,000	3,000	3,000	-	-
100	0510	5420	00	OFFICE SUPPLIES	931	841	950	950	950	-	-
100	0510	5710	00	TRAVEL	5,400	4,800	4,800	4,800	4,800	-	-
100	0510	5730	00	DUES & MEMBERSHIPS	150	150	200	200	200	-	-
				(510) TOTAL HEALTH INSPECTION	82,413	68,798	56,066	72,503	72,506	3	-
				% Increase (Decrease) over prior Fiscal Year	-5.01%	-16.52%	-18.51%		0.00%		

The City of Amesbury serves as the lead municipality for the Public Health Excellence (PHE) for Shared Services Grant program, 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, Rowley, and West Newbury. This Shared Services Arrangement is officially called the Merrimack Valley Public Health Alliance, and this Alliance shares an annual grant in the amount of \$486,497.32 for each of the 3 years of the contract for the PHE program (FY25-FY27).

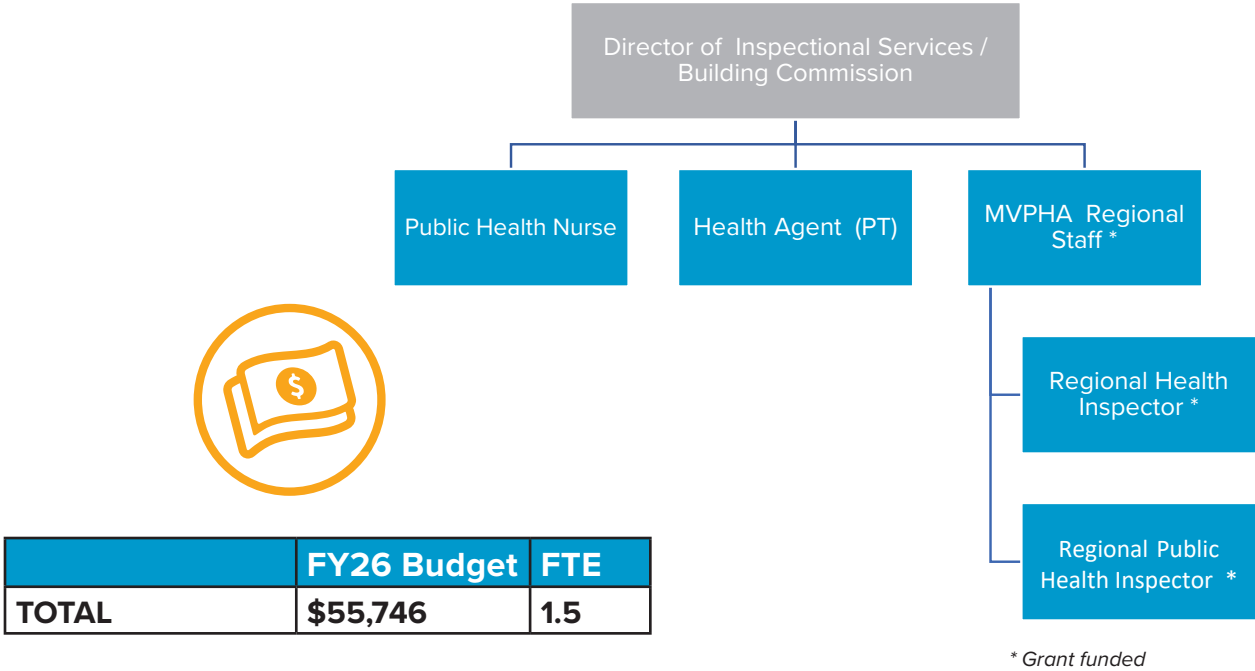
In FY25, the MVPHA funded the hiring of two regional staff members – a Regional Public Health Nurse and a Regional Health Inspector. These positions serve all Alliance communities and are 'housed' in Amesbury.

All participating communities must maintain their current level of funding in their respective Health Departments' budgets to be eligible to participate as this grant funding is to be used to supplement- not supplant current programming. You will see the amount of local funding we provide for a public health nurse has moved into the salary and wages line as we prepare to hire a staff person to fill this role rather than outsource as we have in the past. This budget remains level as required by the grant.

 FY26 Goals

- Establish local health programs under the Public Health Excellence Grant.

Staff Salaries FY26



Council on Aging

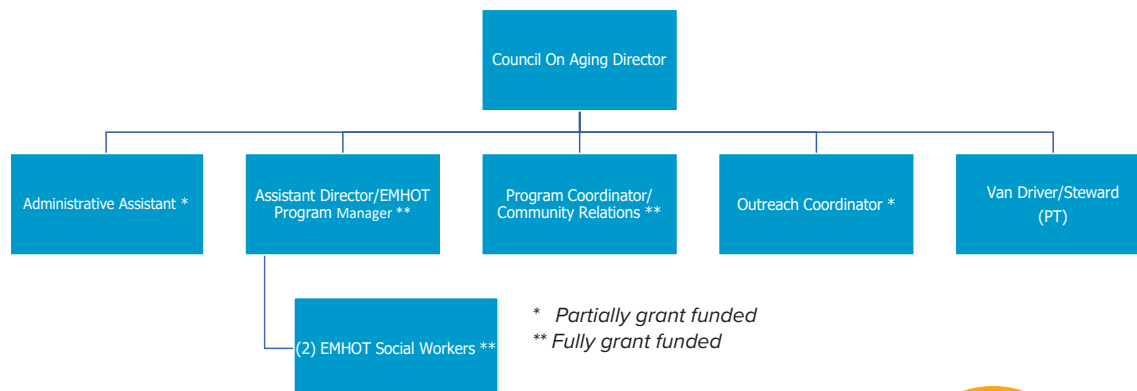
The Council on Aging's (COA) mission is to advocate for older adults, to identify their needs comprehensively, and to meet these needs on multiple levels; physically, emotionally, intellectually, economically, socially, and spiritually and to encourage maximum independence with the goal of maintaining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

FY26 Budget Recommendation

(541) Council on Aging					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(541) COUNCIL ON AGING							
100	0541	5110	00	REGULAR SALARIES & WAGES	145,214	138,013	153,546	174,683	171,892	(2,791)	-1.60%
100	0541	5340	00	COMMUNICATIONS	2,511	360	360	400	400	-	-
100	0541	5341	00	POSTAGE	-	834	-	-	-	-	-
100	0541	5420	00	OFFICE SUPPLIES	866	493	360	600	600	-	-
100	0541	5785	00	OFFICE EQUIPMENT	1,945	2,120	1,945	83	-	(83)	-100.00%
				(541) TOTAL COUNCIL ON AGING	150,536	141,820	156,210	175,766	172,892	(2,874)	-1.64%
				% Increase (Decrease) over prior Fiscal Year	22.66%	-5.79%	10.15%		-1.64%		

This is a level services budget. Most of what we do as a department and public service is provided through grant funding. Six of our eight staff members are either partially or fully grant funded. We are fortunate to have many supporters in our community and great partners in the Friends of the Council on Aging who make our programming possible.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$171,892	5.5





FY26 Goals

- Expand transportation options for seniors to increase mobility, access and socialization opportunities, utilizing new accessible vehicle provided by the Merrimack Valley Regional Transit Authority through the Massachusetts Department of Transportation (MassDOT) Community Transit Grant Program (CTGP).
- Optimize physical programming space at the Costello Center and continue to provide remote technology options and training to seniors with the intention of increasing program participation.
- Activate Amesbury's Age-Friendly Task Force with a public event planned in conjunction with other city departments, residents and businesses.

Veterans' Services

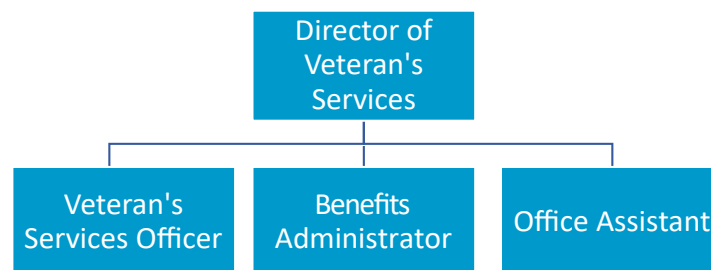
The Veterans' Services Office is the eyes and ears of the local Veteran Community. It gathers information pertinent to veterans and their families and distributes that information on a general or specific basis. The information distributed concerns Veterans rights, Veteran benefits, and in some cases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

FY26 Budget Recommendation

(543) Veterans					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(543) VETERANS							
100	0543	5110	00	PART-TIME SALARIES & WAGES	4,800	4,800	4,800	7,200	7,200	-	-
100	0543	5316	00	CONSULTING	57,485	69,651	67,746	71,802	71,682	(120)	-0.17%
100	0543	5340	00	COMMUNICATIONS	582	874	-	-	-	-	-
100	0543	5392	00	VETERANS BENEFITS	283,349	263,524	252,610	258,200	270,000	11,800	4.57%
100	0543	5420	00	SUPPLIES	-	-	201	-	-	-	-
100	0543	5426	00	FLAGS	1,833	2,450	3,154	3,000	3,000	-	-
				(543) TOTAL VETERANS	348,050	341,299	328,510	340,202	351,882	11,680	3.43%
				% Increase (Decrease) over prior Fiscal Year	-21.29%	-1.94%	-3.75%		3.43%		

In previous years, State Chapter 115 payments were trending lower because the number of recipients decreased. In FY2025 we have seen an increase in Veterans and their family members seeking financial assistance due to increased costs for food, fuel, and housing, we expect the need to continue. This increased demand has resulted in the Chapter 115 Benefits to be approximately \$20k over the budgeted amount. On the Federal Level, there continues to be a high demand for assistance filing compensation and pension claims due to the implementation of the PACT ACT. In Calendar Year 2024, Veteran Services filed well over 100 claims for Veterans and their dependents.

Staff Salaries FY26



Employed by the City of Newburyport



FY26 Goals

- Optimize the new Veterans benefits software recently released by Mass EOVS.
- Increase availability of computer and technology education and training specific to their benefit processing needs for Veterans through partnerships with local Councils on Aging.
- Develop a network of Veteran volunteers to assist in facilitation of a holiday toy collection drive.

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 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(542) YOUTH SERVICES							
100	0542	5110	00	REGULAR SALARIES & WAGES	307,986	339,439	332,724	379,050	392,762	13,712	3.62%
100	0542	5110	01	LAKE GARDNER SEASONAL BEACH DIRECTOR	11,775	7,412	7,677	10,000	10,000	-	-
100	0542	5152	00	SICK LEAVE BUYBACK	-	-	3,039	-	-	-	-
100	0542	5251	00	REPAIRS & MAINT VEHICLES	590	1,154	-	600	300	(300)	-50.00%
100	0542	5320	00	TRAINING	200	1,370	250	2,115	500	(1,615)	-76.36%
100	0542	5340	00	COMMUNICATIONS	4,863	3,548	3,513	3,720	3,720	-	-
100	0542	5350	00	RECREATION PROGRAM	13,622	11,785	13,061	13,500	15,000	1,500	11.11%
100	0542	5352	00	TRANSPORTATION	4,587	1,760	5,760	8,208	8,400	192	2.34%
100	0542	5420	00	OFFICE SUPPLIES & EQUIPMENT	6,856	2,278	2,983	700	500	(200)	-28.57%
100	0542	5480	00	VEHICLE SUPPLIES	651	143	62	300	300	-	-
100	0542	5730	00	DUES & MEMBERSHIPS	210	3,758	135	135	135	-	-
100	0542	5710	00	TRAVEL	3,000	125	2,450	3,600	3,600	-	-
100	0542	5791	00	CAMP KENT	14,188	11,771	11,920	10,792	13,000	2,208	20.46%
				(542) TOTAL YOUTH SERVICES	368,528	384,543	383,575	432,720	448,217	15,497	3.58%
				% Increase (Decrease) over prior Fiscal Year	46.40%	4.35%	-0.25%		3.58%		

A significant part of the recreation budget goes to staffing costs of the before and after school programming. In addition, a similar portion is spent on Summer staff salaries. We have had a waiting list for the Shay after school program all year, demonstrating a significant need in our community. In addition, last registration for summer, many of the programs filled up in five or ten minutes. This is a positive drastic change from previous years. We offer a variety of new programs every year to many different ages for both after school and summer.

During the time this budget was being drafted, Recreation was working with Amesbury Public Schools to explore transition in the management of the Before and After School Program. If that does change, this budget will see a change in actual revenue and expenses. That exact amount of this budget is transferred from the Youth Revolving account. No change or impact to taxpayers is expected.

Staff Salaries FY26



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



	FY26 Budget	FTE
TOTAL	\$402,762	3



FY26 Goals

- Facilitate transition of the City's before and after school programs to an appropriate and reasonable vendor.
- Assess City Hall as a potential facility for our offices and/or recreation activities.
- Increase programming to reach a wider and more diverse audience.
- Network with college institutions to provide working partnerships with Amesbury recreation.

Public Library

The Amesbury Public Library, under the authority of its Board of Trustees, provides safe space for lifelong exploration and learning, public understanding, freedom of expression, and experiencing beauty and wonder through the best possible resources, facilities, and services for our community.

FY26 Budget Recommendation

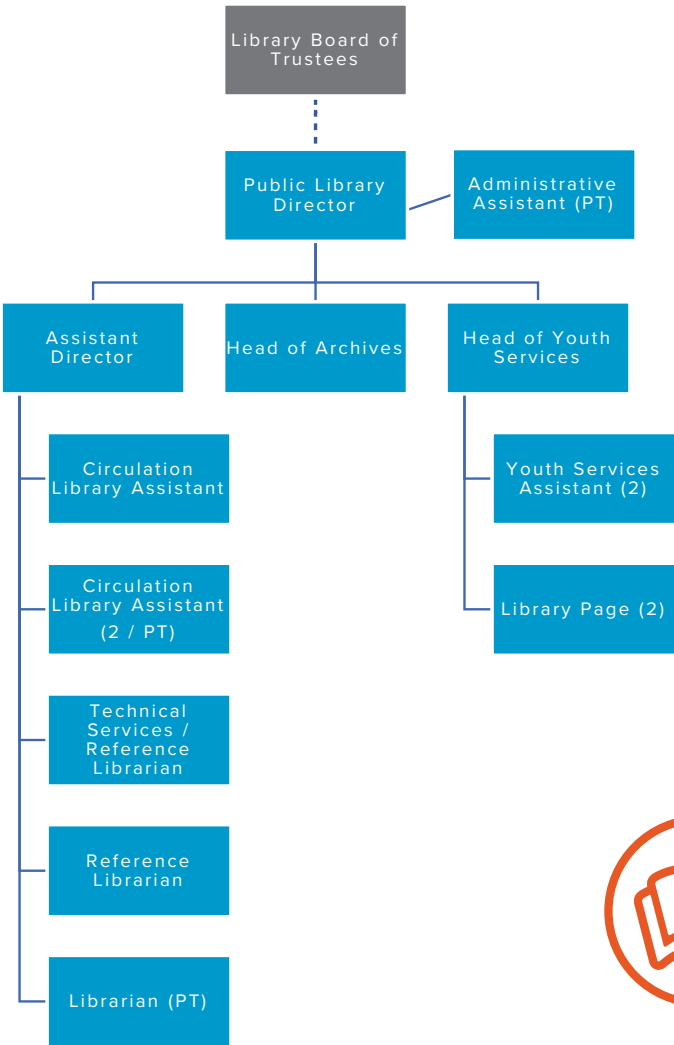
(610) Library					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(610) LIBRARY							
100	0610	5110	00	REGULAR SALARIES & WAGES	571,482	609,426	655,542	672,736	701,545	28,809	4.28%
100	0610	5130	00	OVERTIME	2,585	3,022	4,061	440	440	-	-
100	0610	5152	00	SICK LEAVE BUYBACK	37,132	4,550	706	-	-	-	-
100	0610	5211	00	ELECTRICITY	11,426	17,024	19,497	20,500	21,000	500	2.44%
100	0610	5212	00	HEAT	5,765	5,884	8,306	6,600	6,900	300	4.55%
100	0610	5241	00	REPAIRS & MAINT BUILDINGS	35,640	28,046	34,245	31,000	28,082	(2,918)	-9.41%
100	0610	5253	00	REPAIRS & MAINT OTHER EQUIP.	7,217	5,387	1,073	1,818	1,959	141	7.76%
100	0610	5317	00	ADVERTISING	2,320	2,425	-	-	-	-	-
100	0610	5320	00	TRAINING	-	1,741	1,500	1,500	1,500	-	-
100	0610	5340	00	COMMUNICATIONS	990	611	611	611	498	(113)	-18.49%
100	0610	5420	00	OFFICE EQUIPMENT & SUPPLIES	6,000	6,000	10,172	10,183	10,183	-	-
100	0610	5596	00	LIBRARY BOOKS	110,137	114,955	114,361	114,955	120,000	5,045	4.39%
100	0610	5597	00	PERIODICALS	7,873	7,468	8,444	7,834	9,275	1,441	18.39%
100	0610	5691	00	CONSORTIUM	32,847	32,847	34,473	36,179	35,788	(391)	-1.08%
100	0610	5730	00	DUES & MEMBERSHIPS	-	-	475	500	500	-	-
				(610) TOTAL LIBRARY	831,413	839,387	893,467	904,856	937,670	32,814	3.63%
				% Increase (Decrease) over prior Fiscal Year	4.08%	0.96%	6.44%		3.63%		

The FY26 Mayor recommended budget falls between level service and level funded. Our staffing level will remain unchanged. Our community's demand for both physical and electronic material have steadily increased these past few years. In FY24 123,842 physical items were checked out (+6,364 from FY23) and 28,470 electronic items were checked out (+8,313 from FY23). While we won't expand our purchasing of materials, a modest increase in our collection development budget will cover the cost of inflation.

Although our facility line appears reduced, those funds budgeted for unexpected facility maintenance costs have been moved to the DPW budget where they will be managed. We are grateful for the allocation of future sale proceeds from the surplus properties at 5 and 9 School Street which are committed toward envelope improvements for the building. The total of that sale is unknown at the time of print. All other lines remain unchanged except for some minor contract increases.

The library will meet minimum levels for State standards in FY26 for the Municipal Appropriation Requirement (MAR), which keeps us eligible for State Aid to Public Libraries (Massachusetts General Law, M.G.L., c.78, s19A) and certified to maintain our membership in the regional consortium.

Staff Salaries FY26



	FY26 Budget	FTE
TOTAL	\$ 701,545	10.56



FY26 Goals

We are prioritizing programs and services based on our Board approved FY24-26 Strategic Plan:

- Establish the Library as a center for learning, enrichment, and joy by improving access to collections and programs, fostering interest in local history and culture, and facilitating civic education and understanding utilizing a robust assortment of technology tools.
- Increase awareness of the Library's value through feedback loop that include varied viewpoints and diverse voices to create programs that meet the needs and interests of our community.
- Invest in our team in ways that support an internal culture of learning, collegiality and service to support operational and financial sustainability.
- Activate our community of support through improved communication and alignment with the Trustees and Friends of the Library.
- Ensure our building and facilities meet our community's needs by developing a holistic and sustainable approach to building management.

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FY

2026

ENTERPRISE FUND

FY26 Budget Recommendation

(620) Sewer Enterprise					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(620) SEWER ENTERPRISE							
620	0440	5110	00	REGULAR SALARIES & WAGES	568,156	626,093	563,152	627,245	676,340	49,095	7.83%
620	0440	5130	00	OVERTIME	114,917	122,149	155,874	127,000	127,000	-	-
620	0440	5152	00	SICK LEAVE BUYBACK	-	-	15,000	8,332	-	(8,332)	-100.00%
620	0440	5192	00	CLOTHING ALLOWANCE	5,820	6,990	5,400	5,400	5,400	-	-
620	0440	5211	00	ELECTRICITY	274,348	327,392	408,658	350,000	375,000	25,000	7.14%
620	0440	5212	00	HEAT	19,727	24,898	37,820	20,000	20,000	-	-
620	0440	5241	00	OTHER MUNICIPAL BUILD. MAINTENANCE	13,003	6,890	23,432	15,000	15,000	-	-
620	0440	5251	00	REPAIRS & MAINTENANCE VEHICLES	8,326	4,194	4,973	6,000	6,000	-	-
620	0440	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	84,970	62,955	60,735	61,500	45,000	(16,500)	-26.83%
620	0440	5258	00	LIFT STATION OPERATION & MAINTENANCE	77,411	70,666	73,551	185,000	65,000	(120,000)	-64.86%
620	0440	5271	00	RENT CONSTRUCTION EQUIPMENT	6,502	-	-	2,000	4,500	2,500	125.00%
620	0440	5272	00	RENT OTHER EQUIPMENT	12,000	84	168	15,000	5,000	(10,000)	-66.67%
620	0440	5291	00	SLUDGE DISPOSAL	185,125	171,000	222,804	207,000	207,000	-	-
620	0440	5316	00	CONSULTING	62,463	73,190	55,667	110,000	125,000	15,000	13.64%
620	0440	5317	00	ADVERTISING	290	496	-	200	200	-	-
620	0440	5318	00	CONSULTING LAB WORK	5,735	5,475	18,625	15,000	7,500	(7,500)	-50.00%
620	0440	5320	00	TRAINING	1,450	2,779	104	3,000	3,000	-	-
620	0440	5340	00	COMMUNICATIONS	6,419	6,748	6,194	5,520	5,520	-	-
620	0440	5341	00	POSTAGE	-	-	-	100	100	-	-
620	0440	5420	00	OFFICE SUPPLIES	2,702	2,621	93	4,000	4,000	-	-
620	0440	5432	00	TOOLS & EQUIPMENT	10,060	5,895	15,049	10,500	15,000	4,500	42.86%
620	0440	5450	00	CUSTODIAL SUPPLIES	5,294	6,517	6,202	6,400	6,400	-	-
620	0440	5480	00	VEHICLE SUPPLIES	7,085	9,128	8,202	-	6,000	6,000	-
620	0440	5530	00	LAB TOOLS & INSTRUMENTS	16,169	16,405	20,930	19,000	19,000	-	-
620	0440	5539	00	CHEMICALS	98,187	100,734	142,308	132,000	145,000	13,000	9.85%
620	0440	5541	00	PIPE CASTING & CEMENT	1,377	-	-	5,000	5,000	-	-
620	0440	5710	00	TRAVEL	11,894	9,400	2,269	11,200	11,200	-	-
620	0440	5730	00	DUES & MEMBERSHIPS	337	670	342	500	500	-	-
620	0440	5780	00	OTHER UNCLASSIFIED	3,819	9,577	12,000	17,500	25,000	7,500	42.86%
620	0440	5831	00	CAPITAL OUTLAY	-	-	-	-	250,000	250,000	-
620	0440	5870	00	EQUIPMENT REPLACEMENT	50,441	74,757	26,647	145,700	120,000	(25,700)	-17.64%
620	0440	5871	00	MANHOLE REHAB	-	-	-	29,300	-	(29,300)	-100.00%
620	0440	5872	00	EQUIPMENT LEASE	241	162	-	250	250	-	-
620	0440	5873	00	SEWER CONSTRUCTION	-	80,304	-	-	-	-	-
620	0440	5874	00	SEWER VEHICLE PURCHASE	-	-	-	332,200	-	(332,200)	-100.00%
620	0440	5961	00	TRANSFER TO GENERAL FUND	-	-	-	-	85,979	85,979	-
620	0440	5981	00	SALARY RESERVE	-	-	-	-	15,000	15,000	-

FY26 Budget Recommendation

(620) Sewer Enterprise					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
620	0440	5995	00	RESERVE FOR ENCUMBRANCE	52,045	43,687	192,987	-	-	-	-
620	0460	5001	00	STORMWATER MISC EXPENDITURES	-	-	-	175,000	10,000	(165,000)	-94.29%
620	0460	5110	00	STORMWATER SALARIES & WAGES	-	-	-	75,000	98,042	23,042	30.72%
620	0460	5276	00	CATCH BASIN CLEANING	-	-	-	-	80,000	80,000	-
620	0460	5316	00	STORMWATER CONSULTING	-	-	-	-	60,000	60,000	-
620	0460	5342	00	STREET SWEEPING & DISPOSAL	-	-	-	-	60,000	60,000	-
620	0460	5343	00	STORM DRAIN & CULVERT CLEANING	-	-	-	-	50,000	50,000	-
620	0460	5380	00	OTHER PURCHASED SERVICES	-	-	-	-	10,000	10,000	-
620	0460	5399	00	STREET TREE MANAGEMENT	-	-	-	-	50,000	50,000	-
620	0460	5861	00	PIPE & DRAIN REPAIR & REPLACEMENT	-	-	-	-	60,000	60,000	-
620	0700	5308	00	FINANCIAL BANKING SERVICES	1,275	1,114	379	1,500	1,500	-	-
620	0700	5910	00	PRINCIPAL LONG TERM DEBT	664,409	753,910	370,012	138,562	135,012	(3,550)	-
620	0700	5915	00	INTEREST LONG TERM DEBT	73,826	42,676	(8,704)	32,434	53,495	21,061	-
620	0910	5170	00	HEALTH INSURANCE	54,605	86,582	97,752	103,093	109,900	6,807	6.60%
620	0910	5171	00	PENSION	182,767	181,101	177,326	190,132	186,616	(3,516)	-1.85%
620	0910	5173	00	WORKERS COMPENSATION	14,625	8,508	7,455	8,858	9,104	246	2.78%
620	0910	5174	00	LIFE INSURANCE	307	246	215	256	226	(30)	-11.72%
620	0910	5175	00	MEDICARE	4,398	10,951	10,722	7,609	10,646	3,037	39.91%
620	0910	5176	00	DENTAL	2,580	3,098	3,098	3,495	3,575	80	2.29%
620	0910	5181	00	MEDEX	19,269	19,360	22,479	25,106	36,219	11,113	44.26%
620	0945	5740	00	LIABILITY INSURANCE	16,789	14,517	17,243	20,992	21,575	583	2.78%
620	0945	5741	00	AUTO LIABILITY INSURANCE	2,800	1,559	2,062	2,045	2,102	57	2.79%
				(620) TOTAL SEWER ENTERPRISE	2,743,962	2,995,477	2,779,225	3,260,929	3,448,901	187,972	5.76%
				% Increase (Decrease) over prior Fiscal Year	10.49%	9.17%	-7.22%		5.76%		

We hired a consultant, and a rate study was completed in FY25, and overall, the Sewer division is in good shape, the stormwater control unit, housed within the Sewer utility will increase the sewer budget by about \$500,000. Funds have been added to our capital outlay 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.

FY26 Budget Recommendation

(610) Water Enterprise					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	ACTUAL	REVISED BUDGET			
				(610) WATER ENTERPRISE							
610	0450	5110	00	REGULAR SALARIES & WAGES	957,968	1,027,376	1,008,573	1,081,466	1,185,364	103,898	9.61%
610	0450	5121	00	POLICE DETAIL PAY	6,840	-	-	-	-	-	-
610	0450	5130	00	OVERTIME	129,445	145,959	196,851	175,000	175,000	-	0.00%
610	0450	5140	00	SHIFT	21,092	21,055	17,772	27,000	27,000	-	0.00%
610	0450	5152	00	SICK LEAVE BUYBACK	1,236	-	-	23,332	-	(23,332)	-100.00%
610	0450	5192	00	CLOTHING ALLOWANCE	8,970	10,590	11,250	10,350	13,000	2,650	25.60%
610	0450	5211	00	ELECTRICITY	267,683	268,061	319,716	270,000	300,000	30,000	11.11%
610	0450	5212	00	HEAT	32,089	31,860	37,664	25,000	25,000	-	0.00%
610	0450	5241	00	OTHER MUNICIPAL BUILD. MAINTENANCE	30,572	20,357	34,505	20,000	12,920	(7,080)	-35.40%
610	0450	5251	00	REPAIRS & MAINTENANCE VEHICLES	10,307	59,521	72,034	22,224	45,224	23,000	103.49%
610	0450	5253	00	REPAIRS & MAINT OTHER EQUIPMENT	69,877	43,087	45,190	30,000	30,000	-	0.00%
610	0450	5271	00	RENT CONSTRUCTION EQUIPMENT	600	-	-	-	10,000	10,000	-
610	0450	5272	00	RENT EQUIPMENT OTHER	178	252	-	800	800	-	-
610	0450	5291	00	SLUDGE DISPOSAL	81,737	78,428	54,606	50,000	60,000	10,000	20.00%
610	0450	5316	00	CONSULTING	97,254	70,918	62,720	123,000	80,000	(43,000)	-34.96%
610	0450	5303	00	POLICE DETAIL PAY	-	-	4,550	1,000	1,000	-	0.00%
610	0450	5317	00	ADVERTISING	4,583	3,660	5,069	400	3,500	3,100	775.00%
610	0450	5318	00	CONSULTING LAB WORK	15,529	55,116	57,882	66,000	67,000	1,000	1.52%
610	0450	5320	00	TRAINING	2,641	-	11,069	10,000	12,000	2,000	20.00%
610	0450	5340	00	COMMUNICATIONS	8,331	8,638	8,225	6,300	6,300	-	0.00%
610	0450	5341	00	POSTAGE	-	-	-	2,000	2,000	-	0.00%
610	0450	5420	00	OFFICE SUPPLIES	5,420	3,532	5,160	4,000	4,000	-	0.00%
610	0450	5432	00	TOOLS & EQUIPMENT	8,173	7,207	11,883	11,100	10,000	(1,100)	-9.91%
610	0450	5450	00	CUSTODIAL SUPPLIES	2,988	2,595	1,508	3,000	3,000	-	0.00%
610	0450	5480	00	VEHICLE SUPPLIES	10,877	17,706	10,687	24,000	24,000	-	0.00%
610	0450	5530	00	LAB TOOLS & INSTRUMENTS	21,947	15,400	20,936	27,000	27,000	-	0.00%
610	0450	5532	00	ASPHALT SUPPLIES	3,088	800	-	8,000	8,000	-	0.00%
610	0450	5539	00	CHEMICALS	340,082	255,309	477,613	400,000	375,000	(25,000)	-6.25%
610	0450	5541	00	PIPE CASTING & CEMENT	37,167	26,099	23,806	33,200	30,000	(3,200)	-9.64%
610	0450	5592	00	HYDRANTS	3,748	9,094	-	11,800	15,000	3,200	2712%
610	0450	5595	00	METERS	5,428	53,666	2,420	-	120,000	120,000	-
610	0450	5710	00	TRAVEL	11,232	9,661	7,565	11,200	11,200	-	0.00%
610	0450	5730	00	DUES & MEMBERSHIPS	7,922	7,869	7,589	5,440	7,940	2,500	45.96%
610	0450	5780	00	OTHER UNCLASSIFIED	2,350	13,142	6,445	12,500	12,500	-	0.00%
610	0450	5841	00	CAPITAL OUTLAY	-	-	-	-	227,500	227,500	-
610	0450	5870	00	EQUIPMENT REPLACEMENT	92,179	114,328	18,712	268,194	6,000	(262,194)	-97.76%
610	0450	5872	00	EQUIPMENT LEASE	29,567	336	-	-	-	-	-
610	0450	5961	00	TRANSFER TO GENERAL FUND	-	-	-	-	99,704	99,704	-

FY26 Budget Recommendation

(610) Water Enterprise					FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Budget	Mayor's Budget % Change vs. FY 25 Budget
610	0450	5963	01	GOODWIN CREEK WATER MAIN	112,282	5,804	-	-	-	-	-
610	0450	5963	02	FY22 CENTRIFUGE	-	74,842	-	-	-	-	-
610	0450	5963	03	FY22 ROOFS AT WATER TREATMENT	23,100	540,149	43,496	-	-	-	-
610	0450	5981	00	SALARY RESERVE	-	-	-	-	20,000	20,000	-
610	0450	5995	00	RESERVE FOR ENCUMBRANCE	51,095	33,518	134,301	-	-	-	-
610	0700	5308	00	FINANCIAL BANKING SERVICES	12,853	10,894	9,905	14,000	14,000	-	-
610	0700	5910	00	PRINCIPAL LONG TERM DEBT	908,967	972,578	971,481	893,430	905,182	11,752	1.32%
610	0700	5915	00	INTEREST LONG TERM DEBT	223,350	223,927	200,962	178,997	157,669	(21,328)	-11.92%
610	0910	5170	00	HEALTH INSURANCE	139,821	179,836	186,583	223,341	267,942	44,601	19.97%
610	0910	5171	00	PENSION	242,082	256,643	284,155	317,824	329,806	11,982	3.77%
610	0910	5173	00	WORKERS COMPENSATION	27,788	17,016	15,388	15,507	15,937	430	2.77%
610	0910	5174	00	LIFE INSURANCE	522	645	553	729	646	(83)	-11.39%
610	0910	5175	00	MEDICARE	9,346	17,472	17,899	15,576	17,512	1,936	12.43%
610	0910	5176	00	DENTAL	3,625	4,635	4,260	4,826	3,697	(1,129)	-23.39%
610	0910	5181	00	MEDEX	15,990	16,098	16,584	17,923	22,708	4,785	26.70%
610	0945	5740	00	LIABILITY INSURANCE	37,775	36,081	36,622	46,868	48,168	1,300	2.77%
610	0945	5741	00	AUTO LIABILITY INSURANCE	3,780	2,641	2,912	2,867	2,947	80	2.79%
				(610) TOTAL WATER ENTERPRISE	4,141,477	4,774,404	4,467,099	4,495,194	4,843,166	347,972	7.74%
				<i>% Increase (Decrease) over prior Fiscal Year</i>	0.25%	15.28%	-6.44%		7.74%		

APPENDICES

FY

20

APPENDIX A

AMESBURY PUBLIC SCHOOLS BUDGET
SCHOOL COMMITTEE APPROVED



Amesbury School Budget - School Committee Approved

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. As part of this process, the Leadership Team developed a zero based budget. The intention behind creating a budget in this way is to ensure that cost center managers include only the things that are needed for their building instead of simply moving numbers over. The District Strategy and District and School Committee goals are clearly aligned and all budget requests relate to at least one goal or priority. The initial budget (Superintendent's Recommended Budget) sent to the School Committee for consideration was a level services budget that represented an increase of 8.44% over FY25's budget. The Leadership team was then asked to make revisions and identify reductions/cuts to the level services budget to represent both a 3% and 5% increase over FY25. Those identified cuts/reductions were first shared publicly on [February 24, 2025](#). The Public Hearing took place on March 10, 2025 and included a significant amount of public feedback on the relocation of AIHS, loss of world language at AMS, loss of buses at AHS, as well as the loss of school librarians. The School Committee deliberated on March 17, 2025 and on March 24, 2025, they approved a budget to move forward to the Mayor which represented an increase of 7.71% over the FY25 budget

School Committee Goals

1. Make our work more visible and accessible to the public.
 - Participate in the new website design process to ensure the SC section is consistent, up-to-date, and accessible.
 - Create a communications strategy for commonly used platform to share up-to-date information
 - Curriculum and Inclusion Subcommittee will establish expectations for presentations at SC meetings from district leaders and content experts to ensure public presentations are informative and germane.
2. Develop a process for onboarding new members that classifies roles, responsibilities, protocols and expectations to support a productive working environment for the success of our schools.
 - Policy and Personnel will create a new member guide for distribution to new members when they are elected/appointed.
3. Considering stakeholder engagement and impact on the school community we will develop a plan for sustaining and enhancing a high quality and desirable educational program in an era of limited resources.
 - Finance and Facilities will review budget reporting to improve transparency
 - Long Range Planning will assess desirability and feasibility of resource reallocation



Amesbury School Budget - School Committee Approved

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 District Strategy for 2024-2025](#)

[Link to Full District Strategy](#)

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 FY26 budget includes the following obligations:

Contractual Obligations:

Contractual Items	Amount
Teachers 3.25% increase (all units)	\$681,007
Teacher Step Increases	\$274,932
Teacher Step 12 increase (20)	\$46,435
Para step increases	\$36,927
MPFT step increases	\$19,691
Para and MPFT Longevity increases	\$11,600
Teachers longevity increases	\$37,250
Individual contract increases 3.25%	\$75,756
Additional para days (3)	\$49,326
Total	\$1,232,924



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Item	Amount
Column Moves	\$39,849
Utilities - Natural Gas	\$20,000
Utilities - Electric	\$33,534
Contracted Services - Salter transportation	\$36,960
Contacted Services - Cleaning Company	\$11,451
AIHS Rent Increase (\$500-\$1500/month)	\$7,000
ENE - HVAC	\$13,092
Homeless Transportation	\$112,000
SC Contracted Services - Supt Search	\$20,000
City Retirement	\$37,467
OSD Private OOD Tuition Increase	\$342,064
Special Education Transportation	\$100,000
Collaborative Tuitions	\$204,296
Reduction of Circuit Breaker Funds	\$209,612
Level Services - Staff - Grade 2 Teacher and EL Teacher	\$148,000
Special Education Legal Services	\$25,000
Legal Services - Negotiations	\$25,000
Grades 3 & 8 Chromebooks	\$98,000
Health Insurance - (10%)	\$470,641
Medicare portion of FICA	\$17,167
Workers Compensation	\$9,133
Property/Liability	\$17,037
Total Non Contractual Assumptions	\$1,997,303
Total Known Assumptions	\$3,203,862 (8.44%)

Assumptions

Every district's budget has to account for contractual increases and changes to positions. Below, please find the relevant information for the FY '26 budget.

Salary Assumptions:

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



Amesbury School Budget - School Committee Approved

Continuation of Level Services

This budget includes an additional grade 2 teacher to accommodate the increasing class sizes at the lower grades as well as an additional EL teacher as our EL numbers more than doubled from FY24 to FY25 from 45 to 95 students.

Fixed Costs:

- Increase in the district's assessment from the Essex County Retirement System - 2.6%
- Increase in health insurance costs - 10%
- Increase in School Medicare costs - Based on updated salaries
- Increase in Workers' Compensation Insurance - 7%

Special Education:

- Assumes the circuit breaker reimbursement amount received in FY25 for FY24 expenses. We anticipate that the amount of \$1,223,076 will represent the FY26 budgetary offset amount. This amount assumes the circuit breaker program will continue to be funded fully at a 75% reimbursement rate;
- Assumes a 5% increase in special education public outside placements based on current students enrolled and an additional \$100,000 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 including reverting back to 10 buses at the secondary level; audit services, legal services (increased due to pending negotiations in FY26), 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.

Replacement Technology Expenses:

- Replacement of student devices at Grades 3 and 8 (\$98,000), previously funded through the ESSER grants.

Athletic Expenses:

- This year's budget includes coaches' contractual obligations, an increase of 6% for game officials and 5% increase in operational expenses.

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.



Amesbury School Budget - School Committee Approved

- The facility rental account currently has a balance of \$36,000, with the anticipation of the Performance Center at the Middle School going back on line, we hope to generate additional revenue.

Budget Increase

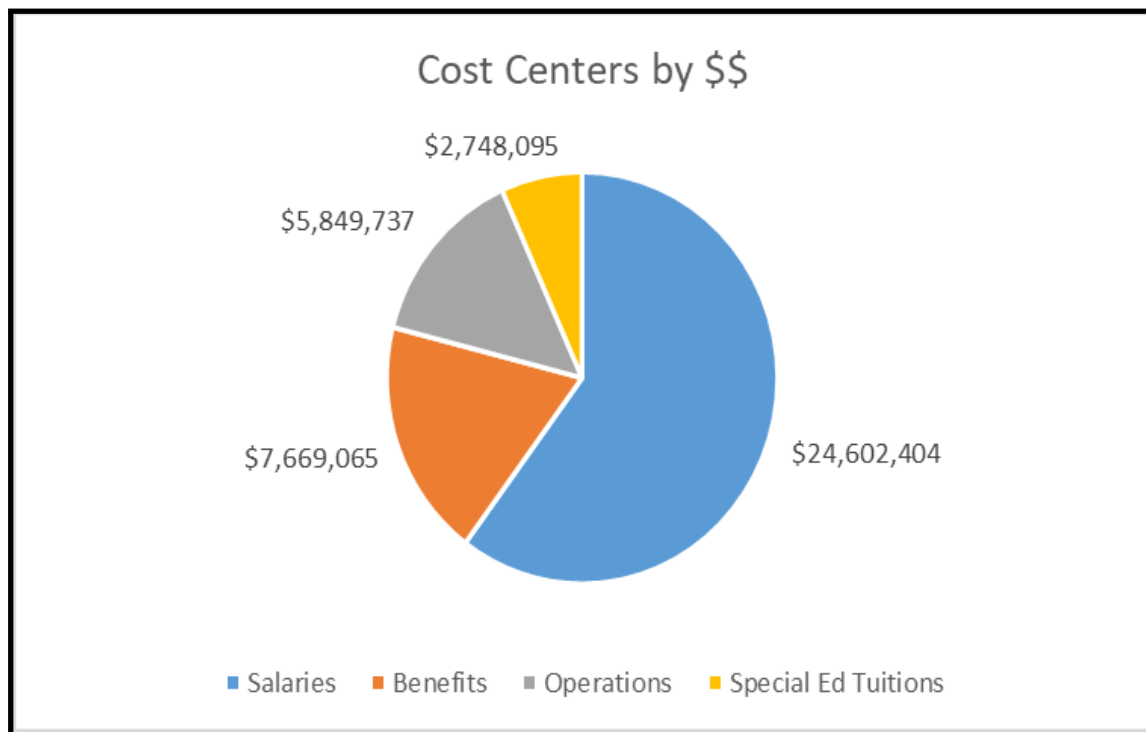
This proposed budget includes a 7.71% increase over the approved FY25 budget or an increase of \$2,923.862

School Committee Approved Budget - March 24, 2025

At their meeting on March 24, 2025, the School Committee voted to approve a budget that reduced the proposed level services budget by approximately \$250,000 (42,000 from an AIHS MPFT, \$108,000 from AMS administration, and an additional \$100,000 in School Choice offsets at AHS.

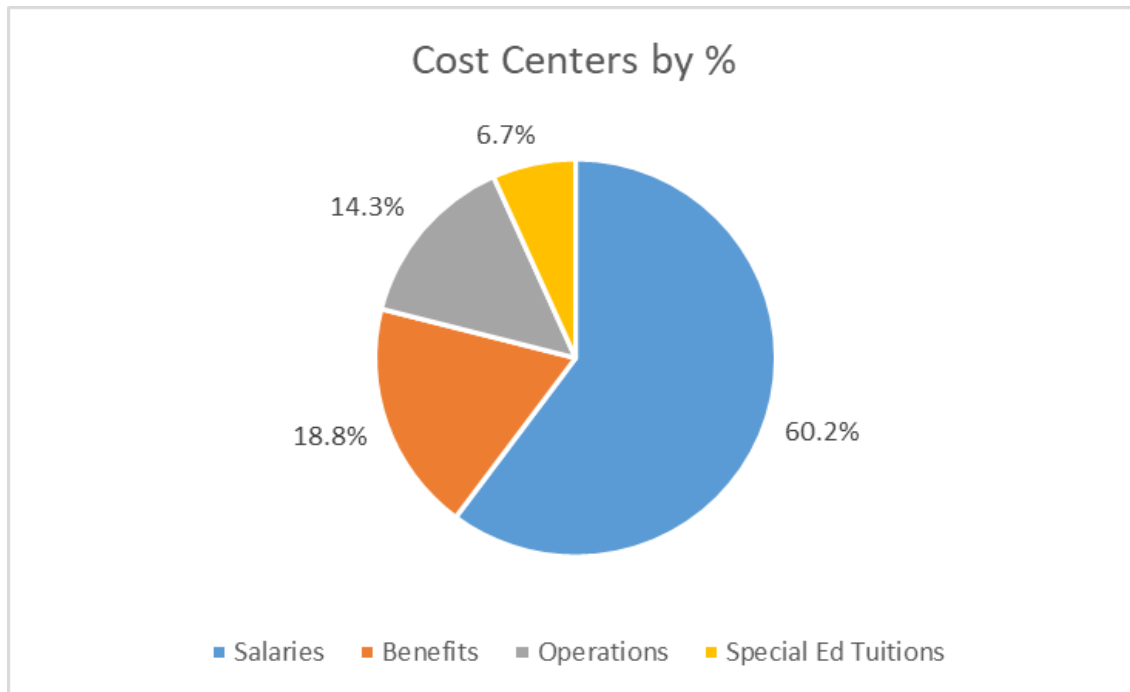
Expenses

Totals by Cost Center





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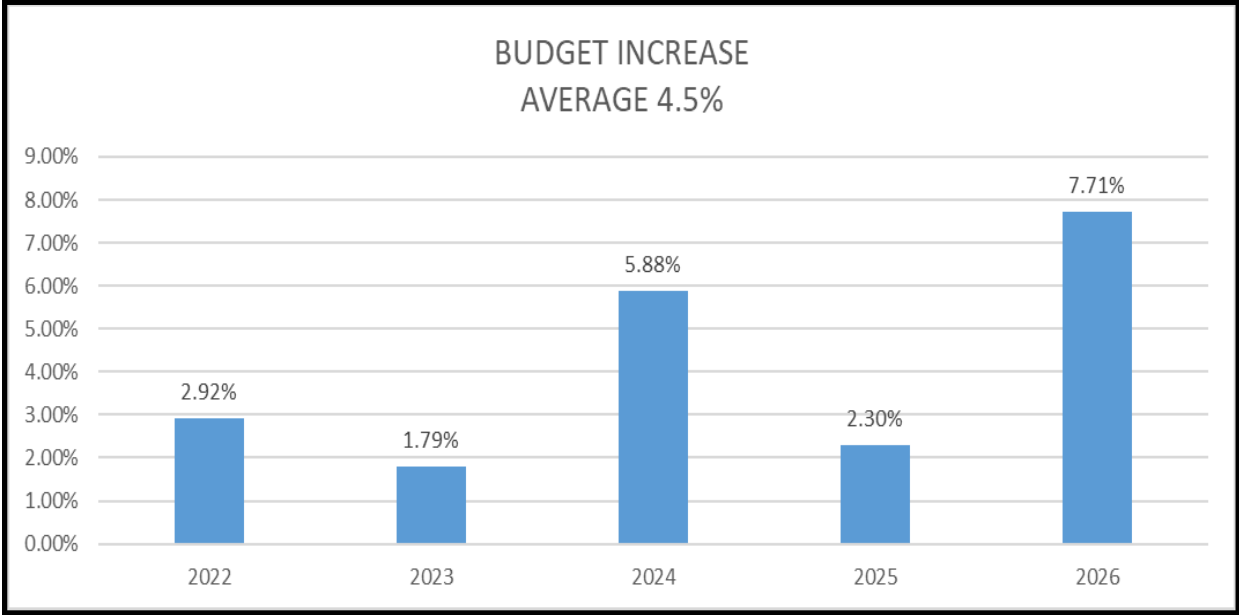


Budget Amount and Percent Increase History

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	1.79%
FY24	\$36,783,093	5.00%
FY24 Revised	\$37,093,489	5.88%
FY25	\$37,945,439	2.30%
FY26	\$40,869,300	7.71%



Average Budget Increases FY22- FY26



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% of the total FY26 recommended budget. This includes the cost for steps, column moves, and longevity increases for all eligible staff in accordance with all Collective Bargaining Agreements. All groups have agreements which run through August, 2026.

Special Education Costs

Funds needed to support anticipated out-of-district tuition and transportation costs are expected to increase in FY26 due to students who have moved into the district with existing placements, and the increasing costs to place them. The FY26 budget includes out-of-district placement and transportation costs for 41 students. The FY26 budget also includes a reduction of \$209,612 in the Circuit Breaker offset due to the reduced revenue projection. 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.

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



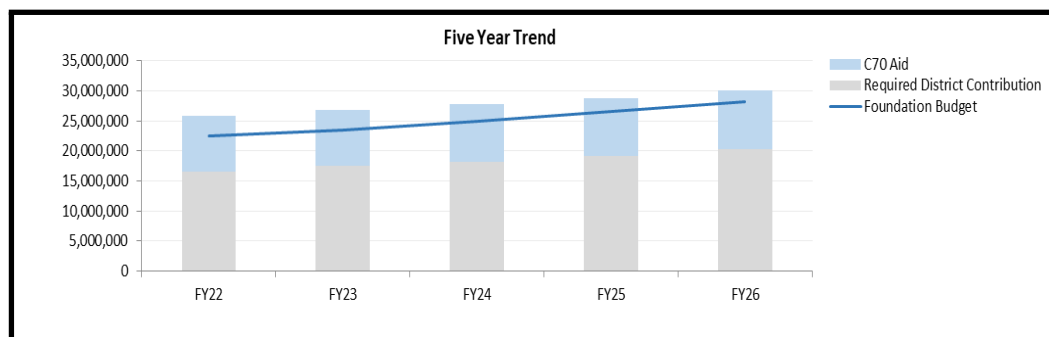
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Academic Year	Oct 1 In District Enrollment	# students on IEPS	% of students on IEPS	% of students state-wide on IEPS	# students OOD
2008-2009	2443	421	17.2%	17.1%	34
2009-2010	2424	389	15.8%	17.0%	36
2010-2011	2385	423	17.5%	17.0%	36
2011-2012	2315	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
2024-2025	1793	523	25.4%	20.6%	39

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 25, the city's contribution was 68.1% of the total budget. In the FY 26 School Committee Budget, the city's contribution will be 69.8%, while Chapter 70 will provide 22.1%, and revolving accounts and grants will account for 8.1% of the budget.

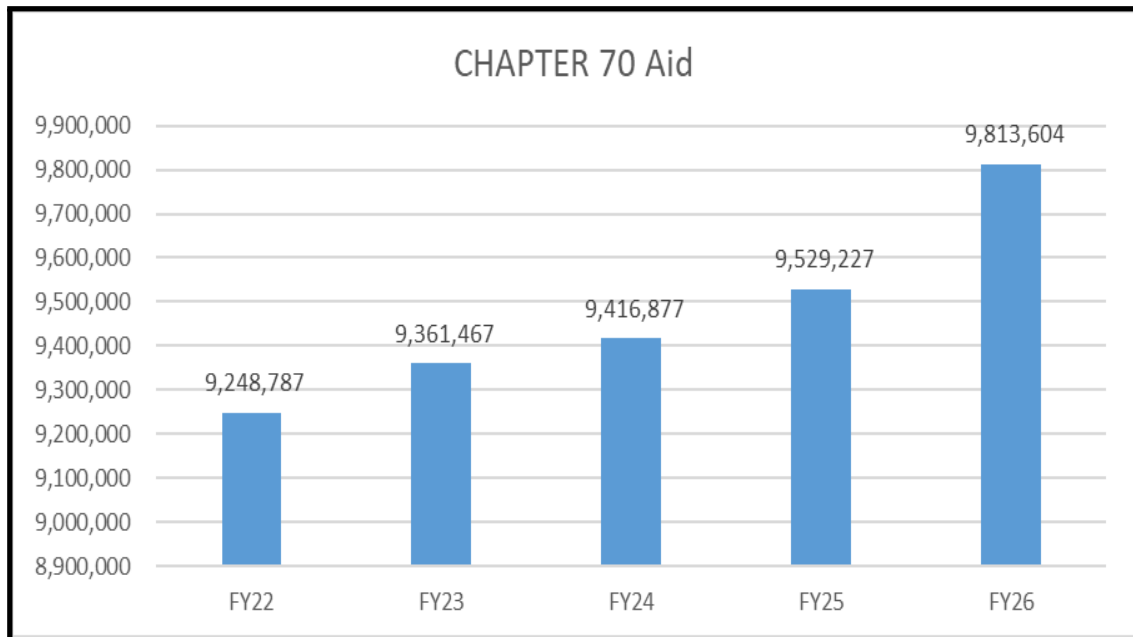
Chapter 70 Contributions - Five Year Trend (DESE Website)



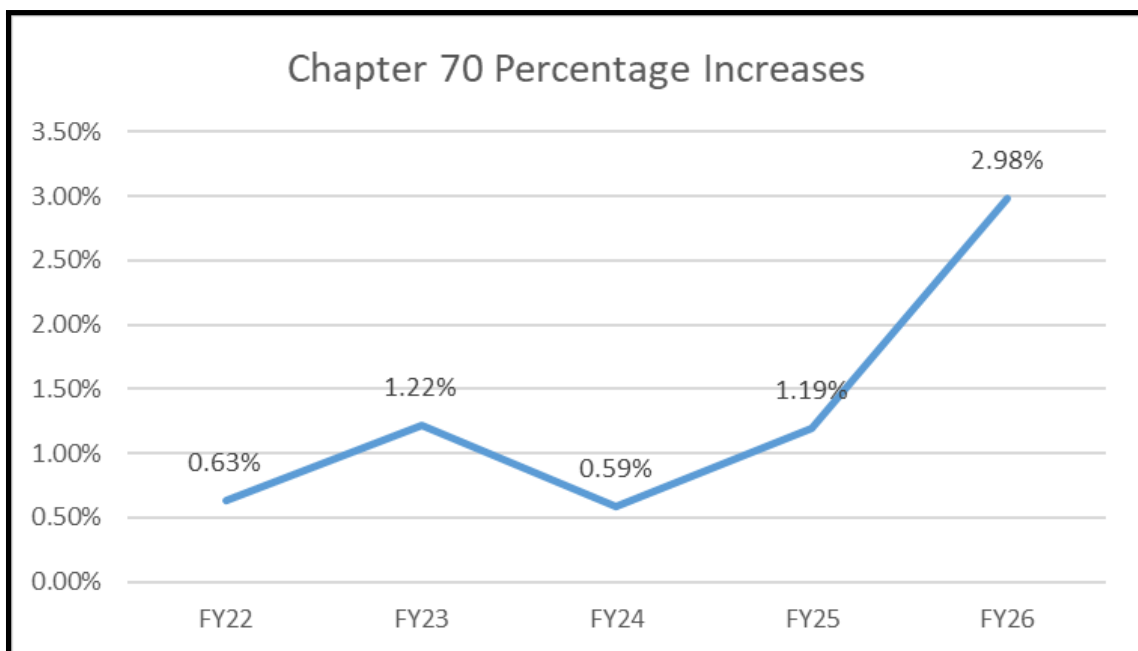


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Chapter 70 Aid



Chapter 70 Percentage Increases





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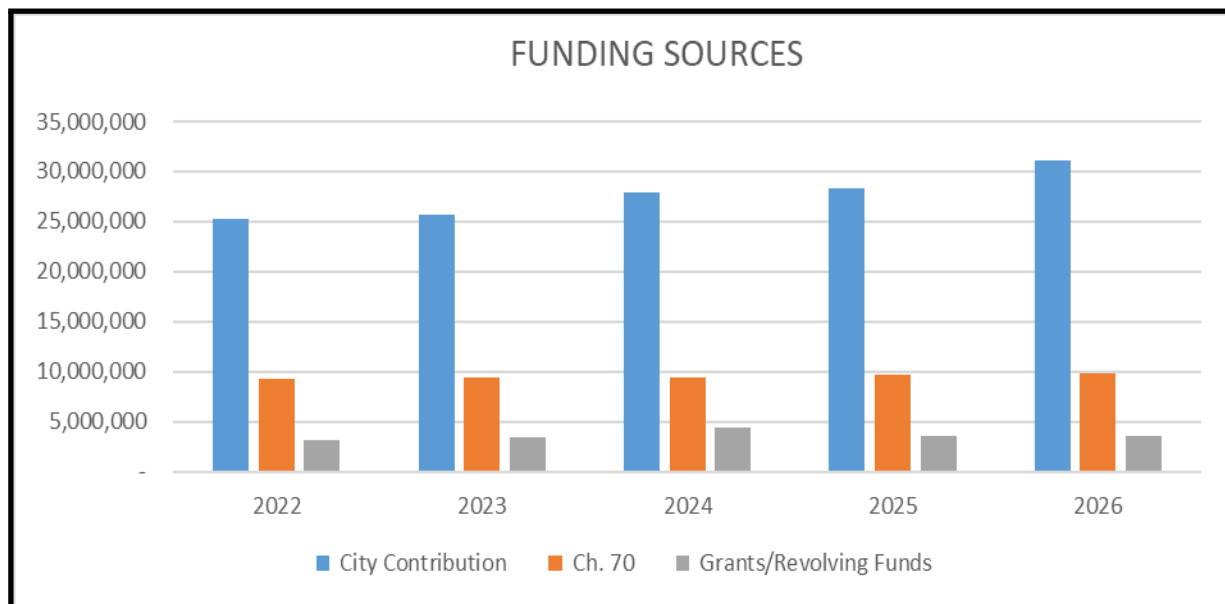
Budget Summary Comparison

	FY25	FY26	Difference	% increase
General Fund	\$37,945,439	\$40,869,300	\$2,923,861	7.71%
Grants/Revolving	\$3,602,258	\$3,618,762	\$16,504	0.46%
Total School Funds	\$41,547,697	\$44,488,062	\$2,940,365	7.08%

FY 26 Funding Sources

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

History of Funding Sources



Federal and State Grants

If no information is available regarding changes to federal or state funding while building the budget, it is assumed that the current year funding will be carried forward into the following year. Many federal and state grants have specific criteria regarding how the funds are able to be spent. Currently, our district receives \$1,055,918 in federal grants. At this time, we anticipate that those funds will be provided by the federal government.



Amesbury School Budget - School Committee Approved

Title I - Fund Code 305

This is a federal entitlement grant, which has been used to fund consultant and tutoring services to students requiring additional support in our Title I schools, Shay Memorial Elementary School, Cashman Elementary School, and Amesbury Innovation High School (AIHS). The FY '26 budget assumes the grant will fund these same services.

Title IIA - Fund Code 140

In FY '25, the funds were used to offset the Literacy Coach position that serves both elementary schools. The FY '26 budget assumes similar use of the funds as well as the anticipated amount of funding.

Title III - Fund Code 180

FY '25 represented the first time that the Amesbury Public Schools received these funds. APS signed an MOU with the Triton Regional Public Schools which resulted in both districts being able to receive funding to help ensure that ELs attain English proficiency and develop high levels of academic achievement in English. In FY'25, the funds were used to purchase K-12 curriculum to support the English language learning. We anticipate at least a similar level of funding for FY'26 which will be used to continue to engage EL families.

Title IV - Fund Code 309

In FY '25, 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'26 Budget assumes a similar use of funding and may include the continuation of UDL work.

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 '25, this grant offset the cost of 18 paraprofessional positions. The FY'26 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.

The Playful Learning Institute Grant - Fund Code 350

The District was selected for this grant in January 2025 as one of eight schools in the Commonwealth of Massachusetts. The grant supports the creation of playful, engaging environments for students at the early childhood and elementary grade levels (PK-3) that are intentionally designed to meet grade level learning standards. This is a grant designated as a one year (FY'26) grant but starts this spring.



Amesbury School Budget - School Committee Approved

Entitlement & Competitive Grants: FY 2025

Grant	Type	FY19	FY20	FY21	FY22	FY23	FY24	FY25
305 Title I	Federal	\$252,661	\$264,458	\$260,938	\$257,793	\$333,579	\$318,590	\$315,238
140 Title IIA	Federal	\$57,216	\$53,138	\$51,632	\$45,488	\$52,665	\$45,879	\$46,963
180 Title III: English Language Acquisition	Federal							\$8,103
309 Title IV	Federal	\$18,713	\$17,021	\$19,261	\$17,751	\$18,449	\$24,444	\$23,115
262 Early Childhood	Federal	\$19,595	\$19,928	\$20,049	\$20,064	\$20,791	\$21,217	\$21,145
240 IDEA Entitlement	Federal	\$610,157	\$601,954	\$616,414	\$612,057	\$614,053	\$657,340	\$639,917
Special Education Circuit Breaker	State	\$991,834	\$1,330,231	\$1,545,733	\$1,435,576	\$1,495,992	\$1,332,688	\$1,223,076
Comprehensive Health	State					\$40,000	\$40,000	\$37,500
350 Playful Learning Institute	State							\$175,000
302 American Rescue Plan Homeless Children and Youth	Federal				\$9,081			
CRVF	Federal			\$443,700				
RLT Essentials	Federal			\$33,674				
CARES Act - from City	Federal			\$319,798 and \$517,980				
Coronavirus Prevention	State			\$89,050				
113 ESSER I	Federal			\$217,534				
115 ESSER II	Federal			\$835,787				
119 ESSER III	Federal				\$1,927,437	Continued	Continued	



Amesbury School Budget - School Committee Approved

252 American Rescue	Federal				\$107,380			
264 American Rescue	Federal				\$9,551			
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	\$2,490,057

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 Shay, 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 23-25 school years, the AMS Performance Center has not been available for use. This space should be available at the start of the 2025-2026 school year.

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.



Amesbury School Budget - School Committee Approved

Revolving Accounts Utilization

Account	Description	Budgeted Receipts	Budgeted Expenses	Utilized for:
School Choice	Revenue received from state assessed to sending district	\$815,000	\$923,027	AHS Teacher Salaries plus 1 BCBA Salary
South Hampton Tuition	Tuition Revenue received from South Hampton for AHS Students	\$230,779	\$184,645	AHS Teacher Salaries
Athletics	User Fees/ Gate Receipts	\$120,000	\$120,000	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	\$1,220,629	\$1,060.501	Cover cost of management company and all labor and costs and equipment repair and replacement

Budget Recommendation

The Administration and the District Leadership Team have worked diligently to arrive at a level services budget that maintains as much of our existing services, opportunities, and resources as is possible. This budget includes two new level services positions, one at grade 2 and one EL teacher which allows both the middle and high schools to have their own EL teacher. From SY23-24 to SY24-25, our ML population has increased from 45 students to 95 students district-wide.

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



Amesbury School Budget - School Committee Approved

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. As they have each year, the principals and directors 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 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 resulted in an increase of 8.44% over the FY '25 budget. From there, the School Committee recommended that we reduce the middle school cost center by \$108,000, the AIHS cost center by \$41,832 (MPFT less the cost of cleaning company), and increase the School Choice offset by \$100,000 at the high school. At the March 24, 2025 School Committee meeting, the School Committee approved a budget that included a 7.71% increase over FY '25 budget. In June, the City Council will vote on the budget for the schools. In the case that the City Council does not approve the 7.71% increase in budget, the District Leadership Team will make the identified reductions to meet the City Council approved 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. We continue to see 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 2025-2026 school year. This budget maintains the same number of high school teachers funded through South Hampton revenue at 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. As noted above, the School Committee recommended increasing the School Choice offset to support an additional teacher bringing the total to 9 teachers and one BCBA.

The operating budget consists of two components: personnel services and expenses. Personnel services (salaries and benefits) account for approximately 79% of the FY26 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 on February 24, 2025. After a public hearing on March 10th, the School Committee deliberated at a meeting on March 17th and agreed upon a budget that it voted to adopt on March 24th and present to the Mayor and City Council for final approval in June.



Amesbury School Budget - School Committee Approved

Budget Timeline

Budget preparation information sent to all administrators	November 22, 2024
Budget Requests submitted to the Director of Finance and Operations	December 20, 2024
Budget Development and Deliberation by Administration	December 27, 2024 - January 17, 2025
Finance Subcommittee Reviews Budget	January 27, 2025 and February 10, 2025
Initial Budget Presentation to School Committee	February 24, 2025
Public Hearing	March 10, 2025
School Committee Deliberation of Budget	March 17, 2025
School Committee Vote on Budget	March 24, 2025

**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/5 or \$74,000.
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 '26 budget are based on year 3 of the most recent Collective Bargaining Agreement that is in place through August 31, 2026.



Amesbury School Budget - School Committee Approved

Staffing and Enrollment

FY26 Scattergram (Teacher counts (FTE) by Step/Scale

FY26 STAFF COUNTS (FTE) BY STEP/SCALE									
Step	B/BSN	B/BSN+18	B/BSN+36	M/MSN	M/MSN+15	M/MSN+30	M/MSN+45	M/MSN+60	MM/CAGS
1	-								
2	2.00								
3	2.00			4.00					
4	3.00			1.00					
5	-			3.00		1.00	1.00	1.00	
6	1.00			5.00		1.00			1.00
7	-	1.00		2.00	1.00				3.00
8	5.00	2.00		6.00	1.00				
9				4.00	1.00				1.00
10				4.00	4.00				1.00
11				23.00	7.00	5.00	4.00		15.00
12				10.00	4.00	3.00		1.00	12.00
15				3.00	14.00	6.00	9.00	7.00	24.00
Total	13.00	3.00	-	65.00	32.00	16.00	14.00	9.00	57.00

October 1, 2024 Enrollment (DESE SIMS Data)

Sgt. Jordan Shay Memorial Lower Elementary School

Pre-K	K	1	2	Total
54	143	151	137	485

Cashman Elementary School

3	4	5	Total
129	145	139	413

Amesbury Middle School

6	7	8	Total
104	130	130	364



Amesbury School Budget - School Committee Approved

Amesbury High School

9	10	11	12	PG	Total
117	129	124	104	7	481

Amesbury Innovation High School

9	10	11	12	Total
14	9	15	12	50

District Enrollment

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	P G	Total
54	143	151	137	129	145	113	104	130	130	131	138	139	116	7	1793



Amesbury School Budget - School Committee Approved

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 2024-2025 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%
2019	153	2024-2025	143	93.46%
Average	177.6		148.29	84%

From 2006 to 2019, the number of births in Amesbury decreased by 75 from 228 to 153. 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 84% of children born in Amesbury. In the last two school years, the percentage of kindergarten-aged children who enrolled at Shay has increased dramatically.



Amesbury School Budget - School Committee Approved

Projected Enrollment - Birth Year and Kindergarten Enrollment

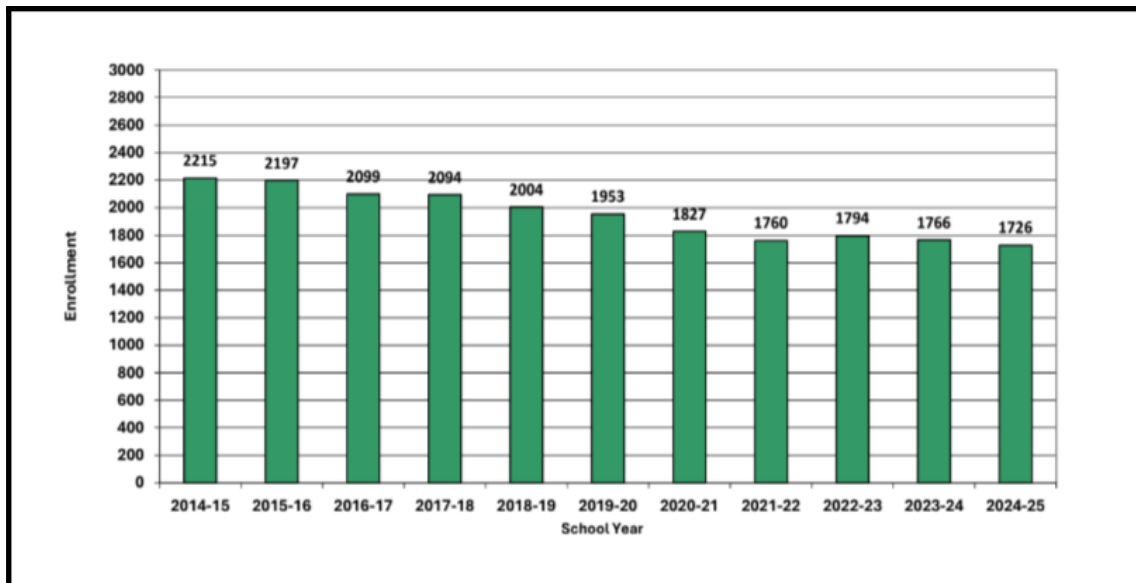
Birth Year	Number of Births	K School Year	# K enrollments (projected)
2019	153	2024 - 2025	143 (93.5%)
2020	153	2025 - 2026	147 (96.1%)
2021	212	2026 - 2027	189 (89.2%)
2022	162	2027 - 2028	144 (88.9%)
2023	168 (estimated)	2028 - 2029	150 (89.3%)
2024	172 (estimated)	2029 - 2030	153 (89%)
2025	176 (estimated)	2030 - 2031	156 (88.6%)
2026	178 (estimated)	2031 - 2032	158 (88.8%)
2027	171 (estimated)	2032 - 2033	152 (88.9%)
2028	173 (estimated)	2033 - 2034	154 (89%)
2029	174 (estimated)	2034 - 2035	155 (89.1%)

This year's report projects a consistent number of births over the next few years. If that prediction holds true and we enroll 88-89% of those students in Kindergarten, our Kindergarten classes should range around 143-155 students with a notable exception of the 2026 - 2027 school year, which could include 189 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.



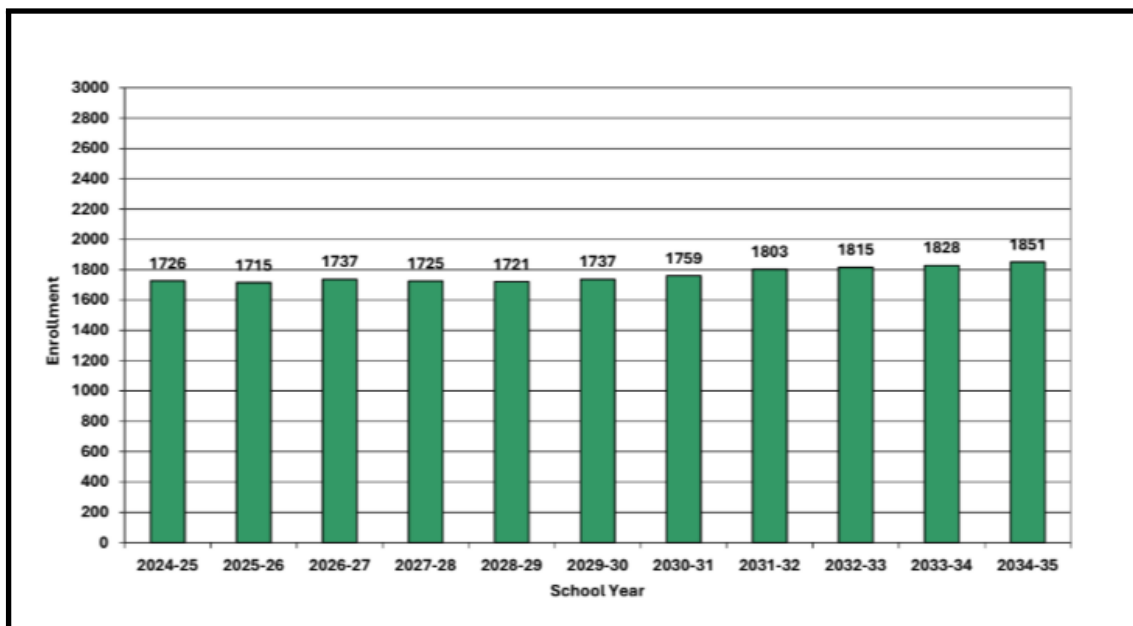
Amesbury School Budget - School Committee Approved

Enrollment for the Past Ten Years (2014 - 2025)



The number of students enrolled in our schools for the 2024-2025 school year is actually less than our October enrollment numbers as we certified this year. The October 1st enrollment number is 1793.

Projected Enrollment for the Next Ten Years (2024 - 2035)



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.



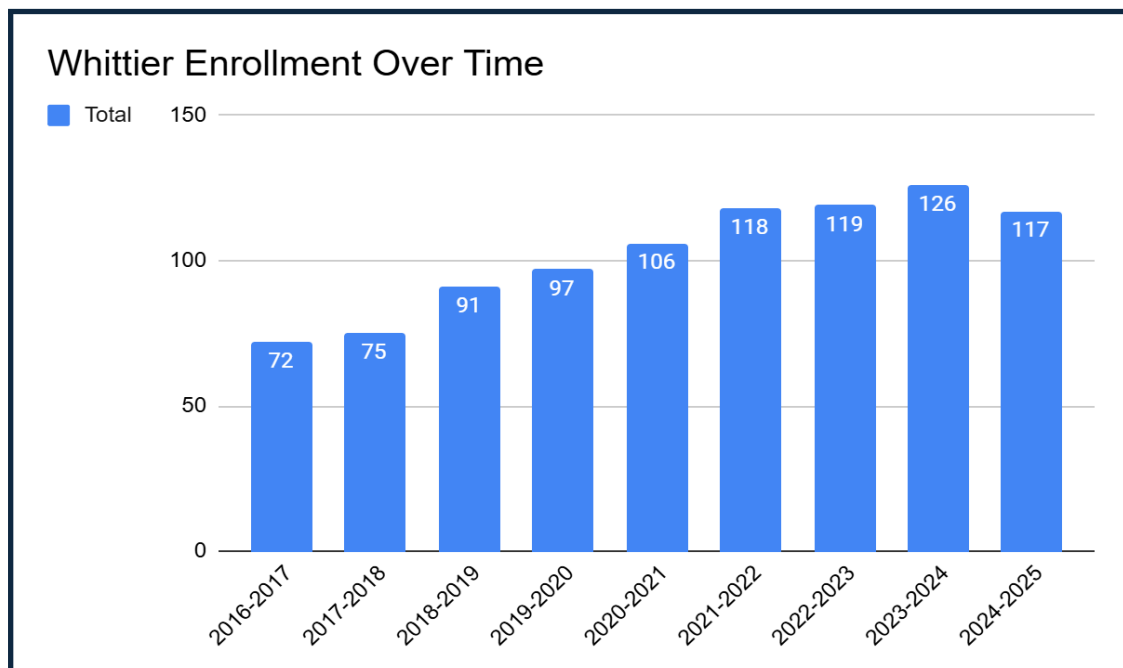
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Projected Enrollment by Grade Span (New Grade Configurations)

Year	PreK-2	3-5	6-8	9-12
2024-2025	528	405	363	522
2025-2026	540	404	363	500
2026-2027	590	401	367	471
2027-2028	592	418	386	421
2028-2029	596	430	385	403
2029-2030	559	480	383	408
2030-2031	571	483	400	398
2021-2032	579	486	411	420
2032-2033	579	448	460	422
2033-2034	577	461	460	424
2034-2035	574	470	461	440

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.



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TOTALS BY COST CENTER

Cost Center	Location Code	FY24 ACTUAL	FY25 SC APPROVED BUDGET	FY26 DRAFT BUDGET	% Increase over FY25 BUDGET
District Administration	310	1,106,651	1,249,445	1,374,838	10.04%
Transportation	311	698,377	607,240	756,200	24.53%
Sgt. Jordan Shay Lower Elementary	312	5,282,452	5,555,369	6,070,944	9.28%
Cashman Upper Elementary	313	3,758,475	4,112,584	4,308,705	4.77%
Middle School	314	5,947,494	5,631,472	5,794,993	2.90%
High School	315	5,401,893	5,650,664	5,916,708	4.71%
Innovation High School	321	940,120	872,958	920,685	5.47%
District Technology	316	176,924	200,606	205,919	2.65%
Maintenance	317	2,612,256	2,601,758	2,745,211	5.51%
Curriculum & Prof. Development	318	325,337	597,659	529,382	-11.42%
Special Education	319	4,200,047	3,918,353	4,913,976	25.41%
Employee Benefits	320	6,643,383	6,947,331	7,331,739	5.53%
Grand Total		37,093,409	37,945,439	40,869,300	7.71%



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FY2026 LEVEL SERVICES BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
	ADMINISTRATION				
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	8,220	8,221	8,488	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	15,601	3,748	23,748	MASC Policy Renewal (online) & NESDEC, Super Search
100 310 1110 6342	SC ADVERTISING	1,355	1,500	1,500	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	159	0	0	MASC conference for school committee members eliminated
100 310 1110 6730	SC DUES	6,539	6,896	6,896	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	333	600	600	Retirement gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	200,194	199,044	205,513	Superintendent(1.0)
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SALARY	65,467	64,232	66,485	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	14,173	10,137	10,529	School Spring, Smore acct, Zoom licenses, etc.
100 310 1210 6341	SUPT. POSTAGE	1,784	2,000	2,000	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	6,062	5,000	6,000	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,102	2,500	2,500	Per contract
100 310 1210 6730	SUPT. DUES	3,320	3,750	2,000	MASS Dues, Amesbury Rotary, NS Super Roundtable
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	143,849	143,849	146,085	Director of Finance & Operations (1.0)
100 310 1410 6150	BUSINESS OFFICE STAFF	132,694	129,709	134,259	Includes Accts Receivable & Payroll Coordinator (2.0)
100 310 1410 6200	NON-EMPLOYEE INSURANCE	257,246	243,385	260,422	Insurance w/7% inc (guestimate)
100 310 1410 6300	CONTRACTED SERVICES	13,215	2,100	2,100	Droplet fee
100 310 1410 6710	TRAVEL	875	2,025	2,025	MASBO Conferences & travel reimbursement per contract
100 310 1410 6730	DUES	2,255	2,308	2,308	MAPT, MASPA, etc.
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	71,955	75,756	Budget non-union increases
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	110,151	150,000	Anticipated Column Moves for professional staff
100 310 1420 6150	HUMAN RESOURCES SALARY	32,236	36,720	36,720	Shared HR with city
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMENT)	10,280	27,000	27,000	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	41,957	50,000	75,000	SC/Labor attorney & Pupil Personnel attorney (negotiations)
100 310 3100 6300	PARENT LIAISON SERVICES	1,479	1,000	10,000	Translation services
100 310 3200 6165	LEAD NURSE	10,000	10,000	10,000	Lead Nurse stipend
100 310 3200 6500	NURSING SUPPLIES	3,343	4,000	4,000	AED Maintenance
100 310 4230 6250	EQUIPMENT MAINTENANCE	8,116	7,524	8,000	Copier lease/maint contract
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	90,172	55,091	49,904	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	32,800	44,000	44,000	Crossing guard salary based on # of corners
100 310 5550 6400	CROSSING GUARD SUPPLIES	825	1,000	1,000	Supplies for crossing guards, gloves, signs, etc.
	ADMINISTRATION TOTAL	1,106,651	1,249,445	1,374,838	



Amesbury School Budget - School Committee Approved

FY2026 LEVEL SERVICES
BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
	TRANSPORTATION				
100 311 3300 6330	TRANSPORTATION SERVICES	669,698	627,240	664,200	Transportation Contract (includes 10 buses both levels)
100 311 3300 6330	TRANSPORTATION USER FEE OFFSET	(48,000)	(48,000)	(48,000)	User fees \$150/rider, \$300 family cap
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	76,679	28,000	140,000	Homeless transportation increased based on FY25
	TRANSPORTATION TOTAL	698,377	607,240	756,200	



Amesbury School Budget - School Committee Approved

FY2026 LEVEL SERVICES BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
SGT. JORDAN SHAY LOWER ELEMENTARY SCHOOL					
100 312 2210 6107	PRINCIPAL SALARY	131,737	131,557	136,516	Principal (1.0), Bldg. Coordinator stipend
100 312 2210 6150	SECRETARY SALARY	52,232	54,862	56,492	Secretary (1.0) includes stipend for sub caller
100 312 2210 6151	CLERICAL SUPPORT SALARY	33,090	36,139	37,314	Clerical Support (.7)
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	2,352	2,500	2,500	Office Supplies
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	355	1,900	1,900	Conferences & travel reimbursement per contract
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	559	600	600	Principal dues & memberships per contract
100 312 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,609,346	2,755,627	3,070,377	Regular education teachers (33.0) includes additional Gr. 2 teacher, Math Specialist & Title 1 Reading Specialist, Music, PE, Art & EL and STEM
100 312 2305 6110	OFFSET BY TITLE ONE GRANT	(83,398)	(91,131)	(100,781)	Title One Reading Specialist Salary offset
100 312 2305 6110	OFFSET BY ESSER III	(91,772)	0		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	753,439	840,934	776,783	Special Ed teachers (8.0). Special Ed facilitator (1.0)
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	Hourly pay for tutoring reg. education students in home/hospital
100 312 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	328	0	0	Contract services to provide home/hospital tutoring
100 312 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	210,661	213,677	352,076	Speech Therapist (2.0), BCBA (2.0), OT & PT moved to sped budget
100 312 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	44,883	46,465	47,495	Speech Therapy Assistant (1.0)
100 312 2324 6155	LONG-TERM SUBSTITUTES	0	25,000	30,000	Coverage for LT substitutes
100 312 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	44,189	0	0	Transfers from regular substitute acct
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	39,148	39,000	39,000	Coverage for daily regular education absences
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALA	12,900	13,000	13,000	Coverage for daily special education absences
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	374,760	285,637	292,727	5 Kindergarten paras (5.0), 2 Title One Paras (2.0)
100 312 2330 6130	OFFSET BY TITLE ONE GRANT	(73,690)	(78,547)	(85,281)	Title One Para Salary offset
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALA	712,660	661,766	739,036	20 Special Ed para's (19.0)
100 312 2330 6131	OFFSET BY 262 SPED GRANT	(25,015)	(25,015)	(21,145)	Special Ed 262 Para Salary offset
100 312 2330 6156	SPECIAL ED ASST SUBSTITUTES	31,326	15,000	20,000	Special Ed Para substitutes increased based on current usage
100 312 2340 6120	LIBRARY SALARY	34,740	72,000	100,766	Library/Media Specialist (1.0)
100 312 2357 6110	COACHES SALARY	55,333	57,024	53,412	Reading Coach (.5) shared with CES offset by TITLE IIA
100 312 2357 6110	OFFSET BY ESSER III/TITLE IIA	(50,333)	0	(20,000)	Reading Coach (.5) Title IIA Offset
100 312 2410 6510	TEXTBOOKS	21,920	27,152	27,152	Wilson, Textbooks & Consumables for Math
100 312 2410 6511	SPECIAL ED. TEXTBOOKS	0	500	500	Sonday
100 312 2415 6520	LIBRARY SUPPLIES	641	1,151	1,151	Supplies and materials to support library
100 312 2415 6485	LIBRARY SOFTWARE	1,169	1,321	1,521	Follet Hosted (\$1071), Destiny (\$250)
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	502	603	603	DYO totes, keyboard cases
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	37,905	30,000	38,000	6 Copier leases plus maintenance & overages
100 312 2430 6430	TEACHER SUPPLIES	17,611	16,000	17,800	Classroom supplies
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	iPad Lease
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	4,354	14,220	15,000	Prototype-Storyboard, Lazel- Reading A-Z/Rax, Sunburst-
100 312 2710 6125	GUIDANCE SALARY	176,565	185,892	192,893	Guidance Counselor (1.0), Social Worker (1.0)
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	901	1,759	1,759	Amplify-Dibels, Heiniman, Pearson
100 312 2800 6128	PSYCHOLOGIST SALARY	48,404	50,054	52,515	School Psychologist (.5)
100 312 3200 6135	NURSE SALARY	67,235	72,089	74,350	Nurse (1.0)
100 312 3200 6131	CNA SALARY			19,026	CNA Salary (.6) moved from AMS
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH GR			(19,026)	CH Grant Salary Offset
100 312 3200 6500	NURSE SUPPLIES	1,982	2,000	3,000	Nursing supplies
100 312 3520 6142	X-CURRICULAR STIPENDS	3,840	0	0	Per contract
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICES	722	0	0	Buses, etc.
100 312 4110 6145	CUSTODIAN SALARIES	116,209	125,633	132,913	Multi Purpose Facility Tech (2.0)
100 312 4110 6147	CUSTODIAN OVERTIME	3,160	5,000	5,000	Overtime for MPFT increased based on historical data
100 312 4110 6450	CUSTODIAN SUPPLIES	9,501	14,000	14,000	Custodial supplies
SGT. JORDAN SHAY LOWER ELEMENTAR		5,282,452	5,555,369	6,070,944	



Amesbury School Budget - School Committee Approved

FY2026 LEVEL SERVICES BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
CASHMAN ELEMENTARY SCHOOL					
100 313 2210 6107	PRINCIPAL SALARY	126,875	121,696	123,056	Principal (1.0), Bldg. Coordinator stipend
100 313 2210 6150	SECRETARY SALARY	54,863	57,902	61,073	Secretary (1.0) includes stipend for sub caller
100 313 2210 6151	CLERICAL SUPPORT SALARY	30,531	33,024	34,097	Clerical Support, (.7)
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	654	1,750	1,750	Office supplies
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	1,018	2,500	2,500	Postage and office supplies
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,250	0	Conferences & travel reimbursement per contract
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	618	900	900	Principal dues & memberships per contract
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,227,399	2,339,205	2,387,047	Reg. Ed teachers (26.0), includes CAMP teacher, Title 1 Reading, EL, Int Arts Interventionist, Music, PE, Art & Tech
100 313 2305 6110	OFFSET BY TITLE ONE GRANT	(94,307)	(97,609)	(100,781)	Title One Reading Specialist Salary offset
100 313 2305 6110	OFFSET BY ESSER III	(98,665)	0		Math Interventionist ESSER Salary offset
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	805,219	795,307	827,853	Special Ed teachers (8.0), adj. counselor (1.0) & Special Education facilitator (1.0)
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	Hourly pay for tutoring reg. education students in home/hospital
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	345	0	2,000	Contract services to provide home/hospital tutoring
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	128,760	176,728	141,665	Speech Therapist (.8), BCBA (1.0), OT & PT moved to sped budget
100 313 2305 6110	OFFSET BY CHOICE	(68,000)	(75,145)	(79,595)	BCBA CHOICE Salary offset
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	19,845	28,665	45,506	Speech Asst (1.0)
100 313 2324 6155	LONG-TERM SUBSTITUTES	8,446	25,000	25,000	Coverage for LT substitutes
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	13,902	0	0	Transfers from regular substitute acct
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	34,775	18,000	18,000	Coverage for daily regular education absences
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALA	14,175	18,000	18,000	Coverage for daily special education absences
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	26,744	32,685	43,535	CAMP para
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALA	553,044	616,178	696,225	18 Special Education Para's, 1 LPN
100 313 2330 6131	OFFSET BY IDEA SPED GRANT/CB	(553,044)	(616,178)	(629,183)	IDEA/Circuit Breaker Salary offset
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	3,000	15,000	15,000	Special Ed Para substitutes based on current usage
100 313 2340 6120	LIBRARY SALARY	76,830	81,461	86,990	Library/Media Specialist (1.0)
100 313 2357 6110	COACHES SALARY	55,333	57,524	53,412	Reading Coach (.5) shared with SHAY offset by TITLE IIA
100 313 2357 6110	OFFSET BY ESSER III/TITLE IIA	(50,333)	0	(20,000)	Reading Coach (.5) TITLE IIA Salary offset
100 313 2410 6510	TEXTBOOKS	18,801	8,713	8,713	Gr. 3-4 Math textbooks & possible cost for DESMOS workbooks
100 313 2410 6430	CURRICULUM SUPPLIES & MATERIALS	0	18,621	17,243	Math (\$2825), Art (\$3,975), Music (\$1148), ELA (\$8329), PE (\$966)
100 313 2415 6520	LIBRARY SUPPLIES	1,653	1,782	1,165	Consumables (book tape & glue), and book orders
100 313 2415 6525	AUDIO VISUAL SUPPLIES	0	2,000	2,000	Projector updates
100 313 2415 6485	LIBRARY SOFTWARE	1,946	2,481	2,692	Follett Hosted & Destiny, WoIrd Almanac, Guild, Sora, Scholastic Go, TrueFlix, Brainpop, Jr. Library Guild
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	0	5,000	5,000	New instructional equipment
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	30,566	24,000	30,000	Copier lease & maint moved from 4230
100 313 2430 6430	TEACHER SUPPLIES	11,656	22,000	25,000	Classroom supplies \$55/pupil, paper, pencils, student supplies
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	1,983	0	49,000	Replacement of student chromebooks-Gr. 3
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	18,341	25,739	27,645	Lazel (Raz & EL),IXL , Wevideo, Typing Agent, Mystery Science, Explore Learning, Clever-Storyboard, Lexia, Second Step, Reflex Math, Blooket, Co-Spaces EDU, Book Creator, QuiverVision, Apple Volume Purchase
100 313 2710 6125	GUIDANCE SALARY	94,656	98,399	102,540	Social Worker/School Adj Counselor (1.0)
100 313 2710 6420	GUIDANCE SUPPLIES	2,558	500	500	SEL Materials
100 313 2720 6430	TESTING MATERIALS & SUPPLIES	327	405	450	Amplify-Dibels
100 313 2800 6128	PSYCHOLOGIST SALARY	48,404	50,054	51,640	School Psychologist (.5)
100 313 3200 6135	NURSE SALARY	67,235	69,589	71,850	Nurse (1.0)
100 313 3200 6500	NURSE SUPPLIES	1,496	2,000	2,000	Nursing supplies
100 313 3520 6142	X-CURRICULAR STIPENDS	2,247	4,841	4,986	Per contract
100 313 3520 6301	X-CURRICULAR CONTRACTED SERVICES	0	1,000	1,000	Buses, etc.
100 313 4110 6145	CUSTODIANS SALARY	114,355	122,617	129,731	Multi Purpose Facility Tech (2.0)
100 313 4110 6147	CUSTODIAN OVERTIME	10,757	5,000	7,500	Custodial overtime
100 313 4110 6450	CUSTODIAN SUPPLIES	13,470	14,000	14,000	Custodian supplies
CASHMAN ELEMENTARY TOTAL		3,758,475	4,112,584	4,308,705	



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MIDDLE SCHOOL					
100 314 2210 6107	PRINCIPALS SALARY	342,325	340,495	238,362	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	111,182	110,864	106,038	Secretaries (2.0)
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	500	1,650	2,000	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	700	1,650	2,000	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	287	1,000	1,000	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	1,050	500	Conferences & travel reimbursement per contract
100 314 2210 6711	ASST. PRINCIPAL TRAVEL & CONFERENCE	0	2,500	500	Conferences & travel reimbursement per contract
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,225	1,250	1,000	Dues & Memberships per contract
100 314 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	0	2,500	3,000	Dues & Memberships per contract
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARIE	2,952,067	2,706,410	2,900,184	Regular education teachers (32) includes EL (1.0), World Lang (2.0), Reading/MTSS (1.0), Art (1.0), Music (2.0), PE&Health (3.0), STEM (1.0) Tech (1.0), and Content Leads stipends (\$1,000/ea)
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	989,504	963,575	999,150	Special Education Teachers (10.0), Sped Facilitator (1.0)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	300	0	Hourly pay for tutoring reg. education students in home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	983	0	500	Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	135,880	135,208	154,918	Speech Therapist (1.0), BCBA (1.0)
100 314 2324 6155	LONG-TERM SUBSTITUTES	72,207	25,000	25,000	Coverage for LT substitutes
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	32,600	0	0	Transfers from regular substitute acct
100 314 2325 6155	SUBSTITUTE TEACHERS	49,852	25,000	25,000	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	14,458	10,000	10,000	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	476,587	540,367	592,309	15 Special Educations para's
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	21,250	15,000	15,000	Special Ed Para substitutes increased based on current usage
100 314 2340 6120	LIBRARY SALARY	91,646	23,060	0	Library Media Specialist
100 314 2357 6110	COACHES SALARY	90,396	93,560	0	Math Coach
100 314 2357 6110	OFFSET BY TITLE II GRANT	(36,158)	(36,158)	0	Title II salary offset
100 314 2357 6300	Prof Development Other	200	200	0	Prof Dev Contract Services
100 314 2410 6510	TEXTBOOKS	2,180	6,000	3,000	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	0	1,250	1,000	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	1,466	2,000	500	Subscriptions, licenses
100 314 2415 6485	LIBRARY SOFTWARE	1,169	1,185	1,200	Follett
100 314 2415 6520	LIBRARY SUPPLIES	1,311	2,000	0	Books and supplies
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	29,490	25,580	30,000	Copier lease & maintenance
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	884	3,000	3,000	Repair and maintenance on other instructional equipment
100 314 2430 6430	TEACHER SUPPLIES	17,829	22,250	25,000	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	624	4,550	3,000	Sped classroom supplies
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	2,000	51,000	Replacement of student chromebooks - Gr. 8 \$49k, Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	6,903	11,750	12,000	Neuron, Brainpop, Edpuzzle, etc.
100 314 2710 6125	GUIDANCE SALARIES	329,318	274,485	259,158	Counselors (3.0)
100 314 2710 6125	OFFSET BY ESSER III	(66,971)	0	0	Adjustment Counselor Salary offset
100 314 2710 6420	GUIDANCE SUPPLIES	111	2,000	2,000	Guidance Supplies and related media
100 314 2800 6128	PSYCHOLOGIST SALARY	42,324	44,734	47,150	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	72,047	74,481	76,821	Nurse Salary (1.0)
100 314 3200 6131	CNA SALARY	15,000	22,265	0	CNA Salary (.6) moved to Shay
100 314 3200 6131	OFFSET BY COMPREHENSIVE HEALTH GR	(15,000)	(22,265)	0	CH Grant Salary Offset
100 314 3200 6500	NURSE'S SUPPLIES	1,483	1,500	2,000	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	0	2,656	0	Cafeteria Salary
100 314 3520 6142	EXTRACURRICULAR STIPENDS	19,250	24,380	25,111	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	1,238	3,000	9,000	Buses, etc.
100 314 3600 6138	SUPERVISION - CAFETERIA	9,727	14,400	14,400	Student supervision at lunch
100 314 4110 6145	CUSTODIAN SALARIES	106,863	118,790	128,192	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	10,745	10,000	10,000	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	11,812	15,000	15,000	Custodial supplies
MIDDLE SCHOOL TOTAL		5,947,494	5,631,472	5,794,993	



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100 315 2210 6150	SECRETARIES SALARY	108,825	114,604	118,335	Secretaries (2.0), includes stipend for sub caller
100 315 2210 6151	CLERICAL SUPPORT SALARY	54,092	66,697	68,274	Clerical Support, (1.7)
100 315 2210 6300	CONTRACTED SERVICES - NEASC	6,198	6,860	20,000	High School Accreditation Fee/ Decennial visit
100 315 2210 6111	NEASC COORDINATORS STIPEND	2,000	2,000	2,000	NEASC Coordinator stipends
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	3,237	4,500	4,500	Office Supplies
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	105	3,000	3,000	Other Supplies
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	562	1,250	1,250	Conferences & travel reimbursement per contract
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENCE	800	2,500	2,500	Conferences & travel reimbursement per contract
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	436	1,250	1,250	Dues & Memberships per contract
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERSHIPS	850	2,500	2,500	Dues & Memberships per contract
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARIES	3,267,390	3,245,259	3,457,792	Regular education teachers (3) includes EL (1.0), Art (1.0), Music (1.0), Health & PE (3.0), Tech (3.0) 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	(660,836)	(725,028)	(843,432)	8 Salaries offset by Choice Revolving
100 315 2305 6110	SOUTH HAMPTON TUITION OFFSET	(256,086)			
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	1,031	1,000	5,000	Contract services to provide home/hospital tutoring
100 315 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	6,854	16,769	15,518	Speech Therapist (.2)
100 315 2324 6155	LONG-TERM SUBSTITUTES	43,814	25,000	25,000	Coverage for LT substitutes
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	13,579	0	0	Transfers from regular substitute acct
100 315 2325 6155	SUBSTITUTE TEACHERS	41,850	25,000	25,000	Coverage for daily regular education absences
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	2,600	6,000	6,000	Coverage for daily special education absences
100 315 2330 6130	TEACHER ASSISTANTS SALARIES	36,650	36,650	39,815	Bryte Program Para (1.0)
100 315 2330 6131	SPED TEACHER ASSISTANTS	472,318	483,106	511,644	Special Ed Para's (13.0)
100 315 2330 6156	SPED ASST SUBSTITUTES	4,125	0	0	Substitutes for Special Ed Para's
100 315 2340 6120	LIBRARY SALARY	92,263	97,609	100,781	1 library media specialist (1.0)
100 315 2340 6122	AUDIO VISUAL STIPENDS-ACTV	40,082	42,030	44,646	1 Cable TV/Audio Visual Coordinator (.5)
100 315 2410 6510	TEXTBOOKS	12,797	13,000	13,000	Textbooks and related media
100 315 2410 6511	SPED TEXTBOOKS	682	2,000	2,000	Sped textbooks and related media
100 315 2415 6430	CURRICULUM MATERIALS & SUPPLIES	38,394	50,000	50,000	Materials to support the curriculum
100 315 2415 6520	LIBRARY SUPPLIES	1,303	3,500	3,500	Library supplies
100 315 2415 6485	LIBRARY SOFTWARE	2,991	4,610	4,610	EBSCO Literary, Proquest SIRS, Destiny Library & Standards, Webpath Express
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	Teacher equipment for classrooms
100 315 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	48,252	36,000	39,295	Copier lease & maint, postage machine
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	0	4,500	4,500	Consumer Science, Piano Tuning, etc
100 315 2430 6430	TEACHER SUPPLIES	7,678	24,000	24,000	Classroom teaching supplies
100 315 2430 6431	SPED TEACHER SUPPLIES	1,968	2,000	2,000	Sped classroom teaching supplies
100 315 2440 6300	OTHER PROF CONTRACTED SERVICES	0	10,000	10,000	Credit Recovery
100 315 2450 6481	INSTRUCTIONAL TECH HARDWARE	32,635	22,343	22,343	Apple Lease (yr 3 of 3)
100 315 2450 6485	INSTRUCTIONAL TECH SOFTWARE	27,829	26,840	30,000	Edpuzzle, Solidworks, Study.com, CORE TA, DiGIlangua, Character Strong Grace Notes, Intelitek, Kuta, Learning Ally, Newsela, Noredink, Adobe,
100 315 2710 6150	GUIDANCE SECRETARY SALARY	49,534	47,734	52,273	Guidance secretary (1.0)
100 315 2710 6300	GUIDANCE CONTRACTED SERVICES	4,210	7,500	7,500	Memberships, dues, etc.
100 315 2710 6420	GUIDANCE OFFICE SUPPLIES	2,864	4,030	4,500	Office Supplies
100 315 2710 6485	GUIDANCE SOFTWARE	3,316	5,040	5,040	Naviance
100 315 2800 6128	PSYCHOLOGIST SALARY	42,325	44,734	47,150	School Psychologist (.5)
100 315 3200 6500	NURSE'S SUPPLIES	1,934	2,500	3,000	Nursing supplies
100 315 3510 6140	ATHLETIC MANAGER	6,870	7,076	7,317	Asst. AD Stipend
100 315 3510 6141	ATHLETIC TRAINER	7,571	7,798	8,051	Trainer stipend
100 315 3510 6300	ATHLETICS OTHER CONTRACTED SERV	86,839	89,444	92,127	Transportation costs
100 315 3510 6301	GAME OFFICIALS	86,757	114,478	121,347	Official fees (MIAA sets rates)
100 315 3510 6301	ATHLETICS OTHER PROFESSIONAL SERV	64,102	80,441	84,463	Fixed costs including dues, insurance, rink rental, AED Maint.
100 315 3510 6430	ATHLETICS SUPPLIES	43,050	44,341	46,558	HUDL, Family ID, MAScores
100 315 3510 6300	ATHLETIC USER FEE & GATE RECEIPTS C	(151,692)	(130,240)	(120,000)	Supplies/Equipment
100 315 3520 6300	EXTRACURRICULAR CONTRACTED SER	1,520	6,440	6,440	User fees and gate receipts
100 315 3520 6430	OTHER STUD ACT. SUPPLIES & MATERIAL	1,345	2,500	2,500	Extracurricular transportation and dues for organizations
100 315 3520 6432	GRADUATION EXPENSES - SUPPLIES	5,143	16,000	16,000	AMS Recruiting Supplies
100 315 3520 6433	GRADUATION EXPENSES - CONT SERVICE	780	1,680	1,680	Supplies and Materials
100 315 3600 6138	DETENTION MONITORS	7,790	10,000	10,000	Contracts for details, etc.
100 315 4110 6145	CUSTODIAN SALARIES	98,962	122,617	129,731	Monitors for afterschool and Saturday detention (@ \$40/HR)
100 315 4110 6147	CUSTODIAN OVERTIME	11,071	4,500	4,500	Multi Purpose Facility Tech (2.0)
					Overtime for MPFT



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100 315 4110 6450	CUSTODIAN SUPPLIES	11,921	12,000	15,000	Custodial supplies



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100 321 2210 6107	PRINCIPAL SALARY	107,894	107,894	111,678	Principal salary (1.0)
100 321 2210 6150	SECRETARY SALARY	62,304	32,839	31,248	Secretary (.5)
100 321 2210 6420	OFFICE SUPPLIES	454	500	500	Office Supplies
100 321 2210 6710	PRINCIPAL TRAVEL	300	0	0	Conferences and travel per contract
100 321 2305 6110	TEACHER SALARIES	268,414	283,167	296,615	Regular Education teachers (4.0)
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	129,531	137,984	146,481	Special Education teacher (2.0)
100 321 2325 6155	SUBSTITUTE TEACHERS	850	2,000	2,000	Coverage for teacher absences
100 321 2330 6131	SPED TEACHER ASSISTANTS	35,728	36,981	38,817	One paraprofessional (1.0)
100 321 2330 6131	OFFSET BY TUITION REVOLVING		(36,981)	(38,817)	Para Offset by Tuition Revolving Acct
100 321 2430 6430	TEACHER SUPPLIES	5,251	4,500	4,500	General teaching supplies
100 321 2440 6110	OTHER PROF TEACHER SALARIES			6,720	Summer salaries - Credit Recovery
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	3,600	3,600	Certification Courses
100 321 3200 6500	NURSE'S SUPPLIES	503	500	500	Nursing supplies
100 321 3520 6432	GRADUATION EXPENSES - SUPPLIES	1,109	500	500	Graduation supplies
100 321 3520 6433	GRADUATION EXPENSES - CONT SERVICE	0	500	500	Graduation
100 321 4110 6145	CUSTODIAN SALARIES	39,389	64,192	0	MPFT (1.0)
100 321 4110 6145	OFFSET BY TUITION REVOLVING	0	(64,192)	0	MPFT offset by Tuition Revolving Acct
100 321 4110 6147	CUSTODIAN OVERTIME	679	1,200	1,200	MPFT Overtime
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	0	0	26,000	Contracted Cleaning Services
100 321 4110 6240	OFFSET BY TUITION REVOLVING			(26,000)	Cleaning Services Offset by Tuition Revolving Acct
100 321 4110 6450	CUSTODIAN SUPPLIES	2,760	1,500	1,500	Custodial supplies
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	2,370	2,500	2,500	Copier lease & maintenance
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	105,060	108,000	115,000	Annual rent - 2.85% increase



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100 316 1450 6380	DISTRICT MIS EXPENSES	44,650	47,606	49,034	Includes Aspen, SNAP, BlackBoard, Cleverbridge
100 316 1450 6480	TECHNOLOGY EQUIPMENT	572	1,000	1,000	Miscellaneous technology needs
100 316 2250 6144	IT STUDENT INFORMATION SPECIALIST	78,000	78,000	80,535	Data Manager (1.0)
100 316 4400 6385	IT NETWORK & TELECOMM	11,123	18,000	18,000	Internet - Verizon & Comcast
100 316 4450 6380	IT TECHNOLOGY MAINTENANCE	39,425	45,000	46,350	Google Suite, Jamf and other maintenance
100 316 4450 6490	IT TECHNOLOGY MAINTENANCE SUPPLIES	3,154	11,000	11,000	Repair & replacement of laptops, monitors, printers, bulbs, computer parts, chromebook insurance etc.
100 317 4120 6210	HEATING OF BUILDINGS	365,869	400,000	420,000	Gas heating of buildings increased by 5%
100 317 4130 6220	ELECTRICITY	785,044			Electricity costs for the district increased by 5%
100 317 4130 6340	TELEPHONE	102,147	100,000	103,000	Comcast services, cell phone reimbursement
100 317 4210 6240	GROUND MAINTENANCE CONTRACTED	34,456	7,500	8,000	Services to support groundskeeper
100 317 4210 6460	GROUND MAINTENANCE SUPPLIES	14,488	25,000	25,000	Supplies to maintain grounds and fields
100 317 4220 6146	MAINTENANCE SALARIES	229,930	228,288	237,216	Director (1.0) Craftsman (1.0) and Groundskeeper (1.0)
100 317 4220 6148	MAINTENANCE OVERTIME	26,214	30,000	30,000	Overtime for Craftsman and Groundskeeper
100 317 4220 6240	BLDG. MAINT CONTRACTED SERVICES	918,596	966,000	1,033,503	Contracts for custodial, pest control, fire alarms, elevators, hvac services & misc. others w5% inc
100 317 4220 6255	BLDG. MAINT EQUIP MAINTENANCE	9,106	10,000	15,000	Maintenance of equipment, ie bleachers, backboards, etc.
100 317 4220 6270	BLDG. MAINTENANCE EQUIP/LEASE	61,099	42,037	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	55,274	99,750	104,738	Building maintenance supplies
100 317 4230 6247	TRUCK MAINTENANCE	1,542	5,000	5,000	Maintenance vehicle repairs
100 317 4230 6465	TRUCK GAS/OIL	8,491	17,500	17,500	Maintenance vehicles fuel



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100 318 2110 6106	DIRECTOR OF CURRICULUM	144,172	144,172	146,413	Director of Teaching & Learning (1.0), a portion of this salary charged to Title 1
100 318 2110 6106	OFFSET BY TITLE ONE GRANT	(31,852)	(31,800)	(20,000)	Title One Grant salary offset
100 318 2110 6150	CURRICULUM SECRETARY	65,804	36,339	39,998	Secretary(.5)
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	1,880	2,500	2,500	Office Supplies
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	18,716	55,893	55,893	Wit & Widsom & Foundations, PTLW material, Math Materials, increase by 5% and add \$30k for AHS MTSS
100 318 2110 6485	CURRICULUM SOFTWARE	59,059	106,335	106,335	MAP testing, Desmos Math & ST Math licenses, etc inc. by 5% and , Amplify (Gr6-8) and Talking Points
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	182	1,250	1,250	Conferences and travel per contract
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	1,075	1,250	1,250	Dues & Memberships per contract
100 318 2110 6780	CURRICULUM OTHER EXPENSES	328	3,000	3,000	Miscellaneous curriculum expenses
100 318 2305 6110	MTSS LITERACY SPECIALIST	88,702	172,545	86,568	MTSS Literacy Specialist (1.), Reading Spec moved to AMS
100 318 2305 6110	OFFSET BY ESSER III	(88,702)			
100 318 2305 6110	SUMMER PROFESSIONAL SALARIES	0	0	0	Summer salaries
100 318 2351 6710	PD TRAVEL & CONFERENCES	1,836	4,000	4,000	PD ST Math/Desmos
100 318 2351 6730	PD DUES & MEMBERSHIPS	1,671	4,600	4,600	Mass Partnership for Youth membership & PLTW Annual Fee
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	1,000	9,800	9,800	Teacher training for PLTW
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SER	0	5,000	5,000	Wit and Wisdom PD
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	201	750	750	PD Supplies & Materials
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	9,833	11,025	11,025	Teach Point evaluation software & Mandated training software ArxEd
100 318 2357 6750	CONTRACTED COURSE REIMBURSEMENT	38,260	51,000	51,000	Staff course reimbursement according to CBA incl. para's



Amesbury School Budget - School Committee Approved

FY2026 LEVEL SERVICES BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
100 319 1430 6311	SPED LEGAL SERVICES	92,099	25,000	50,000	Special Ed legal services increased based on history
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	137,074	137,074	139,000	Director (1.0)
100 319 2110 6150	SECRETARIES SALARY	121,585	120,294	126,145	Includes 2 full time secretaries(2.0)
100 319 2110 6420	OFFICE SUPPLIES	463	1,000	1,000	Office Supplies
100 319 2110 6470	NON-CAPITAL EQUIPMENT	393	0	0	
100 319 2110 6710	TRAVEL & CONFERENCES	1,883	2,500	2,500	Travel & Conferences per contract, Dir. & Asst.
100 319 2110 6730	DUES AND MEMBERSHIPS	0	2,500	2,500	Dues & Memberships per contract Dir. & Asst.
100 319 2110 6780	OTHER EXPENSES	1,500	2,000	2,000	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	OOD COORD./ASST. DIRECTOR	110,000	112,500	113,575	Asst. Director (1.0)
100 319 2305 6110	SUMMER PROGRAM SALARIES	143,588	120,000	140,000	In district Extended School Year Program
100 319 2305 6111	SPECIALIST TEACHER SALARY	50,969	91,131	94,092	Reading Specialist
100 319 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	213,630	217,846	230,615	OT (2.0), PT (.8)
100 319 2320 6131	DIRECT HOME SERVICES SALARY	25,000	25,000	25,000	RBT-Individual contracted employees (.3)
100 319 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	55,285	73,786	76,184	COTA (1.0), PTA (.8)
100 319 2320 6305	CONTRACTED SERVICES	150,122	108,101	113,506	
100 319 2320 6430	SUPPLIES & MATERIALS	215	600	600	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	4,360	6,000	6,000	Assistive Technology equip, PT & OT equip, vision & hearing equip
100 319 2430 6430	TEACHER SUPPLIES	5,943	12,000	12,000	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	285	1,000	1,000	Contracted testing services
100 319 2800 6430	PSYCHOLOGICAL SUPPLIES	2,528	6,000	6,000	Testing materials
100 319 3200 6131	LPN/CNA SALARY	26,840	15,000	64,058	LPN (1.0) CNA Salary (.4)
100 319 3200 6131	OFFSET BY HEALTH GRANT		(15,000)	(15,000)	Offset by Health Grant
100 319 3300 6157	SPED TRANSPORTATION COORDINATOR	0	0	0	Eliminated Sped transportation coordinator position
100 319 3300 6158	SPED VAN DRIVERS	212,292	231,977	242,110	13 Van drivers, no courier (8.1 FTE); incl 6 week ESY Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	26,230	31,500	33,075	Van maintenance, repairs inc. by 5%
100 319 3300 6270	VAN LEASE/RENTAL	45,083			2 van leases
100 319 3300 6300	CONTRACT SERVICES	9,041	3,000	3,000	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	482,346	500,000	600,000	Contracted transportation for special ed students based on actual
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	28,276	30,000	31,500	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	4,618	6,000	6,000	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	2,000	2,000	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	73,250	76,913	79,231	Total includes 5% increase based on # of students
100 319 9200 6320	TUITION OUT OF STATE	342,436	360,774	336,612	Total includes 5% increase based on # of students
100 319 9300 6320	TUITION PRIVATE	420,893	1,301,029	1,916,095	Total includes 4.69% increase based on # of students
100 319 9301 6320	TUITION RESIDENTIAL	695,222	734,629	483,471	Total includes 4.69% increase based on # of students
100 319 9400 6320	TUITION COLLABORATIVES	703,589	951,466	1,155,762	Total includes 5% increase based on # of students
100 319 9300 6320	CIRCUIT BREAKER OFFSET		(1,432,688)	(1,223,076)	Circuit Breaker offset based on FY25 revenue



Amesbury School Budget - School Committee Approved

FY2026 LEVEL SERVICES
BUDGET

4/9/2025

Account Number	Account	2024 Actual	2025 SC Approved Budget	2026 Draft Budget	Description
100 320 5100 6171	RETIREMENT CONTRIBUTION	1,403,966	1,449,595	1,487,062	FY26 Assessment
100 320 5200 6170	GROUP HEALTH INSURANCE	4,357,478			Includes 10% Health Insurance increase
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	35,899			Estimate
100 320 5200 6173	WORKERS COMPENSATION	111,992			Includes 7% increase
100 320 5200 6174	LIFE INSURANCE	13,087	27,144	27,144	Estimate
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	333,957	383,711	400,878	Medicare portion of FICA at 1.45% of salaries
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	387,005			Includes 10% Health Insurance increase
		\$ 2,046,280	\$ 852,030	\$ 2,923,862	TOTAL INCREASE
		5.84%	2.30%	7.71%	

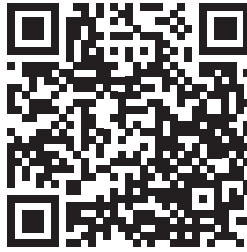


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APPENDIX B
PROPOSED FY26
WHITTIER BUDGET



Click for [the Whittier Technical School Approved Budget](#)

FY

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APPENDIX C

CAPITAL IMPROVEMENT PLANS

FY26 Capital - Funded

Fiscal Year	Request Number	Department	Project	Project Description	Funding Source	Amount
2026	AF-2026-1	All Departments	Integrated Financial Management System and Chart of Accounts	This project will involve the design and implementation of a new chart of accounts to enhance the financial reporting, transparency, and accountability. Simultaneously, the project will include the selection, purchase, and implementation of a new integrated financial management system to streamline financial operations, support real-time data access, and ensure compliance with regulatory standards.	Free Cash	\$750,000
2026	DPW-2026-10	Department of Public Works	Replace pedestrian bridge in Upper Millyard	Replacing a failing pedestrian bridge in the Millyard. We had the pedestrian bridge(s) evaluated in the Millyard, it has reached its life span.	Free Cash	\$200,000
2026	DPW-2026-11	Department of Public Works	Installation of Park Equipment - Various	For purchase and installation of park equipment, similar to current benches, play equipment, sports hardscapes.	Free Cash	\$25,000
2026	FR-2026-2	Fire Department	Fire Headquarters HVAC	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.	Free Cash	\$270,000
2026	FR-2026-4	Fire Department	Ambulance Power Cot	Retrofit A-3 and A-2 to match new ambulance (A-1) that is on order. The new ambulance (A-1) will have a powerlift system factory installed. The stretchers in each ambulance need to match to be able to switch from vehicle to vehicle. These stretchers also lift the stretcher hydraulically helping to prevent injuries to crew members while lifting patients.	Free Cash	\$60,303
2026	IT-2026-2	Municipal Information Systems	City Network LAN Switches	The Costello building, South Hunt Rd, and the City Hall building all have very old network switch infrastructure. These should be upgraded as we risk Internet failure if we try to extend the life.	Free Cash	\$11,000
2026	IT-2026-3	Municipal Information Systems	City Network LAN Wireless Access Points	Water Department, DPW, Sewer Department, CoA building, and the new City Hall location all require additional Wireless access points.	Free Cash	\$11,000
2026	IT-2026-4	Municipal Information Systems	City Laptop Refresh	Continuing our approach to refresh user devices every 5 years, the first of the laptop refreshes should be this year, I estimate 10 laptop replacements this year, with 12 for next year.	Free Cash	\$8,500
2026	LIB-2026-4	Library	Library AC	The library building is cooled in the summer primarily through window AC units that have historically remained in the windows all year round. The current units are 5-8 years old and have been deemed end of life. We are requesting funds to replace all 9 window AC units. Where possible they will be portable units that can be removed seasonally to improve heat retention in the winter and reduce the risk of mold growth in the unit.	Free Cash	\$6,000
2026	POL-2026-1	Police	FY26 Cruiser Replacement Plan	To replace 4 of the department's front line police vehicles. Every three years we normally would replace 5 front line vehicles and rotate the replaced vehicles into less than priority positions (Supervisors 2nd vehicle, Detail Cruiser etc.). Aging cars directly effect operational effectiveness and delivery of essential services considered mandatory to the City of Amesbury. In addition, older cars with high mileage incur greater maintenance cost which cannot be avoided. When a front line car breaks it MUST be fixed quickly.	Free Cash	\$89,334
2026	POL-2026-2	Police	Pickup Truck (year three)	Final payment of the Departments ONLY 4 wheel drive pickup truck. Truck is currently used by shift supervisors who carry needed heavy breaching equipment which cannot be carried in police interceptors (Ford Explorers)	Free Cash	\$17,385
2026	POL-2026-3	Police	Body/Cruiser Camera Lease	Year two of a 5 year lease used to purchase body worn cameras and cruiser mounted dash cameras. These audio/video tools have proven essential over the past two years reversing countless claims of police misconduct or policy violations.	Free Cash	\$33,453
2026	APS-2026-1	Amesbury Public Schools	Heat Boiler	Replace heat boiler at the Middle School. Current boiler is failing.	Free Cash	\$82,000
2026	APS-2026-2	Amesbury Public Schools	Cashman Roof Repair & Replacement	Repair roof including replacing the north side shingle roof and replace flashing at greenhouse and office area. The shingle roof 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.	Free Cash	\$100,000
2026	APS-2026-3	Amesbury Public Schools	Cashman Cafeteria Tile Floor Replacement	Remove and replace tiles in the cafeteria. Tiles in the cafeteria are lifting creating a hazard.	Free Cash	\$150,000
					Total	\$1,813,975

In 2025, the City will be conducting an analysis of capital needs and producing a new detailed and comprehensive Capital Plan.

FY26 Capital - Funded (Sewer Enterprise)

Fiscal Year	Request Number	Department	Project	Project Description	Funding Source	Amount
2026	DPW-2026-2	Public Works	Interceptor Cleaning and Inspection Needed	The city has large sewer interceptors (collector main) along the Merrimack and the Powwow rivers, sized 24-36 inches in diameter, they are the trunks of the collection system and they need to be cleaned, inspected and maintained, including the easements. These are the big pipes that collect all the local sewers and transport the wastewater to the plant. If it fails, the environmental damage could be extensive and repair at failure is more than planned rehabilitation. The scope is to clear the easement of brush and debris, open the covers (secure watertight covers), CCTV inspect the line at low flow conditions, evaluate structures for H2SO4 damage, and plan any needed repairs. DPW is estimating 50\$/foot the hope is to do a minimum of 1,000 feet annually and consider scope and repairs after three years.	Sewer Enterprise	\$50,000
2026	DPW-2026-3	Public Works	Generator/Transfer Update	Replace or install failed or missing generators and transfer switches. DPW Sewer has some 30 plus sewer pump stations city wide. Backup generators are installed to maintain service and limit overflow to the environment. The Market Street pump station has already failed, and needs to be replaced, to be replaced year one.	Sewer Enterprise	\$30,000
2026	DPW-2026-5	Public Works	Attitash Area Sewer	Develop a facilities plan to rehabilitate the city owned (55 plus) grinder pumps around Lake Attitash. Original system installed in the 1980's. Sanitary conditions for the residents supported by this system, and protect the quality of the drinking water (Lake Attitash)	Sewer Enterprise	\$35,000
2026	DPW-2026-6	Public Works	Perkins Sewer	Installing a structural liner within a sewer. The Perkins Street sewer location collapsed in 2023, leading to an expensive and difficult repair. In hopes of avoiding future similar failures the sewer will be lined to protect its life span.	Sewer Enterprise	\$110,000
2026	DPW-2026-9	Public Works	Sewer Plant Heat	Heat and controls not working at wastewater plant. Plant can reach 85-90 degrees in cold weather, repairs to the controls have failed and a new means to control the heat needs to be installed.	Sewer Enterprise	\$25,000
					Total	\$250,000

FY26 Capital - Funded (Water Enterprise)

Fiscal Year	Request Number	Department	Project	Project Description	Funding Source	Amount
2026	DPW-2026-1	Public Works	Water Plant Electrical Update	Adding Security electrical (gate, cameras and similar), repairing and replacing lighting and service update and repairs to the back up generator and transfer switches. Security and lighting needed for plant during off hours and keeping drinking water safe. Generator allows for water/fire protection to continue in emergency (loss of power.)	Water Enterprise	\$66,500
2026	DPW-2026-4	Public Works	Pump Rebuild	Rebuild the one of the three pumps used to pump treated water to the tank or stand pipe on top of Powwow Hill. There have been multiple failures this years in these systems, potentially leaving the city with out water or fire protection, these are critical units	Water Enterprise	\$100,000
2026	DPW-2026-8	Public Works	Plant Pump and Lab Equipment	Mechanical /electrical equipment used in treating water, and making sure it is safe to drink. Pump and lab gear for the WTP; Alum Pump, Field Cl analyzer, water distiller, FW booster pump and Pre-Ox Mixer.	Water Enterprise	\$61,000
					Total	\$227,500

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APPENDIX **D**

AMESBURY'S FINANCIAL POLICIES

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CITY OF AMESBURY FINANCIAL POLICIES

INTRODUCTION

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

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

This document codifies the City's financial policies including:

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

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

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

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

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

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

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

I. FINANCIAL RESERVES

OBJECTIVE

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

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

POLICY

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

Undesignated Fund Balance

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

Free Cash

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

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

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

General Stabilization

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

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

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

Capital Stabilization

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

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

Overlay Reserve Fund

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

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

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

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

SPED Reserve Fund

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

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

Retained Earnings

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

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

REFERENCES

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

II. FINANCIAL FORECASTING

OBJECTIVE

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

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

POLICY

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

Revenue Guidelines

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

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

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

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

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

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

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

This policy further entails the following expectations regarding revenues:

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

Expenditure Guidelines

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

Financial Forecast Guidelines

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

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

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

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

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

REFERENCES

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

III. CAPITAL IMPROVEMENTS PLANNING AND BUDGETING

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

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

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

POLICY

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

The City's capital plan provides:

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

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

Capital Asset Definition

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

Capital Project Definition

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

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

Capital Planning Process

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

- Are necessary to maintain the City's current infrastructure

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

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

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

Capital Budgeting Process

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

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

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

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

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

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

Capital Monitoring

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

REFERENCES:

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

IV. DEBT MANAGEMENT

OBJECTIVE

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

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

POLICY

The City's debt management policy exists to:

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

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

Capital Improvement Plan

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

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

Bond Rating

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

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

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

Debt Guidelines

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

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

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

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

Debt Maturity Schedule

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

Debt Strategies

The City shall:

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

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

Debt Issuance

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

REFERENCES:

- MGL Chapter 44 §7
- MGL Chapter 44 §8
- MGL 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 Tigue, GFOA, 1998.
- GFOA, Small Cities Debt Indicators

V. UNFUNDED LIABILITIES

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

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

POLICY

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

Pension

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

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

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

Other Postemployment Benefits (OPEB)

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



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