

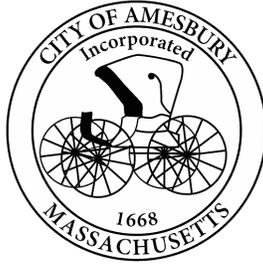


AMESBURY, MA FISCAL BUDGET BOOK

FISCAL YEAR 2021



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FISCAL YEAR 2021 OPERATING BUDGET

JULY 1, 2020 THROUGH JULY 30, 2021

MAYOR **Kassandra Gove**

**CITY
COUNCIL**

Matthew Einson, President
Nicholas Wheeler, Vice President
Pamela L. Gilday
Anthony S. Rinaldi
Tim Kisieleski
Michael Hogg
Adrienne Lennon
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August 2020

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AMESBURY, MASSACHUSETTS



The City of Amesbury is a small city on the North Shore of Massachusetts. Settled in 1668, 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.



AMESBURY BY THE NUMBERS

Population: 17,569

Est. FY21 Tax Rate: 17.78

Square Mileage: 13.73

Est. FY21 Average Single Family Tax Bill: \$7,480

- Land: 12.29 square miles
- Water: 1.44 square miles

Est. FY21 Average Home Value: \$420,634

Road Miles: 73.45

Per Capita Income: \$40,713



FROM THE MAYOR'S DESK



Dear Amesbury residents, business owners, friends and colleagues,

This year is certainly turning out differently than any of us imagined. It has been a challenge at times, but it has also shown us how supportive and resilient our community is.

We've had a lot to do since I took office and the Coronavirus started its spread, but still the City continued to move forward and we've seen some exciting projects come to fruition. Here are just a few things we have accomplished in our first 8 months;

- Communication + Transparency - We made some much-needed updates to the City's website, launched the Amesbury Insider e-newsletter, and this budget proposes investments in better platforms for communication like SeeClickFix and ClearGov
- Technology - We worked with the National Guard to complete an audit of our network vulnerability, and updated the audio / visual equipment in the City Hall Auditorium to enhance public meetings and presentations
- Economic Development - We reconstituted the Economic Incentives Committee, analyzed our permitting process and are proposing investment in OpenGov for online permitting software, and completed the "It's Electric" mural program with the Cultural Council
- Infrastructure - We've seen the start and managed impacts of major roadwork including Elm Street Reconstruction and the Route 150 / I-495 Interchange Project, and installed 8 new Electric Vehicle Charging Stations downtown

On top of that, we had to adjust and handle the COVID-19 outbreak starting in March. I'm proud of how our community responded, and how we've been able to support our residents and businesses during this time.

- Opened the Emergency Operations Center (EOC) daily starting in March to be a hub for COVID-19 questions, concerns and support
- Broadcast daily Facebook Live videos to share information and updates about the spread of the Coronavirus and the impact on Amesbury
- Established the Business Economic Adjustment Team (BEAT) to stay connected to our businesses and their needs
- Quickly coordinated, planned and permitted 15 restaurants for outdoor dining and extended liquor licenses



FROM THE MAYOR'S DESK



- Partnered with The Pettengill House to launch Aid 4 Amesbury, a donation and assistance portal for Amesbury residents to receive financial support
- Collaborated with the Amesbury Chamber of Commerce on the Support Local campaign; creating banners, maps, social graphics and more
- Applied for and received, in partnership with the City of Newburyport, an \$800,000 grant to support small businesses in our community

When it came to the budget, we started the process in January but had to adjust as the impacts of COVID-19 became clear. By doing monthly Continuing Appropriations Budgets for July, August and September, we gave ourselves time to gather the necessary information to make the best decisions for our community.

We, along with cities and towns across the Commonwealth and the country, have had to make some tough decisions about our budget as the pandemic negatively impacted our forecasted revenue and State Aid. The budget you'll see on the following pages represents a level-funded budget from FY20, while still honoring all contracts. We've worked to be creative with funding and look at our long-term goals and plans. Unfortunately, some cuts did have to be made. Each department has worked tirelessly to make the right choices for their departments in regards to our staff and the services we provide to all of you. I believe in leading by example, therefore I am taking a 15% salary reduction, as well as making other changes within my own office.

I would like to thank our Department Heads for working with me and with our Chief Financial Officer, Angel Wills, on this budget. This has not been an easy process for anyone, and I'm grateful for their dedication and commitment.

I'd also like to thank our City staff for all they've done to keep us moving during this time. Our team really came together in a tough and uncertain time, and worked hard to keep business as normal as possible.

And finally, I'd like to thank all of you. Thank you for your support, your patience, and your questions. Thank you for engaging with us and for being involved. I'm proud of this community and I'm proud to be your Mayor. We're moving forward together.

Be well,

Kassandra Gove

Mayor

BUDGET PROCESS



Building a fiscally responsible budget with sustainable revenue sources requires careful planning, communication and teamwork, and accurate forecasting. It requires long-term vision and planning, analysis and strategic decision-making. Mayor Gove worked closely with the Chief Financial Officer and all Department Heads to ensure that this process was followed, despite all of the challenges. This year looked a little different than previous years.



BUDGET CALENDAR



January 14, 2020	Distribution of departmental FY21 budget directives from Mayor's office
February 11, 2020	Mayor presents financial condition to City Council
February 14, 2020	Proposed MIIA benefits rates for FY21 released to City
February 28, 2020	Deadline for City departments to submit operating and capital budget requests for FY21
March 2 - 13, 2020	Mayor and CFO meet with departments for budget review
March 11, 2020	Release date for proposed Whittier Regional Tech. budget
April 2020	House Ways & Means budget released School Committee public hearing
April 8, 2020	Whittier Regional Tech to vote final FY21 operating budget
April 14, 2020	School Department budget due
June - August 2020	Continuing Appropriations Budgets (CABs) approved for July-September 2020
August 14, 2020	Mayor to submit FY21 budget to City Council
August 25, 2020	City Council to hold first read of FY21 budget
August 31, 2020	City Clerk to post public hearing notice
September 3 - 18, 2020	Finance Committee - Department Budget Hearings
September 22, 2020	City Council public hearing / final vote to adopt FY21 budget
October 1, 2020	FY21 budget takes effect

BUDGET CONSIDERATIONS



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.

 **What is a levy?** *A levy is the revenue Amesbury can raise through property taxes, which is our largest source of funding. The levy limit increases from the prior year levy by 2½ percent, plus new growth and debt exclusions. This formula comes from Prop 2½.*

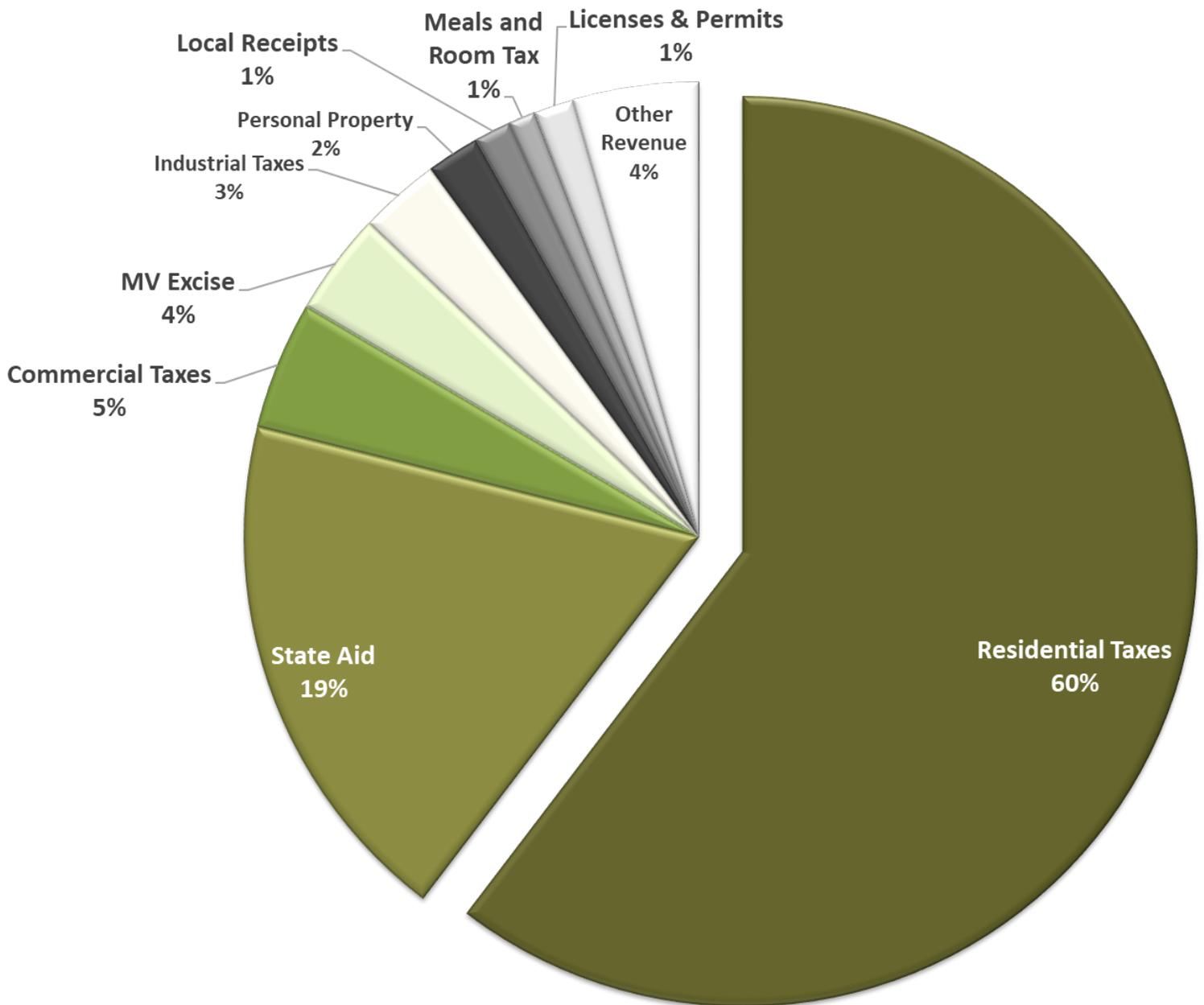
Without long-term planning and funding capital projects, we will fall behind on **building maintenance**, fall short on necessary **upgrades to our assets and technology**, and miss out on opportunities for positive growth. Sometimes capital projects require borrowing money. Properly forecasting those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

Creating a budget is a time-consuming process with many moving parts and many people involved. Successfully implementing an approved budget as needs change and evolve requires cooperation between all departments.

REVENUE SOURCES



The amount of revenue we get from each source can change from year to year. Forecasting is incredibly important to the budget process, to ensure that we don't fall short on revenue expectations.

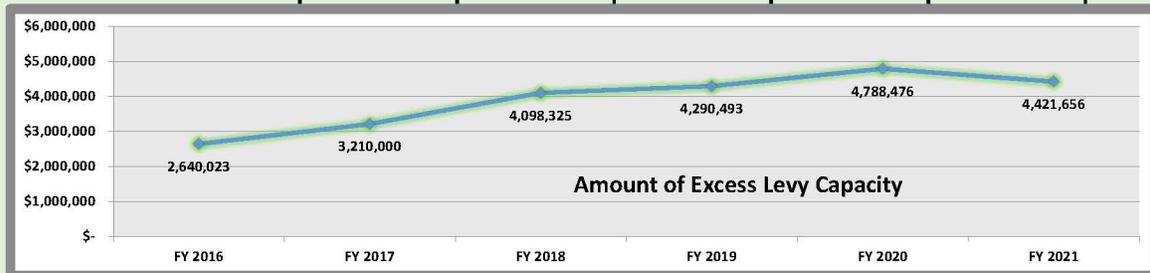


Residential taxes and State Aid make up the vast majority of our revenue.

TAX LEVY

Below you can see what goes into calculating the levy limit each fiscal year. It's based on the previous fiscal levy limit, with an automatic 2.5% increase plus new growth. The levy limit is what Amesbury is allowed to utilize, however, it is this administration's intent to continue to keep excess levy capacity, which reduces the tax burden and helps to increase our bond rating.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	MAYOR'S BUDGET
Prior Year Levy Limit - Property Taxes	39,136,754	40,582,205	42,109,486	44,116,384	45,766,634	47,359,518
2 1/2% Increase	978,419	1,014,555	1,052,737	1,102,910	1,144,166	1,183,988
New Growth	467,032	512,726	954,161	547,340	448,718	400,000
LEVY LIMIT	40,582,205	42,109,486	44,116,384	45,766,634	47,359,518	48,943,506
Debt Exclusion	938,333	882,455	809,536	509,782	542,200	2,352,031
Less South Hunt DIF	0	0	0	0	0	-262,334
Less Athletic Fields DIF	0	0	0	0	0	-141,157
TOTAL LEVY LIMIT	41,520,538	42,991,941	44,925,920	46,276,416	47,901,718	50,892,045
LEVY AMOUNT USED	38,880,515	39,781,941	40,827,595	41,985,922	43,113,242	46,470,389
EXCESS LEVY CAPACITY	2,640,023	3,210,000	4,098,325	4,290,493	4,788,476	4,421,656
EXCESS LEVY AS % OF OPERATING BUDGET	4.76%	5.52%	6.91%	7.20%	7.77%	6.84%



DID YOU KNOW?

Proposition 2½ (MGL. c. 59, § 21C) is a Massachusetts statute that limits property tax assessments by Massachusetts municipalities. The name of the initiative refers to the allowable 2.5% increase on the annual levy limit. It was passed by ballot measure in 1980 and went into effect in 1982.

STATE AID

State Aid is a large and important part of our overall revenue. COVID-19 put our State Aid in question, which is why we changed our process and adopted Continuing Appropriations Budgets (CAB) for July, August and September. It gave us more time to wait for information from the Commonwealth about our State Aid appropriation. The Governor has committed to funding FY21 at the same level as FY20, which is a better situation that we predicted.

City of Amesbury Summary of FY 20 and FY 21 Cherry Sheet Receipts and Assessments

	FY 20 FINAL CONFERENCE COMMITTEE BUDGET	FY 21 GOVERNOR'S JULY 2020 FUNDING COMMITMENT
STATE AID		
Chapter 70	\$ 9,190,887	\$ 9,190,887
Charter Tuition Reimbursement	\$ 103,195	\$ 103,195
Veterans Benefits	\$ 335,278	\$ 335,278
Elderly & Veterans Exemptions	\$ 71,060	\$ 71,060
Unrestricted General Government Aid	\$ 2,065,799	\$ 2,065,799
Sub-Total Cherry Sheet Receipts	\$ 11,766,219	\$ 11,766,219
OFFSET ITEMS: School Choice & Library (Special Rev Fund)	\$ 268,348	\$ 268,348
Total Cherry Sheet Receipts	\$ 12,034,567	\$ 12,034,567
Assessments - SPECIAL EDUCATION	\$ (5,713)	\$ (5,713)
Assessments - RETIRED TEACHERS HEALTH INS	\$ (1,201,509)	\$ (1,201,509)
Assessments - SCHOOL CHOICE SENDING	\$ (304,124)	\$ (304,124)
Assessments - CHARTER SCHOOL	\$ (797,862)	\$ (797,862)
Assessments - AIR POLLUTION DISTRICTS	\$ (5,161)	\$ (5,161)
Assessments - RMV NON-RENEWAL SURCHARGE	\$ (18,560)	\$ (18,560)
Assessments - MBTA	\$ (189,973)	\$ (189,973)
Assessments - MOSQUITO CONTROL	\$ (47,083)	\$ (47,083)
Total Cherry Sheet Assessments	\$ (2,569,985)	\$ (2,569,985)
TOTAL ESTIMATED CHERRY SHEET LESS OFFSETS & ASSESSMENTS	\$ 9,464,582	\$ 9,464,582

****The Governor's July 2020 Funding Commitment specified Ch. 70 at \$9,190,887 and UGGA at \$2,065,799.
All other receipts, offsets and assessments are ESTIMATED at level funding at this time.**

LOCAL RECEIPTS



Revenue from local sources other than Property Taxes and State Aid is known as Local Receipts. These revenue sources are more economically sensitive, which means forecasting can be more difficult. COVID-19 has had a big impact on our local receipts, as shown in the chart below.

Revenue Source	FY 20 Estimated	FY 20 Actual	FY 21 Estimated	\$ Change
Motor Vehicle Excise	\$ 2,314,606	\$ 2,209,040	\$ 2,191,491	\$ (17,549)
Other Excise (Hotel, Meals, Boat)	\$ 607,000	\$ 590,634	\$ 297,384	\$ (293,250)
Marijuana Excise	\$ -	\$ 35,689	\$ 70,000	\$ 34,311
Penalties & Interest	\$ 120,000	\$ 172,548	\$ 135,000	\$ (37,548)
PILOT	\$ 12,000	\$ 12,478	\$ 27,000	\$ 14,522
Charges for Services -Community Host Agreement	\$ 60,000	\$ 50,000	\$ 50,000	\$ -
Fees	\$ 160,000	\$ 140,050	\$ 125,000	\$ (15,050)
Departmental Revenue	\$ 100,000	\$ 21,024	\$ 20,000	\$ (1,024)
License & Permits	\$ 900,000	\$ 570,461	\$ 900,000	\$ 329,540
Fines & Forfeits	\$ 60,000	\$ 57,273	\$ 55,000	\$ (2,273)
Investments	\$ 40,000	\$ 50,836	\$ 40,000	\$ (10,836)
Medicaid Reimbursement	\$ 185,000	\$ 87,488	\$ 90,000	\$ 2,512
Rentals	\$ 74,566	\$ 72,945	\$ 72,945	\$ -
*Misc. Revenue	\$ 20,000	\$ 123,903	\$ 20,000	\$ (103,903)
Total	\$ 4,653,172	\$ 4,194,368	\$ 4,093,820	\$ (100,548)

*Meals & Hotel Tax estimated at 50% of FY 20 actual receipts.

*Received 1st marijuana excise in Q4 of 2020. FY 21 is budgeted conservative due to uncertainty with COVID-19.

*PILOT includes new agreement with Kearsarge Amesbury LLC for \$15,000 annually.

*License & Permits are estimated at 83% of FY 20 actuals and include \$425,000 due from Global Property Developers, Inc. *Q4 Building Permit receipts increased by 46% over FY 19 Q4.*

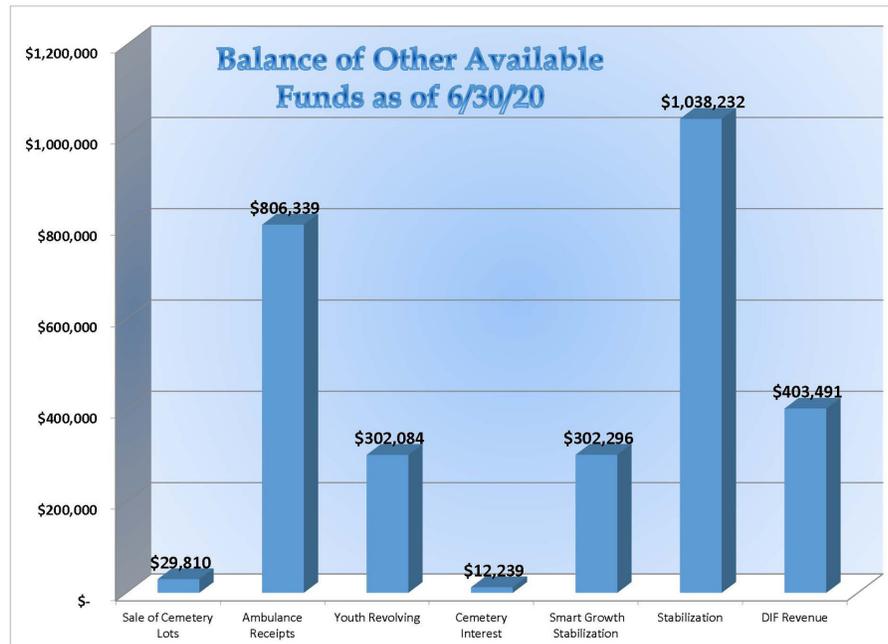
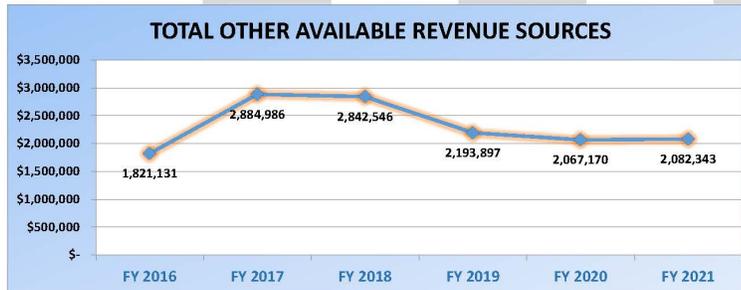
**DID
YOU
KNOW?**

Amesbury adopted the Rooms & Meals Tax in 2013. The tax adds an additional .75% tax on top of the 6.25% State tax, which comes back to Amesbury as additional revenue.

OTHER REVENUE

Other available revenue sources are revenues that are transferred via City Council vote from revolving funds. Some are one-time funds such as Free Cash and Stabilization, others are from ongoing operations such as the Ambulance Fund and Youth Services. The chart below shows the amount of other available revenue funds used in each fiscal budget.

	FY 16 ACTUAL	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 MAYOR'S BUDGET
OTHER AVAILABLE REVENUE SOURCES						
Free Cash	536,500	1,561,667	1,473,147	349,378	303,260	
Sale of Cemetery Lots to supplement DPW budget	13,000	20,000	22,000	19,000	19,000	19,000
Ambulance receipts to supplement Fire budget	844,000	851,345	685,000	980,000	800,000	800,000
Youth Revolving receipts to supplement Youth budget	293,131	386,846	407,085	536,439	406,047	297,000
Cemetery Trust to supplement DPW budget	8,000	4,160	2,000	4,000	3,500	3,500
Smart Growth Stabilization				47,300	112,300	100,000
General Stabilization			200,000		236,343	459,352
Enterprise Funds			45,814			
Receipts Reserved for Real Estate				232,280	184,720	
Insurance Receipts				18,000		
Waterway receipts to supplement Harbormaster budget	7,500	7,500	7,500	7,500	2,000	
DIF Proceeds to Fund Debt Payment - So Hunt Project						403,491
Overlay Surplus	60,000					
Regional Health Fund to supplement Health budget	59,000	53,468				
TOTAL OTHER AVAILABLE SOURCES	1,821,131	2,884,986	2,842,546	2,193,897	2,067,170	2,082,343
		58.4%	-1.5%	-22.8%	-5.8%	0.7%

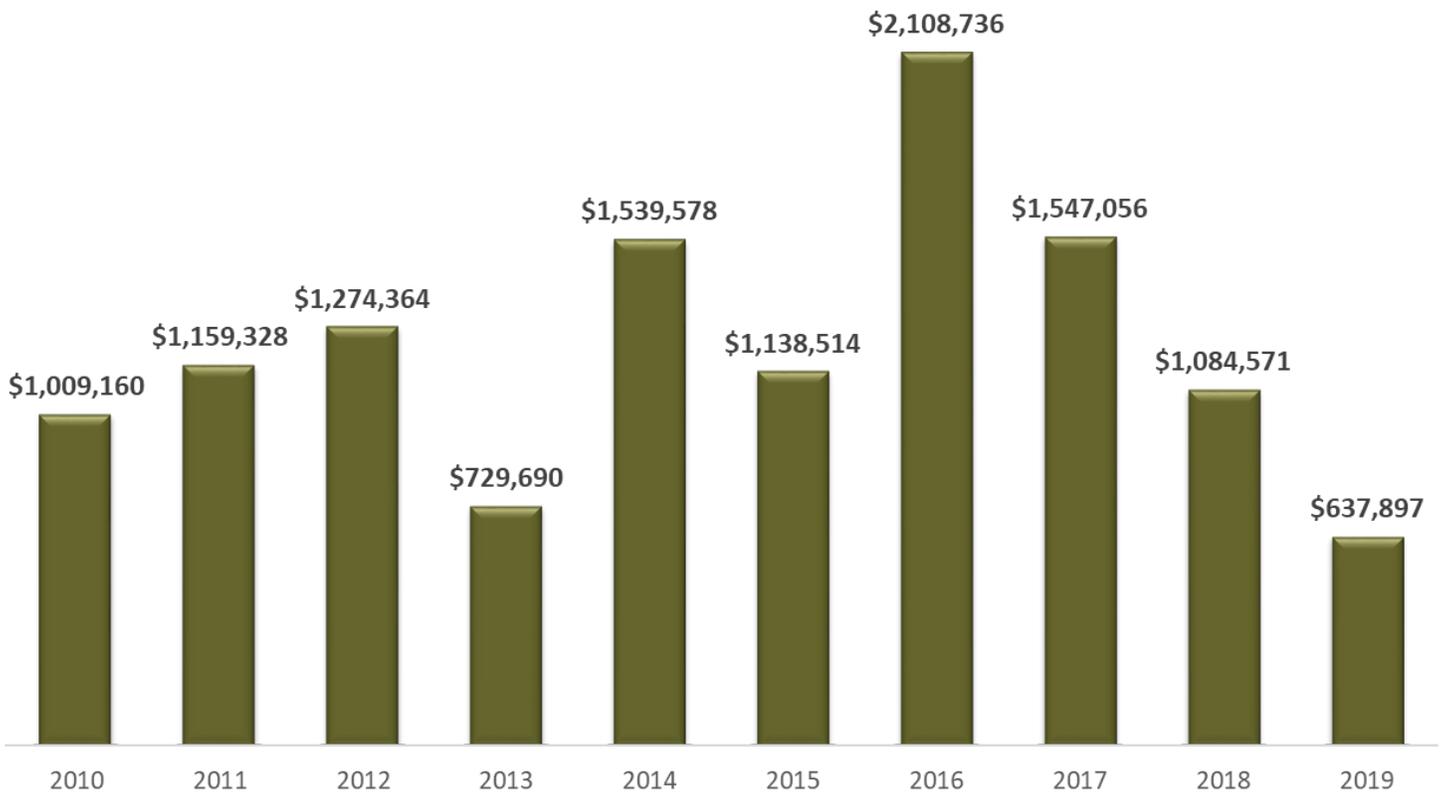


FREE CASH

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. Free cash can only be used after being certified by the Massachusetts Department of Revenue.

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.

Amesbury strives to have free cash in an amount of 2% of our overall budget. As of 2019, we are at 0.99%.



HISTORICAL FREE CASH

FINANCIAL RESERVES + NET OPERATING REVENUE

Best practices recommend a financial reserve balance of 5-10% of the general operating fund budget.

	FY 16 ACTUAL	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 MAYOR'S BUDGET
RESERVES						
General Stabilization Fund	808,807	1,117,853	1,232,661	1,147,742	1,154,048	578,880
Smart Growth Stabilization	188,327	588,004	530,355	479,705	317,227	202,296
TOTAL RESERVES	997,134	1,705,857	1,763,016	1,627,447	1,471,274	781,176
Percent of Operating Budget	1.80%	2.93%	2.97%	2.73%	2.39%	1.21%

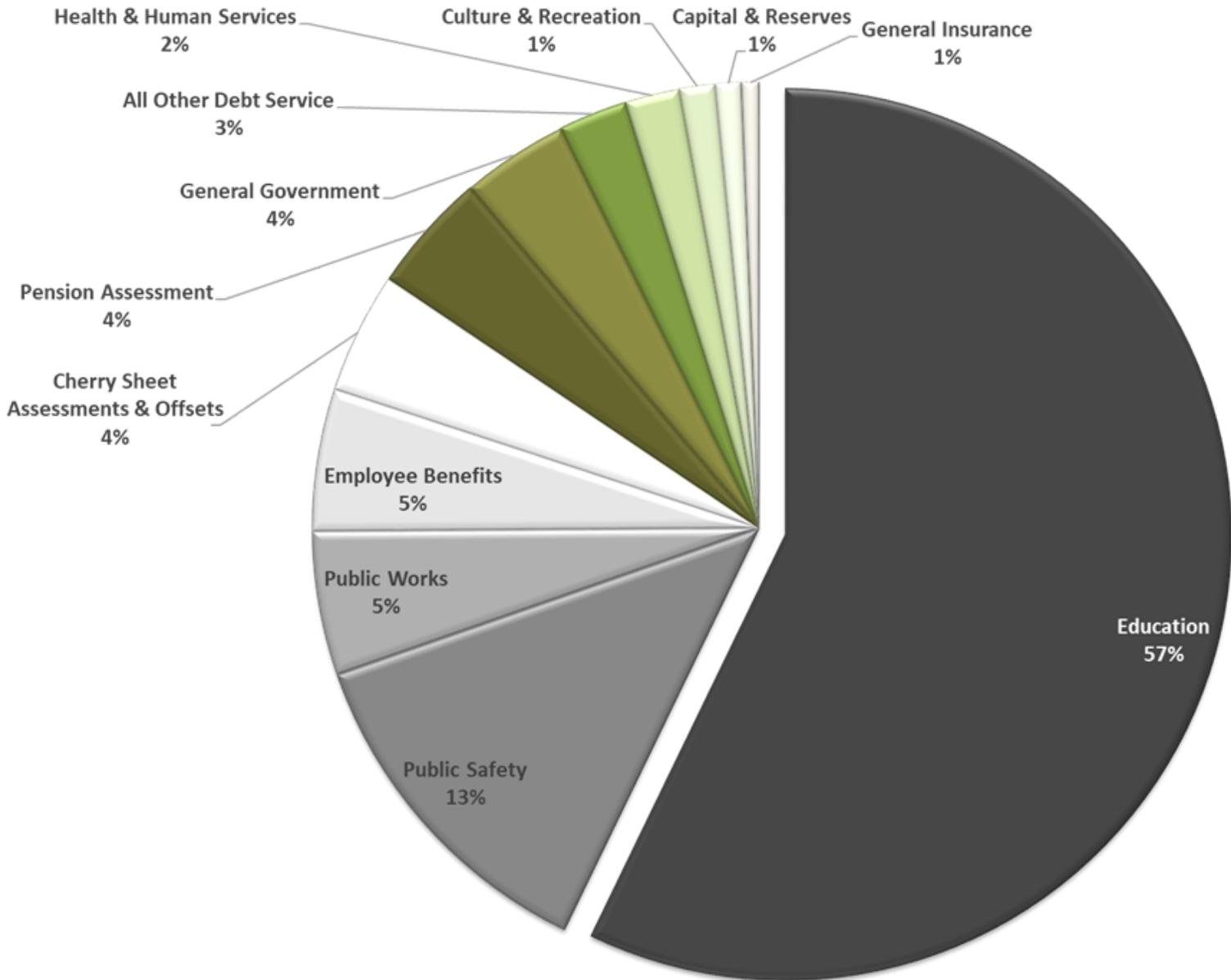
This table displays the City's Gross Operating Revenue less one-time funds such as Free Cash, Stabilization and other Revolving Funds to arrive at Net Operating Revenue (adjusted for inflation). Ideally, the annual percentage increase in adjusted Net Operating Revenue should be steady, positive and predictable. As demonstrated, Amesbury's Net Operating Revenue has been on a steady, positive trajectory.

Fiscal Year	Gross Operating Revenue	Less Free Cash Used to Reduce Tax Rate	Less Other Funds Used to Reduce Tax Rate	Less Available One-Time Funds	Total of One Time Funds	Net Operating Revenue	CPI-U	CPI-U Adjustment	Net Operating Revenue in Constant Dollars	Percent Change From Prior Year
2016	\$ 56,245,988	\$ 536,500	\$ 1,284,631		\$ 1,821,131	\$ 54,424,857	256.72	100.00%	\$ 54,424,857	
2017	\$ 58,133,131	\$ 1,561,667	\$ 1,323,319		\$ 2,884,986	\$ 55,248,145	260.50	98.55%	\$ 54,446,240	0.04%
2018	\$ 59,254,698	\$ 1,473,147	\$ 1,369,399		\$ 2,842,546	\$ 56,412,152	267.03	97.55%	\$ 55,031,176	1.07%
2019	\$ 60,253,627	\$ 349,378	\$ 1,380,219	\$ 464,300	\$ 2,193,897	\$ 58,059,730	275.82	96.82%	\$ 56,211,098	2.14%
2020	\$ 61,693,151	\$ 303,260	\$ 915,267	\$ 848,643	\$ 2,067,170	\$ 59,625,981	281.08	98.13%	\$ 58,508,691	4.09%
2021	\$ 64,277,628	\$ -	\$ 694,500	\$ 984,352	\$ 1,678,852	\$ 62,598,776	284.75	98.71%	\$ 61,791,543	5.61%

EXPENSES + APPROPRIATIONS



This chart represents the allocation of Amesbury's General Fund Operating Budget. Education, public safety and public works make up the majority of our City's expenses.



The education allocation includes Amesbury Public Schools, regional school assessments, and associated school debt payments.

DEBT SCHEDULE



Many capital projects require bonds for funding. Amesbury works hard to maintain a good bond rating, which gives us access to better terms for our bond issues, and results in savings to the City and taxpayers in the form of interest costs.

S&P Global Ratings, a municipal credit rating agency, affirmed 'AA' long-term and underlying rating in May. The rating agency cited Amesbury's very strong economy, very strong liquidity, and strong institutional framework as positive credit factors.

Read S&P's full report in Appendix A.

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 2026-2040	TOTAL
Long Term General Debt							
Public Safety Build Remodeling 2013	\$ 44,188	\$ 43,138	\$ 42,088	\$ 41,038	\$ 39,988	\$ 149,231	\$ 404,906
MVRTA Facility Improvements 2014	\$ 101,390	\$ 99,115	\$ 96,840	\$ 99,490	\$ 97,390	\$ 990,655	\$ 1,583,770
DPW Facility Planning 2014	\$ 15,835	\$ 15,485	\$ 15,135	\$ 14,785	\$ 14,485	\$ 163,348	\$ 255,308
Land Acquisition Library 2014	\$ 10,300	\$ 10,100				\$ -	\$ 30,900
Build Remodel Town Hall 2014	\$ 10,300	\$ 10,100				\$ -	\$ 30,900
Architectural Services Sewer 2014	\$ 37,250	\$ 36,550	\$ 35,850	\$ 25,250		\$ -	\$ 172,850
Public Safety Build Repairs 2015	\$ 20,950	\$ 20,350	\$ 19,750	\$ 19,150	\$ 18,550	\$ 128,800	\$ 249,100
Public Safety Build Repairs II 2015	\$ 164,063	\$ 159,663	\$ 155,263	\$ 150,863	\$ 146,463	\$ 1,357,469	\$ 2,302,244
Water Street Parking Engineering 2015	\$ 15,050	\$ 14,650	\$ 14,250	\$ 13,850	\$ 13,450	\$ 128,800	\$ 215,500
DPW Land Acquisition 2015	\$ 82,135	\$ 79,935	\$ 77,735	\$ 75,535	\$ 73,335	\$ 682,610	\$ 1,155,620
DPW Land Acquisition II 2015	\$ 37,295	\$ 36,295	\$ 35,295	\$ 34,295	\$ 33,295	\$ 308,690	\$ 523,460
DPW Land Acquisition III 2015	\$ 323,575	\$ 314,975	\$ 306,375	\$ 297,775	\$ 289,175	\$ 2,769,200	\$ 4,633,250
Outdoor Recreation Facility 2015	\$ 32,125	\$ 31,125	\$ 30,125	\$ 29,125	\$ 28,125	\$ 105,375	\$ 289,125
Whitehall Rd Land Acquisition 2015	\$ 30,100	\$ 29,300	\$ 28,500	\$ 27,700	\$ 26,900	\$ 257,600	\$ 431,000
South Hunt DIF Roadway Improvements I 2020	\$ 25,056	\$ 23,438	\$ 22,688	\$ 21,938	\$ 21,188	\$ 188,850	\$ 303,156
South Hunt DIF Roadway Improvements II 2020	\$ 114,552	\$ 111,719	\$ 108,469	\$ 105,219	\$ 101,969	\$ 1,193,400	\$ 1,735,328
South Hunt DIF Roadway Improvements III 2020	\$ 122,726	\$ 119,669	\$ 116,169	\$ 112,669	\$ 109,169	\$ 1,247,100	\$ 1,827,501
Athletic Fields 2020	\$ 141,157	\$ 136,850	\$ 132,600	\$ 128,350	\$ 124,100	\$ 1,014,900	\$ 1,677,957
	\$ 1,328,046	\$ 1,292,455	\$ 1,237,130	\$ 1,197,030	\$ 1,137,580	\$ 10,686,028	\$ 17,821,874
Long Term School Debt - Excluded							
School Building Addition 2018 (IE)	\$ 524,800	\$ 502,500	\$ 485,300	\$ 470,250	\$ 450,300	\$ 428,400	\$ 3,403,750
Elementary School 2020 (IE)	\$ 1,827,231	\$ 1,828,257	\$ 1,828,006	\$ 1,825,506	\$ 1,825,756	\$ 27,411,987	\$ 36,546,743
	\$ 2,352,031	\$ 2,330,757	\$ 2,313,306	\$ 2,295,756	\$ 2,276,056	\$ 27,840,387	\$ 39,950,493
Long Term Sewer Debt							
Sewer 2014	\$ 53,260	\$ 52,260	\$ 46,310	\$ 43,430		\$ -	\$ 254,570
Sewer 2014	\$ 47,890	\$ 46,990	\$ 46,090	\$ 32,320		\$ -	\$ 222,080
Wastewater Treatment Facility	\$ 49,140	\$ 50,600	\$ 49,000	\$ 47,600	\$ 46,200	\$ 144,700	\$ 440,920
	\$ 150,290	\$ 149,850	\$ 141,400	\$ 123,350	\$ 46,200	\$ 144,700	\$ 917,570

DEBT SCHEDULE



	FY 21	FY 22	FY 23	FY 24	FY 25	FY 2026-2040	TOTAL
Long Term Water Debt							
Water 2013	\$ 18,300	\$ 17,850	\$ 17,400	\$ 16,950	\$ 16,500	\$ 42,638	\$ 148,388
Water Treatment Facility 2013	\$ 113,138	\$ 110,438	\$ 107,738	\$ 105,038	\$ 102,338	\$ 367,494	\$ 1,022,019
Water Treatment Upgrades 2014	\$ 48,785	\$ 52,660	\$ 51,435	\$ 50,210	\$ 49,160	\$ 512,713	\$ 814,948
Water 2014	\$ 25,500				\$ -	\$ -	\$ 52,000
Water II 2014					\$ -	\$ -	\$ 56,100
Water Treatment Facility 2014	\$ 53,260	\$ 52,260	\$ 46,310	\$ 43,430		\$ -	\$ 249,520
Water Mains 2014	\$ 47,890	\$ 46,990	\$ 46,090	\$ 32,320		\$ -	\$ 222,080
Water Mains II 2014	\$ 16,050	\$ 15,750	\$ 15,450	\$ 15,150		\$ -	\$ 78,750
Water Treatment Facility 2018	\$ 24,360	\$ 25,600	\$ 24,800	\$ 24,100	\$ 23,400	\$ 80,700	\$ 230,080
	\$ 347,283	\$ 321,548	\$ 309,223	\$ 287,198	\$ 191,398	\$ 1,003,544	\$ 2,873,884
Long Term MWPAT Debt							
MWPAT 98-83 2004 - PAID FROM SEWER	\$ 13,330				\$ -	\$ -	\$ 27,300
MWPAT 98-83 2004 - PAID FROM SEWER	\$ 2,064				\$ -	\$ -	\$ 4,227
MWPAT CW-01-13 2004 - PAID FROM SEWER	\$ 602,220	\$ 602,500	\$ 584,250			\$ -	\$ 2,393,562
MCWT SUBSIDY - PAID FROM WATER	\$ (198,149)					\$ -	\$ -
MWPAT CW-02-17A 2006 - PAID FROM WATER	\$ 133,017	\$ 132,421	\$ 131,175	\$ 125,000		\$ -	\$ 655,121
MWPAT CW-02-17B 2006 - PAID FROM WATER	\$ 34,398	\$ 32,992	\$ 31,482	\$ 30,000		\$ -	\$ 159,673
MWPAT CW-02-17-C 2006 - PAID FROM WATER	\$ 50,013	\$ 50,013	\$ 50,012	\$ 50,012	\$ 50,012	\$ 100,024	\$ 400,099
MWPAT DWS-08-21 2012 - PAID FROM WATER	\$ 198,839	\$ 198,817	\$ 198,794	\$ 198,771	\$ 198,747	\$ 1,191,947	\$ 2,384,776
MWPAT DWS-08-20 2014 - PAID FROM WATER	\$ 597,613	\$ 598,317	\$ 599,037	\$ 599,772	\$ 600,523	\$ 4,833,261	\$ 8,425,445
MCWT SUBSIDY - PAID FROM WATER	\$ (57,210)	\$ (241,949)	\$ (226,158)	\$ (45,751)		\$ -	\$ -
	\$ 1,376,134	\$ 1,373,111	\$ 1,368,591	\$ 957,803	\$ 849,281	\$ 6,125,231	\$ 14,450,203
GRAND TOTAL	\$ 5,553,783	\$ 5,467,720	\$ 5,369,650	\$ 4,861,137	\$ 4,500,515	\$ 37,897,246	\$ 76,014,024

TOTAL GF BUDGET (est. 3% annual increase)	64,681,119	66,621,553	68,620,199	70,678,805	72,799,169
GF Debt as % of GF Budget - Best Practice < 10%	5.7%	5.4%	5.2%	4.9%	4.7%

Estimated Equalized Valuation 2020	2,613,326,964
Total Debt as % of Valuation MGL c. 44 s. 10 (< 5%)	2.9%

*Maximum Allowable Debt per MGL \$ 130,666,348

**Additional Borrowing Capacity \$ 54,652,324

Best practices recommend that annual debt payments not exceed 10% of the operating budget. Amesbury is at 5.7%.



Doing long-term capital planning is an important component of a fiscal budget. On the following pages, you'll see capital plans and needs from each department for the next 5 years, and which projects will be funded in FY21.

5 YEAR CAPITAL REQUESTS



Department	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
DPW					
Citywide Paving Improvements	\$ 187,000	\$ 200,000	\$ 200,000	\$ 200,000	
Citywide Sidewalk Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Complete DPW for Ordway move	\$ 150,000				
Dump Truck	\$ 65,000	\$ 65,000	\$ -	\$ -	
Goodwin's Creek Water Main Connection	\$ 175,000	\$ -	\$ -	\$ -	
Hot Box	\$ 16,000	\$ 16,000	\$ -		
HVAC Repairs	\$ 110,000	\$ -	\$ -		
Oak Street Bridge Replacement	\$ 20,000	\$ 250,000	\$ 250,000	\$ -	
Parking Deck	\$ 50,000	\$ 400,000	\$ -	\$ -	
Public Works Department Vehicle Replacement	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Replace Sewer Vehicles	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Rt 110 Sewer Pumping Station	\$ 25,000	\$ 100,000	\$ 1,000,000	\$ -	
Sewer Pump Station Facility Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Sewer Pump Station Generator	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	
Snow Truck	\$ 30,000	\$ 30,000	\$ -		
Spreader Controls	\$ 85,000	\$ 25,000			
Spreaders	\$ 48,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Water Department Vehicle Replacement	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
Water Meters	\$ 346,000	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000
Water Treatment Plant Remote Operation	\$ 17,000	\$ 150,000	\$ -	\$ -	
Water Treatment Plant Roofs	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Replace Plotter	\$ -	\$ 10,000	\$ -	\$ -	
Pleasant Valley Road River Bank Repair	\$ -	\$ -	\$ -	\$ 350,000	\$ 2,200,000
R Street Bridge	\$ -	\$ -	\$ -	\$ 450,000	
South Hampton Road Culvert	\$ -	\$ 450,000			
South Hunt Road Culvert	\$ -	\$ 250,000	\$ -	\$ -	
Stateline Dam Rehabilitation	\$ -	\$ -		\$ 90,000	\$ 400,000
Masonry Bridge Repairs	\$ -	\$ 50,000	\$ 200,000		
Newton Road Weir Rehabilitation	\$ -	\$ 100,000	\$ 1,100,000		
Whitehall Road Manhole Rehab	\$ -	\$ 100,000	\$ -		
Citywide Drainage Repairs	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fleet GPS	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Town Hall Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	
Various Guardrail Improvements	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
Landry Stadium Repairs	\$ -	\$ 25,000	\$ 200,000	\$ -	
Archbrook Culvert Replacement	\$ -	\$ 250,000	\$ 1,250,000	\$ -	
Clarks Pond Dam Repairs	\$ -	\$ -	\$ 90,000	\$ 430,000	
Market Street Culverts at Cider Hill	\$ -	\$ 65,000	\$ 350,000	\$ -	
City Hall Front Entrance	\$ -	\$ 80,000	\$ -		
Liquid Magnesium Systems	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Pleasant Valley Road Water Main	\$ -	\$ 450,000	\$ 4,000,000		
Excavator	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Water Main Repair/Replace	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Gates at Lake Gardner	\$ 10,000				
DPW Total	\$ 1,573,500	\$ 3,871,000	\$ 9,365,000	\$ 2,245,000	\$ 3,170,000
Fire					
2018 Interceptor & 2018 F350	\$ 18,149				
Ambulance - 2019 Ford F450 Warrior	\$ 88,636	\$ 88,636			
Engine / Pumper	\$ 95,703				
Engine/Ladder Replacement	\$ 695,000				
Fire Engine	\$ 1,265,000				
Generator Switch	\$ 30,000				
Microwave Repeaters	\$ 88,531				
Portable Radios (32)	\$ 10,830				
Ambulance Replacement	\$ -	\$ 300,000			
Command Cars	\$ 130,000				
Fire Total	\$ 2,421,849	\$ 388,636			

5 YEAR CAPITAL REQUESTS



Department	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Library					
Exterior Painting	\$ 23,400				
Front Stair Repair	\$ 90,000				
Masonry Repair	\$ 88,000				
Repair to Copper Work	\$ 25,000				
Window Restoration	\$ 37,375				
Library Total	\$ 263,775				
Police					
2019 Ford Explorer (5)	\$ 51,611	\$ 51,611			
Police Total	\$ 51,611	\$ 51,611			
School					
2018 Dodge Grand Caravan	\$ 16,513				
2018 Ford T-150	\$ 9,624				
2019 Cub Cadet	\$ 6,539	\$ 6,539			
2020 Ford T-150	\$ 11,132	\$ 11,132			
AHS Boiler Repairs	\$ 25,000				
AHS Cafeteria Equip. Repairs	\$ 46,000				
AHS Hot Water Tank repair	\$ 15,000				
AHS HVAC in Server Room 112	\$ 5,300				
AHS Sewer Line Repair	\$ 13,000				
AMS Cafeteria Oven Replacement	\$ 50,800				
AMS Hot Water tank replacement	\$ 36,825				
AMS Replace both Hot water Tanks	\$ 120,000				
AMS Replace TPO Roof W/ EPDM Roof	\$ 1,860,000				
AMS Retaining Wall & Sidewalk	\$ 6,700				
CES Boiler Room part repair	\$ 3,750				
CES HVAC Unit Replacements	\$ 40,475				
CES Loading Dock & Side concrete stair repairs	\$ 30,000				
CES Replace HVAC Units	\$ 1,560,000				
Fitness EQUIPMENT for Special Education Program	\$ 15,000				
Handicapped Accessible Doors at AMS & CES	\$ 30,000				
Moisture Analysis	\$ 9,850				
New V-8 Pick up truck	\$ 55,000				
School Window Replacement (CES)	\$ 10,000				
AES Roof Repair	\$ 18,000				
School Total	\$ 3,994,509	\$ 17,672			
Economic Development					
OpenGov	\$ 84,000				
Economic Development Total	\$ 84,000				
IT					
Office 365	\$ 25,000				
Website upgrade, Archive software, ClearGov	\$ 18,754				
IT Total	\$ 43,754				
Grand Total	\$ 8,432,998	\$ 4,328,918	\$ 9,365,000	\$ 2,245,000	\$ 3,170,000

***Note: Highlighted items funded in FY 2021**

"One of the most vital functions of local government is to construct and maintain the public works infrastructure within their jurisdictions. Without this network of capital investments including roadways, bridges, sanitary sewers, water mains, and other essential public facilities, a wide range of negative impacts are likely to be felt by the residents and commercial enterprises which rely on local governments for their physical well-being and economic prosperity."
 - Capital Budgeting from a Local Government Perspective, <http://scholarworks.gvsu.edu/spnareview>



FY21 CAPITAL FUNDING



Department	Funded from Surplus Overlay	Funded within GF operating budget
DPW		
Dump Truck		
GF Capital (lease Pay 2 of 3)		\$65,000.00
Hot Box		
GF Capital (lease Pay 2 of 3)		\$16,000.00
Snow Truck		
GF Capital (lease Pay 2 of 3)		\$30,000.00
Gates at Lake Gardner		
Electronic Gates at Lake Gardner.	\$10,000.00	
DPW Total	\$10,000.00	\$111,000.00
Fire		
2018 Interceptor & 2018 F350		
GF Capital (lease Pay 3 of 3)		\$18,149.47
Ambulance - 2019 Ford F450 Warrior		
GF Capital (lease Pay 2 of 3)		\$88,636.00
Engine / Pumper		
GF Capital (lease Pay 5 of 5)		\$95,702.60
Generator Switch		
Install generator switch between the Fire Department and the Police/City Hall. Currently there are two generators with no way to interconnect them. This would allow the City to continue functioning if one of generators went down.	\$30,000.00	
Portable Radios (32)		
GF Capital (lease Pay 3 of 3)		\$10,830.19
Fire Total	\$30,000.00	\$213,318.26
Library		
Front Stair Repair		
Replacment of front concrete steps -\$75K-\$90K in house estimate.	\$90,000.00	
Window Restoration		
Repair and conservation of historic windows.	\$37,375.00	
Library Total	\$127,375.00	
Police		
2019 Ford Explorer (5)		
GF Capital (lease Pay 2 of 3)		\$51,610.57
Police Total		\$51,610.57

FY21 CAPITAL FUNDING



Department	Funded from Surplus Overlay	Funded within GF operating budget
School		
AHS Boiler Repairs		
AHS Boiler Repairs due to Growing Leak (20 Yr Life Exp).	\$25,000.00	
AHS Sewer Line Repair		
AHS Sewer Line Repair (30 Yr Life Exp).	\$13,000.00	
AMS Replace both Hotwater Tanks		
AMS Replace both Hotwater Tanks 400 & 800 Gal.(20 Yr Life Exp).	\$120,000.00	
Moisture Analysis		
ALL 3 Schools Moisture Analysis for roof membrane and insulation.	\$9,850.00	
Roof Repair		
AES Roof Repair.	\$18,000.00	
School Total	\$185,850.00	
Economic Dev		
Permitting Software		
OpenGov	\$84,000.00	
Economic Dev Total	\$84,000.00	
IT		
Office-365		
E-mail upgrade	\$25,000.00	
Website upgrade, Archive Software, ClearGov		
Technology upgrades	\$18,754.00	
IT Total	\$43,754.00	
Grand Total	\$480,979.00	\$375,928.83

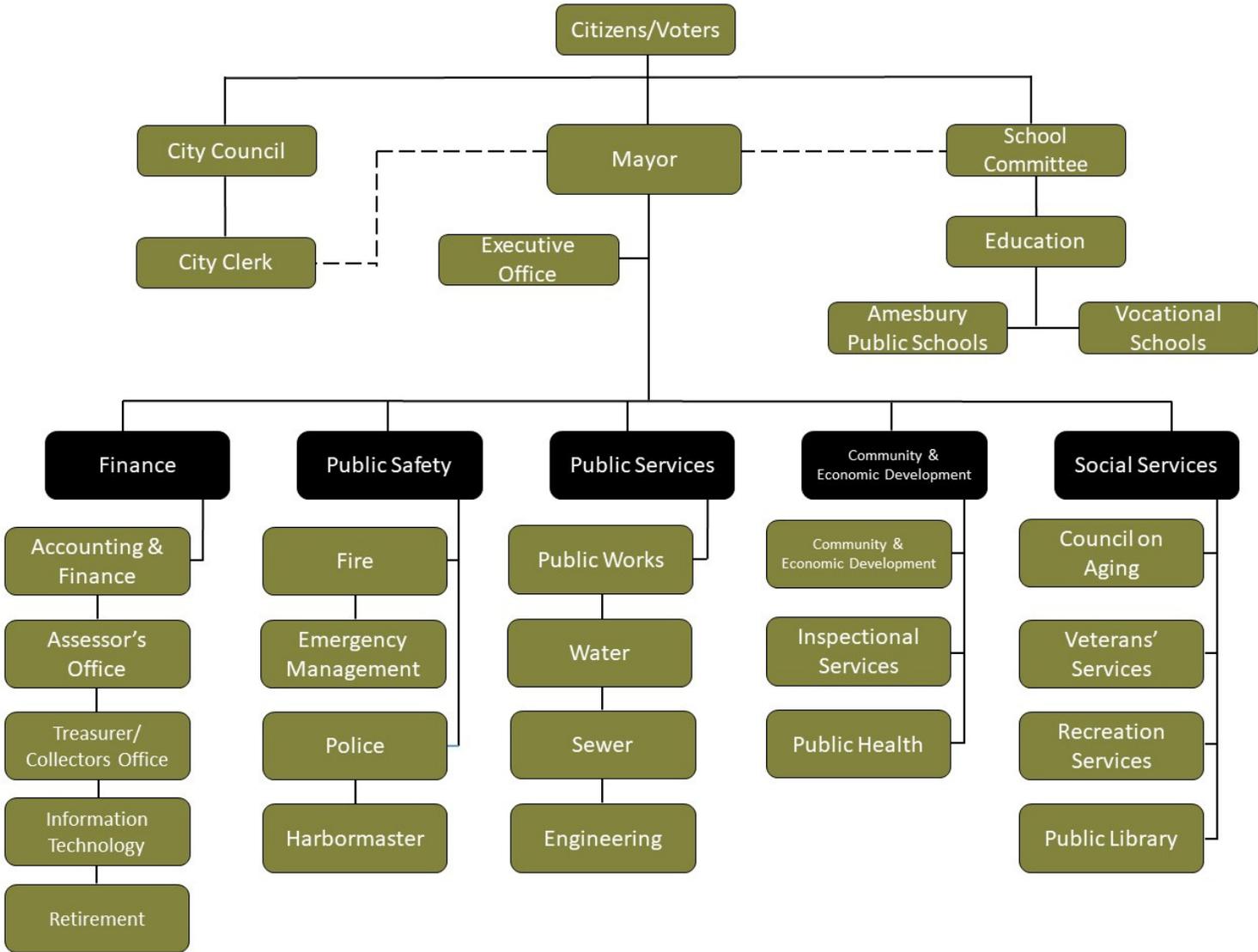
Being resourceful with our funding means we can accomplish more. Many of these FY21 capital projects are being funded through overlay surplus that the Boards of Assessors voted to release.

What is an overlay? An overlay is an account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. Any balance in the overlay account (surplus) of a given year in excess of the amount remaining to be collected or abated can be appropriated for any lawful purpose.



CITY OF AMESBURY

ORGANIZATIONAL CHART



As we think about the most efficient ways to serve the public, we're making a few changes to the overall organization and structure of our departments to ensure that strategy and planning is aligned and cohesive. We're also physically moving a few of our departments to allow those teams to collaborate easier, so stay tuned for a new map of department locations!

MAYOR



 www.amesburyma.gov/mayors-office

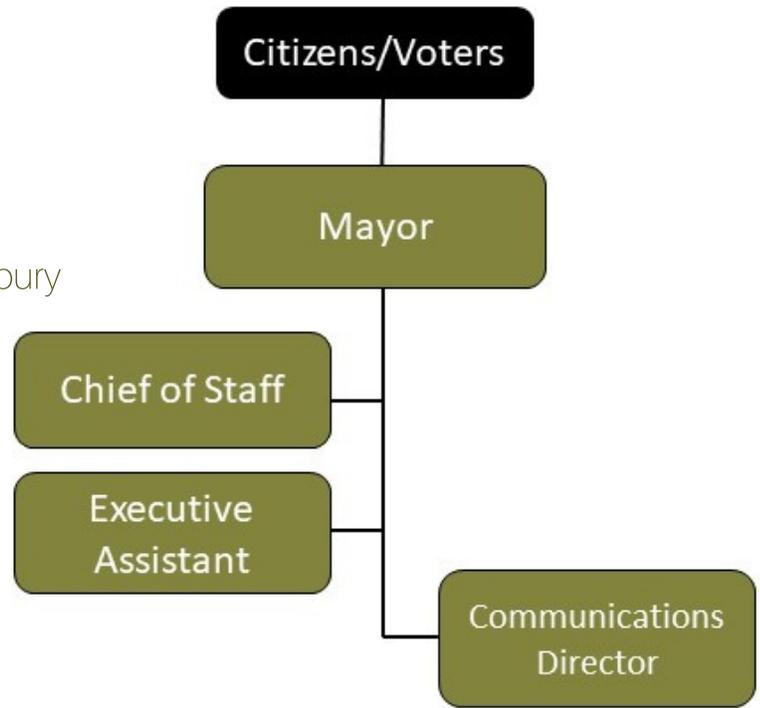
 www.facebook.com/amesburyma

 www.twitter.com/cityofamesbury

 www.instagram.com/cityofamesbury

 www.linkedin.com/company/cityofamesbury

 www.amesburyma.gov/city-enewsletter

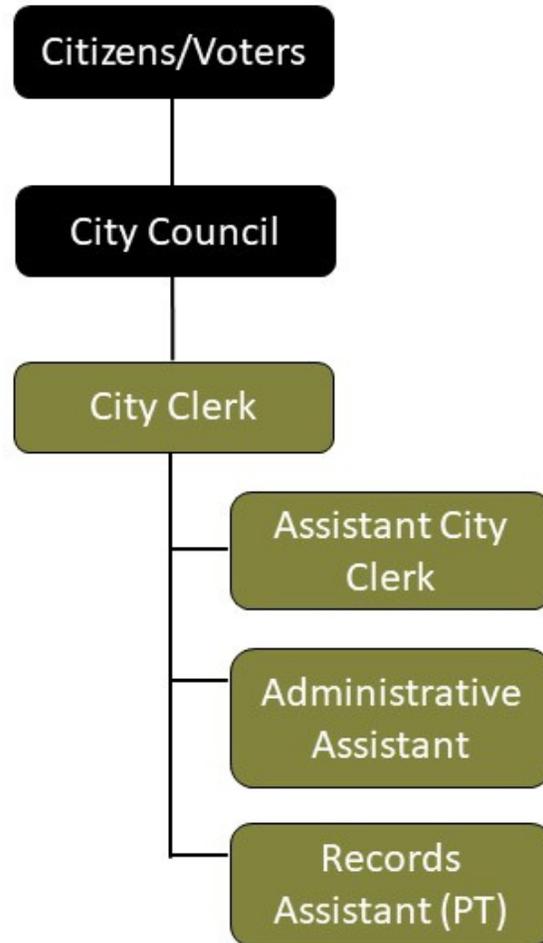


The Mayor is the City’s Chief Executive Officer, responsible for managing all of the City’s municipal departments, operations, and programs. The Mayor is responsible for enforcement of all City ordinances and orders and executes all contracts on behalf of the City. In addition, the Mayor prepares, presents, and manages the City’s operating and capital budgets. The Mayor also appoints all municipal department heads and appointed City boards and commissions. Finally, the Mayor must approve or veto most actions by the City Council, the City’s legislative body.

CITY CLERK



www.amesburyma.gov/clerk



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.

ADMINISTRATION + FINANCE

www.amesburyma.gov/finance

www.amesburyma.gov/management-information-systems

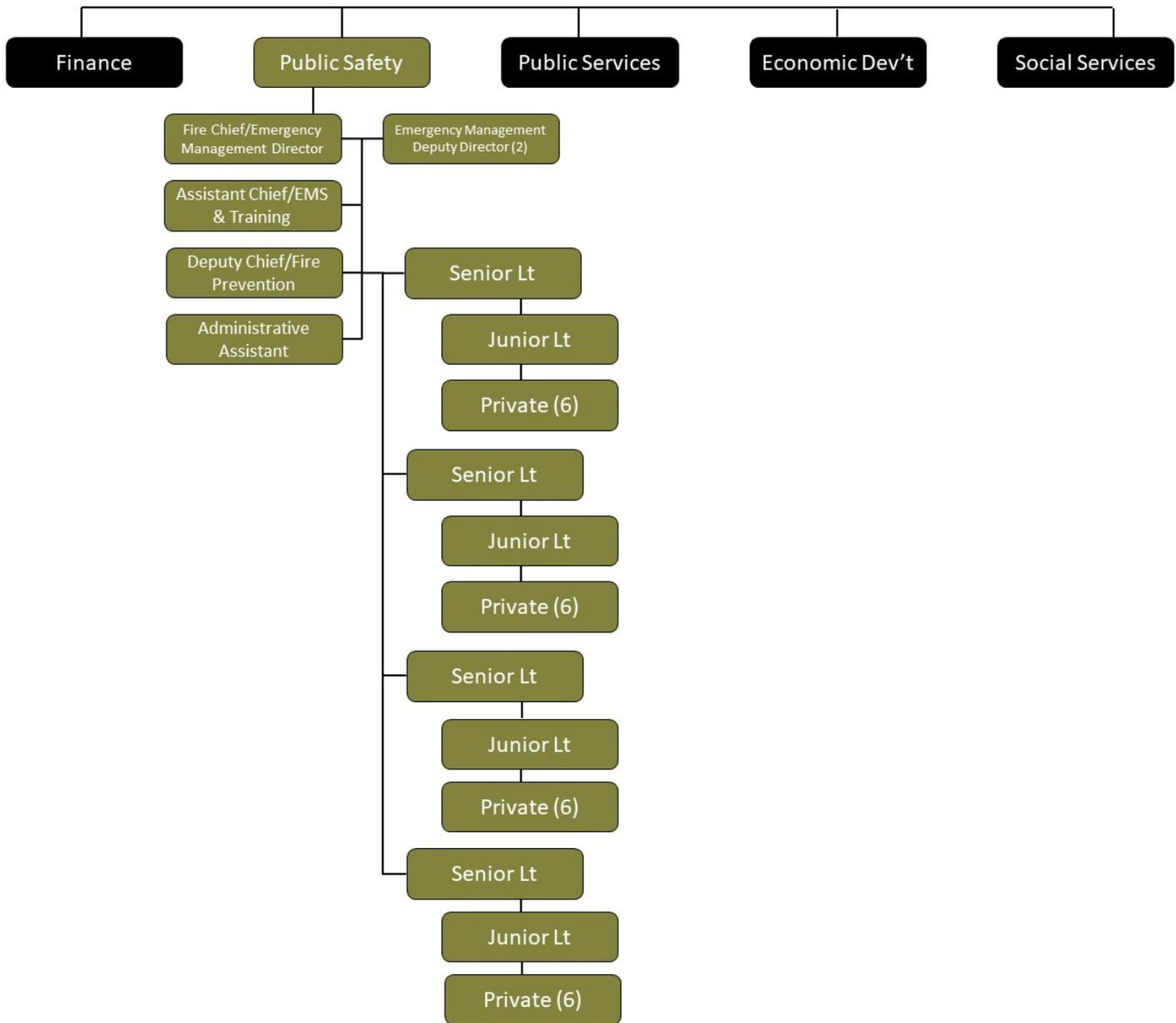


The Administration & Finance Department is responsible for overseeing the financial operations of the City as well as Information Technology. The Department's responsibilities include the following:

- Ensuring the City's funds are properly collected, recorded, expended and accounted for.
- Maintaining compliance with federal and state laws and regulations as they relate to finance and reporting.
- Designing, maintaining, and monitoring internal controls.
- Managing the proper procurement of goods and services and maintaining contracts.
- Administrating the payroll and benefits for all City employees.
- Oversight and regular review of all budgets and funds.
- Preparation of the annual fiscal year budget, capital improvement plan, and financial forecast.
- Managing and reviewing the property, liability and workers compensation insurance coverage.
- Administrating and providing support for the annual independent audit.
- Manage the network, workstations, software and systems that serve Amesbury's staff, students and citizens.

FIRE + EMERGENCY MANAGEMENT

 www.amesburyma.gov/fire-department



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.

The Department also provides Public Education and Inspectional Services, i.e.; smoke and carbon monoxide detectors, fire suppression systems, oil, propane and gas tanks.

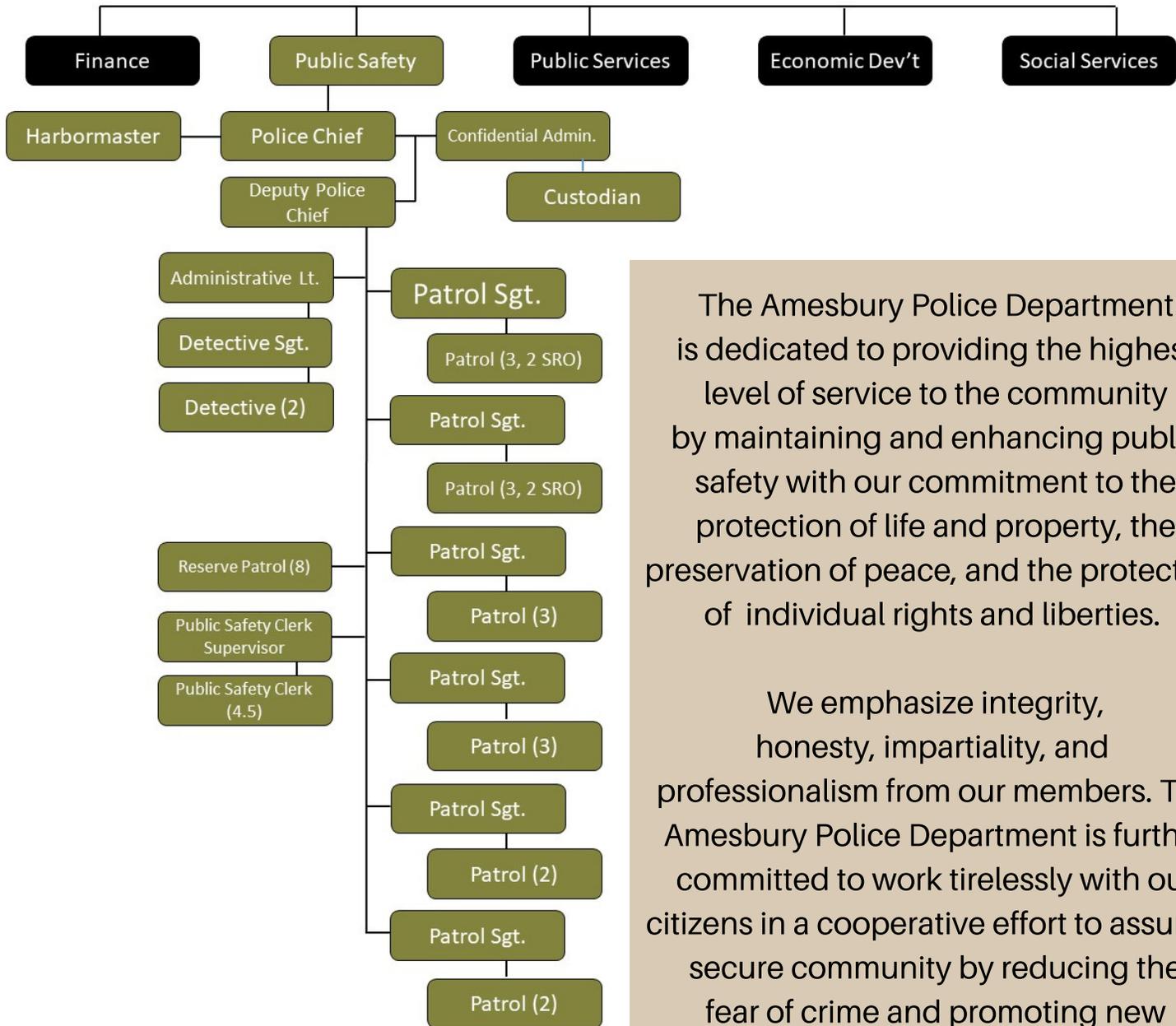
POLICE



 www.amesburyma.gov/police-department

 www.facebook.com/amesburypd

 www.twitter.com/amesburypd



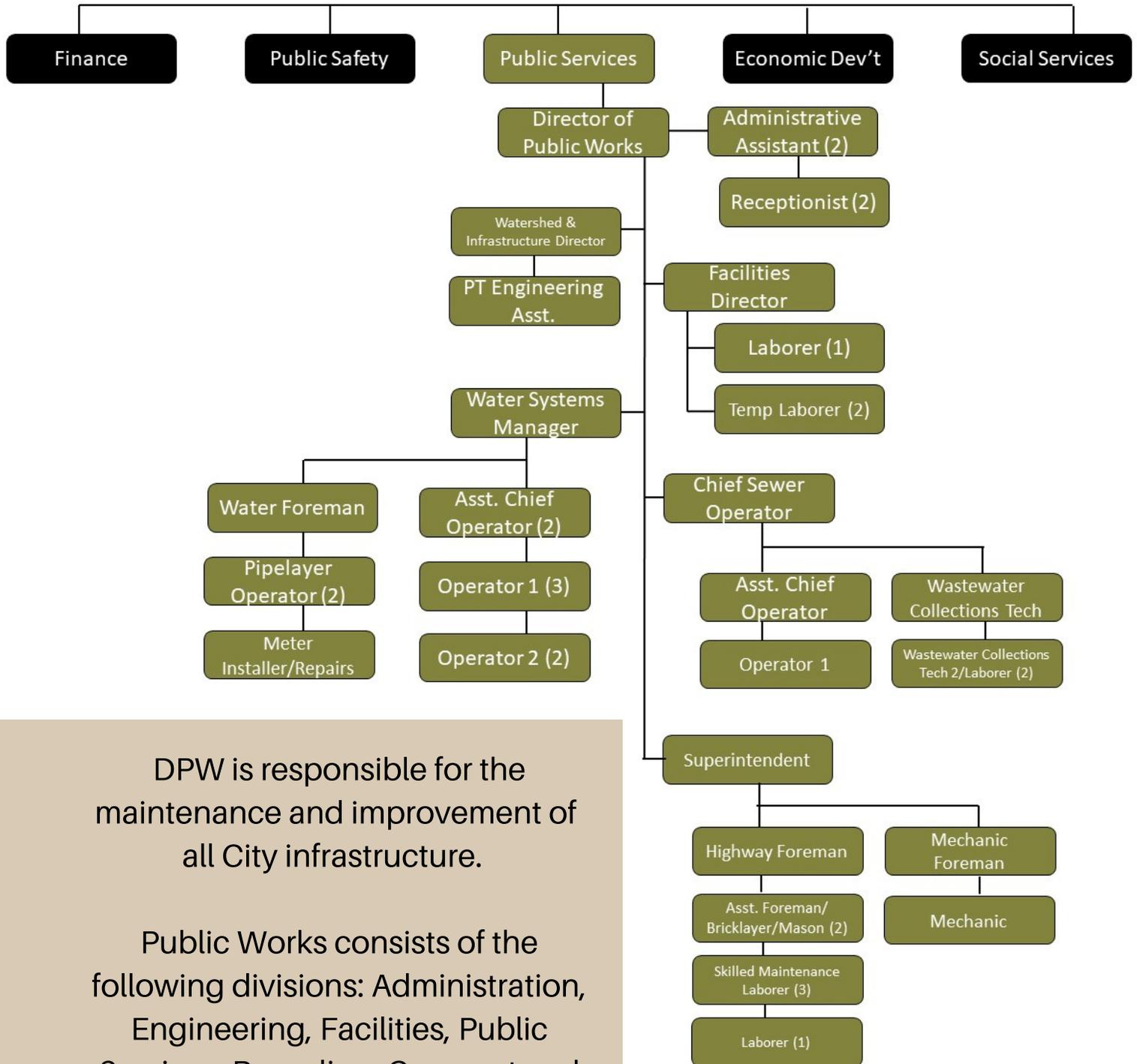
The Amesbury Police Department is dedicated to providing the highest level of service to the community by maintaining and enhancing public safety with our commitment to the protection of life and property, the preservation of peace, and the protection of individual rights and liberties.

We emphasize integrity, honesty, impartiality, and professionalism from our members. The Amesbury Police Department is further committed to work tirelessly with our citizens in a cooperative effort to assure a secure community by reducing the fear of crime and promoting new and innovative programs for the welfare and safety of all who live, work, and visit the City of Amesbury.

PUBLIC WORKS

 www.amesburyma.gov/public-works

 www.facebook.com/amesburydpw



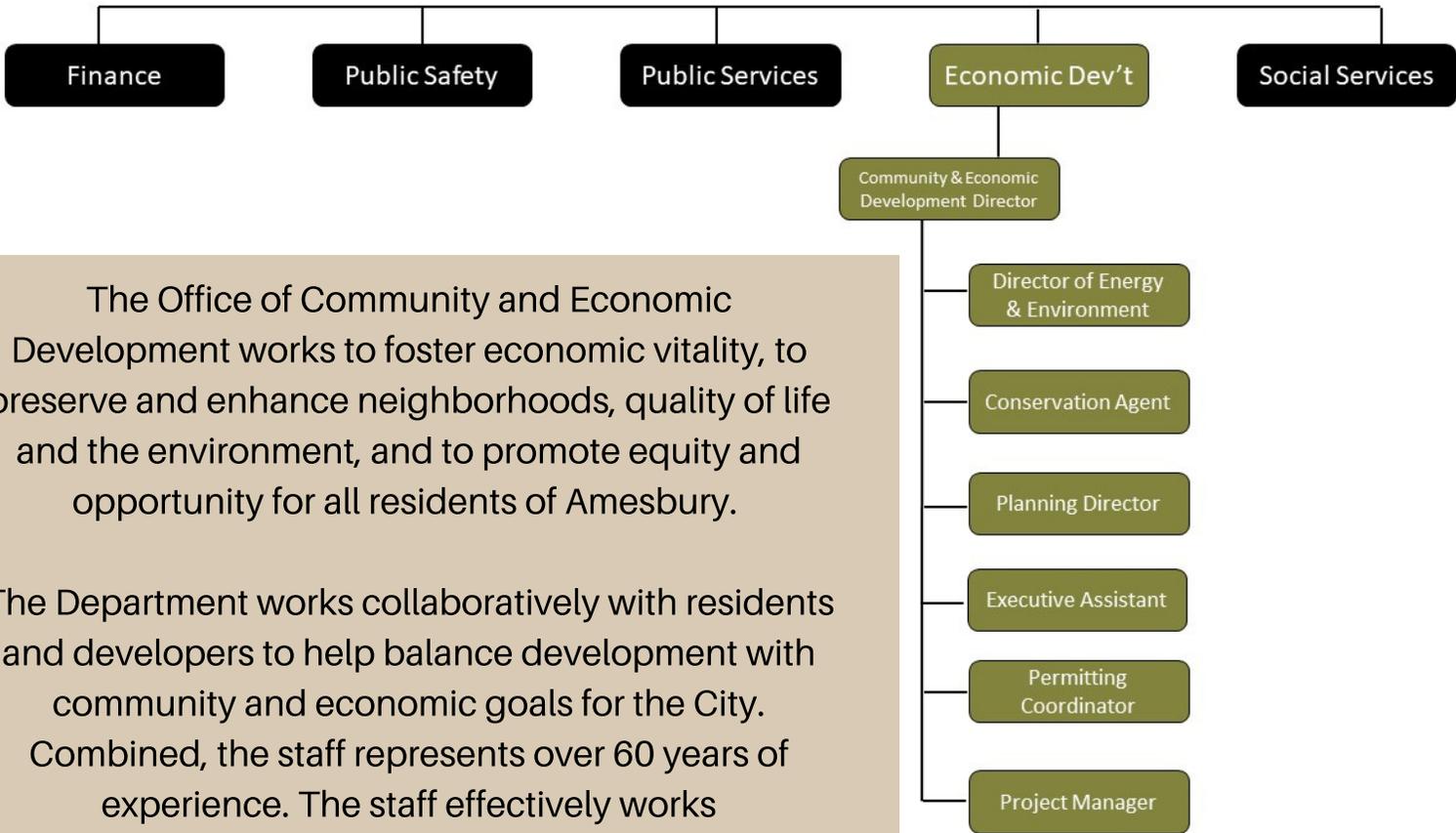
DPW is responsible for the maintenance and improvement of all City infrastructure.

Public Works consists of the following divisions: Administration, Engineering, Facilities, Public Services, Recycling, Compost and Refuse, Sewer, Snow and Ice, Water.

COMMUNITY + ECONOMIC DEVELOPMENT



 www.amesburyma.gov/community-economic-development



The Office of Community and Economic Development works to foster economic vitality, to preserve and enhance neighborhoods, quality of life and the environment, and to promote equity and opportunity for all residents of Amesbury.

The Department works collaboratively with residents and developers to help balance development with community and economic goals for the City. Combined, the staff represents over 60 years of experience. The staff effectively works with myriad stakeholders including the City Council, Planning Board, Conservation Commission, Zoning Board of Appeals, Historical Commission, committees and task forces, residents, and businesses.

The OCED staff manages the permitting processes for the Planning Board, Conservation Commission and Zoning Board of Appeals, and also serves as staff to multiple committees to assist in project management and implementation.

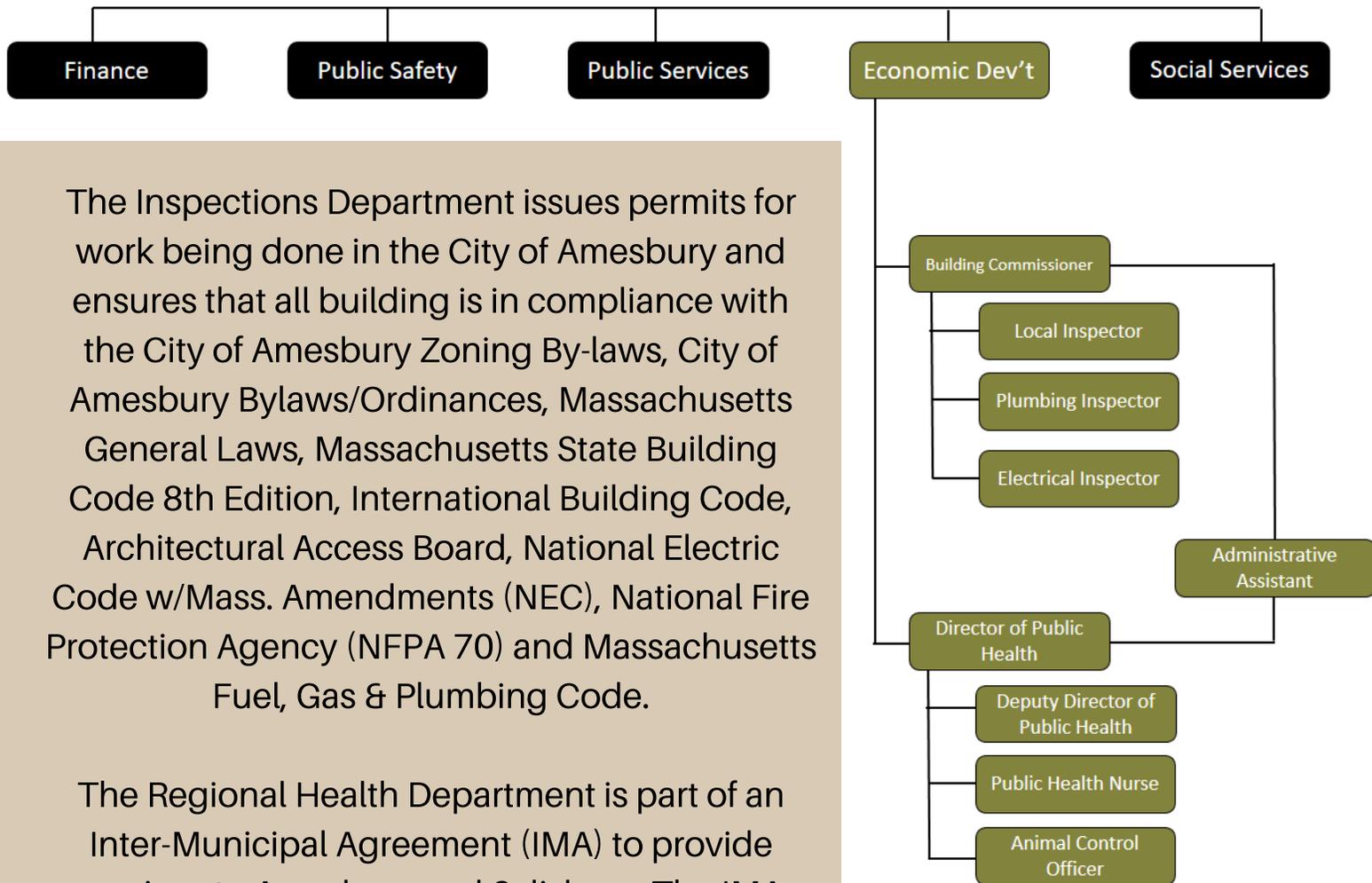
INSPECTIONAL SERVICES

+ PUBLIC HEALTH



 www.amesburyma.gov/inspectional-services

 www.amesburyma.gov/health-department



The Inspections Department issues permits for work being done in the City of Amesbury and ensures that all building is in compliance with the City of Amesbury Zoning By-laws, City of Amesbury Bylaws/Ordinances, Massachusetts General Laws, Massachusetts State Building Code 8th Edition, International Building Code, Architectural Access Board, National Electric Code w/Mass. Amendments (NEC), National Fire Protection Agency (NFPA 70) and Massachusetts Fuel, Gas & Plumbing Code.

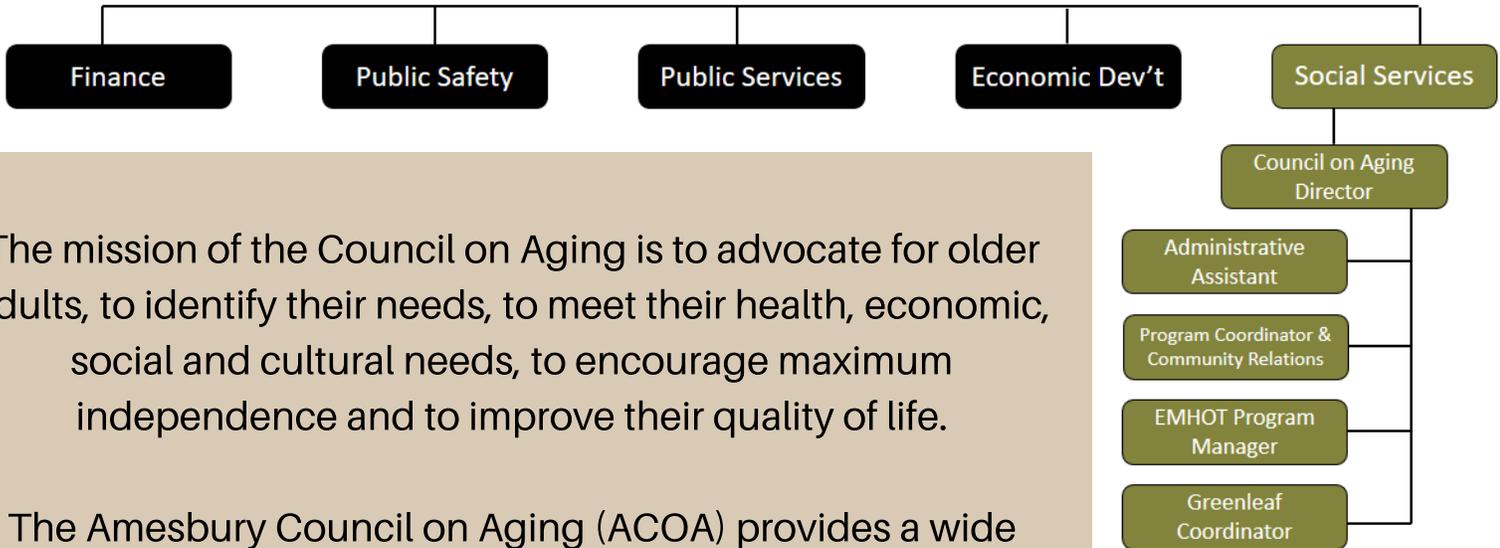
The Regional Health Department is part of an Inter-Municipal Agreement (IMA) to provide services to Amesbury and Salisbury. The IMA calls for the Director of Public Health to provide administrative duties to Salisbury and act as contract inspector for the Town to perform inspections as required by public health laws. The Director also oversees the Public Health Nurse and Animal Control Officer for both communities.

COUNCIL ON AGING



 www.amesburyma.gov/senior-community-center

 www.facebook.com/amesburyseniors



The mission of the Council on Aging is to advocate for older adults, to identify their needs, to meet their health, economic, social and cultural needs, to encourage maximum independence and to improve their quality of life.

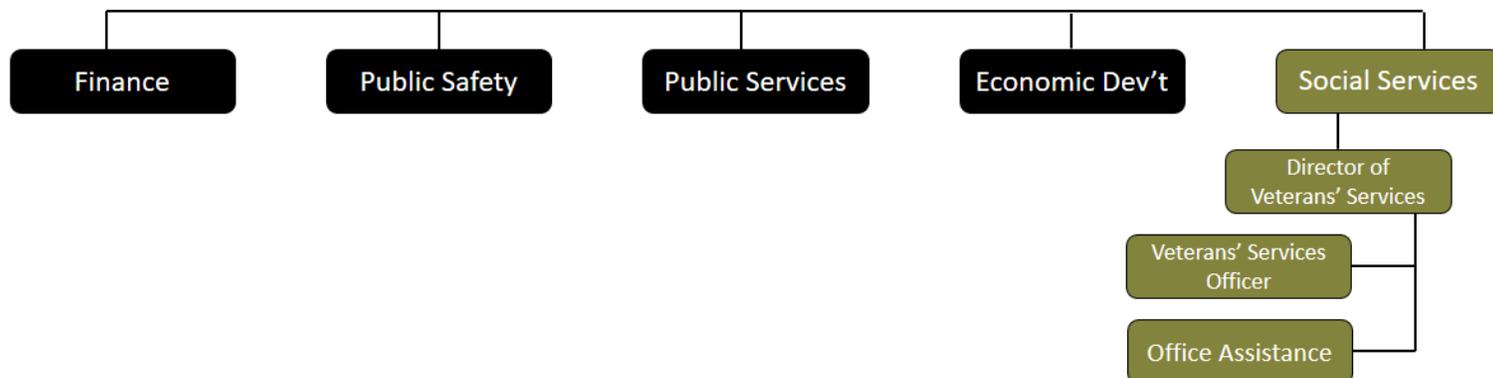
The Amesbury Council on Aging (ACOA) provides a wide range of services to the citizens of Amesbury and beyond. The primary focus is to serve seniors, age 60+, who live in Amesbury in assisting them in maintaining optimum health and remain in their homes. Additionally, those disabled under 60 are welcome to enjoy a limited amount of services and programming.

Furthermore, two ACOA programs that expand beyond Amesbury are the Greenleaf Supportive Day Program; a private pay and contracted fee system, and Elder Mental Health Outreach Team (EMHOT), a state funded program. These two programs support families and caregivers with mental health and chronic illness challenges.

VETERANS' SERVICES



www.amesburyma.gov/veteran-services



Amesbury Veterans' Services provides financial assistance to eligible veterans and their dependents, and assistance with application and appeals of all pension and compensation claims through the Department of Veterans' Affairs. This office maintains partnerships with state and local service providers in the areas of education, employment, substance abuse treatment, and mental health in an effort to address the unique needs of generations of veterans.

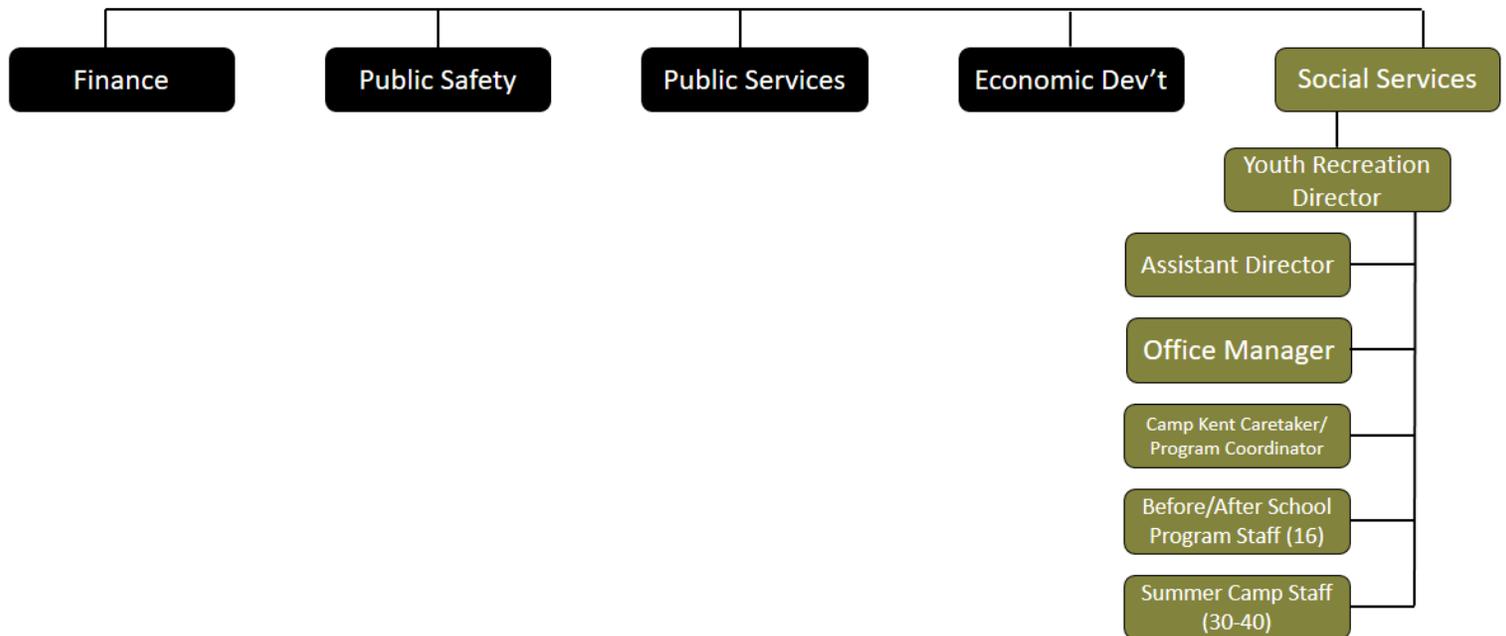
Additionally, the Veterans' Officer provides assistance in establishing disability claims, pension benefits, requests for paperwork, or intercession with and to the Department of Veterans' Affairs. It also oversees the placement of a flag every Memorial Day at the graves of the 2,500 veterans buried in Amesbury cemeteries.

YOUTH RECREATION

 www.amesburyma.gov/youth-recreation

 www.facebook.com/amesburyrecreation

 www.instagram.com/amesbury_rec



The goal of Amesbury Recreation is to provide cultural, educational, recreational and physical opportunities to the youth of our community, and to manage the programs in a safe and healthy way.

Amesbury Youth Recreation provides:

- Elementary Before and After School Programs to keep children safe and active and provide care for the children of the many working families in our community.
- February and April vacation programs are offered during school vacation week for all elementary and middle school children.
- Camp Kent Nature Center (Summer Nature Program, Low Elements Project Adventure Course, Kayaking, Sailing, Rowing, Archery, Family Programs, Camping and Bird Watching).
- And more!

PUBLIC LIBRARY



www.amesburylibrary.org



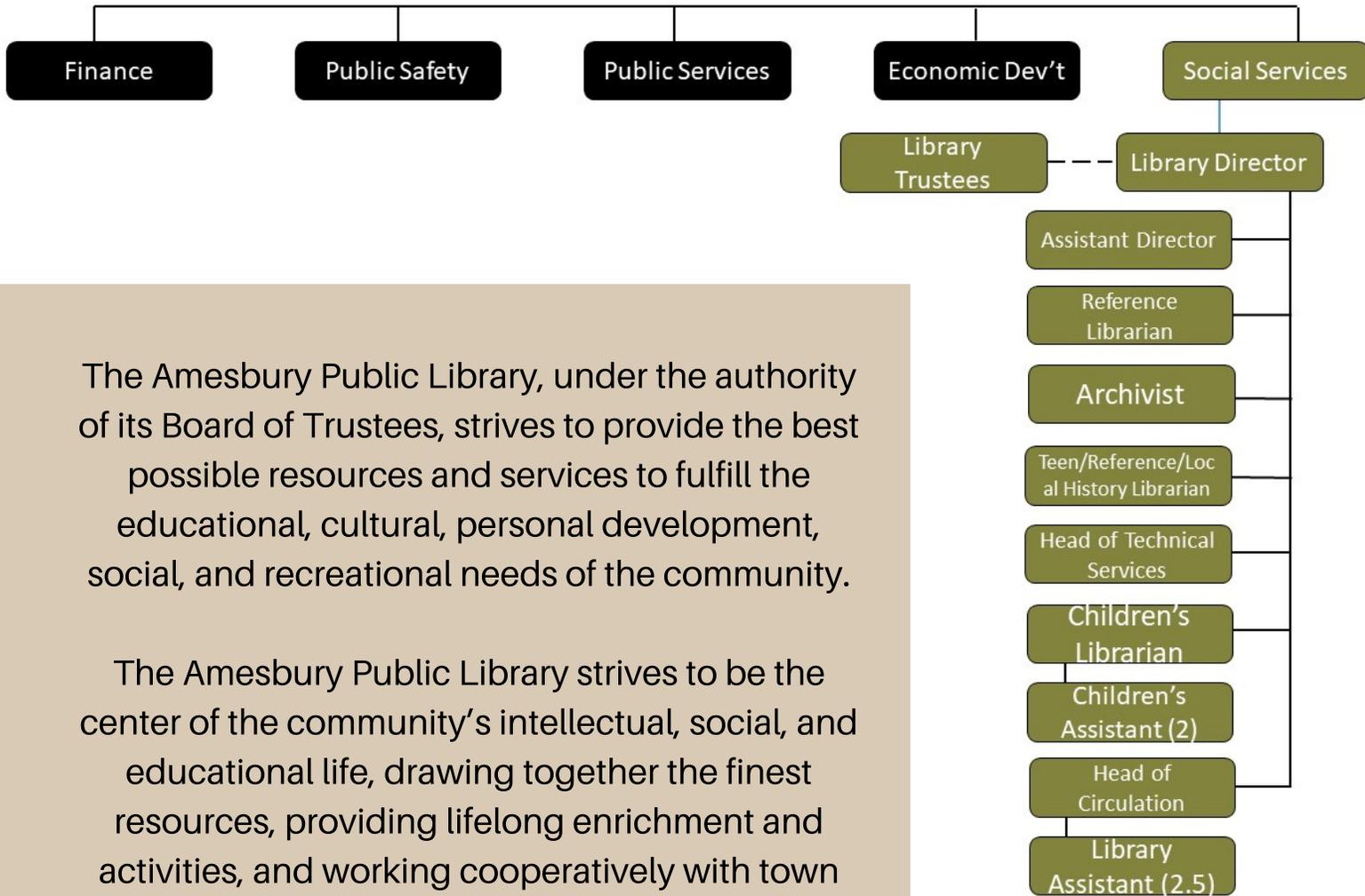
www.facebook.com/amesburylibrary



www.instagram.com/amesburyllibrary



Text APLNEWS to 22828



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

The Amesbury Public Library strives to be the center of the community's intellectual, social, and educational life, drawing together the finest resources, providing lifelong enrichment and activities, and working cooperatively with town government, cultural institutions, and social service organizations to enrich the lives of the people of Amesbury.

FY21 Mayor's Recommended Budget



Amesbury

Mayor Kassandra Gove

Office of the Mayor
City Hall, 62 Friend Street
Amesbury, MA 01913-2884

(978) 388-8121
Fax: (978) 388-6727
govek@amesburyma.gov

August 14, 2020

Honorable President and Members of the Amesbury City Council:

I present to you my Fiscal Year 2021 Budget for consideration and approval. This document and the process to bring it to fruition occurred during an unprecedented time of challenge for our City. I am proud to say that everyone who had a hand in this process worked collaboratively and with the best interests of the people of Amesbury in mind.

This budget submission looks quite different from previous ones submitted to the Council. When I ran for Mayor, I made a promise to be more transparent about how City government functions, and that includes how we raise revenue and how we spend it. This year's document includes more information about the budget process, our various sources of revenue, our financial reserves, organizational charts and descriptions for each City department, and a detailed breakdown of where tax dollars are spent. It's my hope that this document will serve to showcase and educate about our financial status and budget process.

This year's budget process was altered given the reality of COVID-19; how it affected our City's operations and forecasts for the future. The Council has received and approved Continuing Appropriations Budgets (CABs) for July 2020 and August 2020, and is currently considering the September 2020 CAB. Under State law, we are allowed to use this budget vehicle only for the first three months of the fiscal year. Therefore, this FY21 budget will take effect October 1, 2020 and will cover us until June 30, 2021.

Given the significant impact of COVID-19 on our projected revenue for FY21, I have asked all departments (including the School Department) to prepare their operating budgets based on level funding with what was approved in FY20. With only a few exceptions, that is the basis of the budget I submit to you for FY21.

The total FY21 budget includes revenue and expenses of \$64,681,118, which is a \$3,090,794 (5.02%) increase over the approved FY20 budget.

This budget is based on the following facts and assumptions:

- Property tax revenue based on normal calculations under Prop 2 ½ limitations;
- State Aid (Chapter 70 and UGGA) funded at FY20 levels, with no increase in FY21;
- Local receipts estimated on a conservative basis given the economic impacts of the pandemic;
- Contractual salary increases to City union employees under collective bargaining agreements.

A level-funded budget, when taking into consideration contractual salary increases, does mean that cuts had to be made. Every department had to make tough decisions about what that means for them, their staff and their services. For the Mayor's Office, I am reducing my salary by 15%, my Chief of Staff is taking a salary reduction, and we are reducing administrative hours. As I mentioned above, this has been a collaborative effort and every department has been impacted.

We expect, given the budget schedule discussed with Council leadership prior to this submission, that this budget will receive a first read at the Council meeting on September 8, 2020, and that the Finance Committee will hold its usual budget hearing with department heads the week of September 14-18, 2020, with a public hearing on September 22, 2020 and final Council action prior to the end of September.

We are submitting this initial budget document today in order to meet the requirements of Section 5-2 of the City Charter and relevant Commonwealth laws (requiring the submission of the budget to the City Council 45 days in advance of the start of the budget period). This is being provided electronically but also in a printed form to the Council. Over the next few weeks, we will provide you with additional supporting documentation for the FY21 budget.

There are many people to thank for their diligence in serving our community and helping to prepare this document. In addition to all of the City department heads and their teams, I wish to particularly thank Chief Financial Officer Angel Wills, Chief of Staff Paul Fahey, and Communications Director Caitlin Thayer.

Thank you for your consideration and hard work on behalf of Amesbury.

Sincerely,

Kassandra Gove
Mayor

City of Amesbury
FY 2021 Mayor's Recommended Budget

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	MAYOR'S BUDGET	\$ Increase	% Increase
CITY COUNCIL PERSONAL SERVICES	44,000	43,584	-416	-0.9%
CITY COUNCIL OTHER EXPENSES	63,850	85,066	21,216	33.2%
(111) TOTAL CITY COUNCIL	107,850	128,650	20,800	19.29%
MAYOR PERSONAL SERVICES	224,659	253,940	29,281	13.0%
MAYOR OTHER EXPENSES	22,250	10,250	-12,000	-53.9%
(121) TOTAL MAYOR	246,909	264,190	17,281	7.00%
ADMIN & FINANCE PERSONAL SERVICES	298,991	281,530	-17,461	-5.8%
ADMIN & FINANCE OTHER EXPENSES	9,875	5,905	-3,970	-40.2%
(134) TOTAL ADMIN & FINANCE	308,866	287,435	-21,431	-6.94%
ASSESSORS PERSONAL SERVICES	171,600	166,108	-5,492	-3.2%
ASSESSORS OTHER EXPENSES	48,321	79,263	30,942	64.0%
(141) TOTAL ASSESSORS	219,921	245,371	25,450	11.57%
TREASURER PERSONAL SERVICES	189,645	188,888	-757	-0.4%
TREASURER OTHER EXPENSES	35,550	28,607	-6,943	-19.5%
(145) TOTAL TREASURER	225,195	217,495	-7,700	-3.42%
LEGAL OTHER EXPENSES	150,000	150,000	0	0.0%
(151) TOTAL LEGAL	150,000	150,000	0	0.00%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	142,562	145,413	2,852	2.0%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	180,402	177,550	-2,852	-1.6%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	322,964	322,964	0	0.00%
CENTRAL SUPPLIES OTHER EXPENSES	68,450	60,150	-8,300	-12.1%
(159) TOTAL CENTRAL SUPPLIES	68,450	60,150	-8,300	-12.13%
CLERK PERSONAL SERVICES	171,771	175,154	3,383	2.0%
CLERK OTHER EXPENSES	7,570	4,187	-3,383	-44.7%
(161) TOTAL CLERK	179,341	179,341	0	0.00%
ELECTIONS PERSONAL SERVICES	22,800	23,650	850	3.7%
ELECTIONS OTHER EXPENSES	18,550	17,700	-850	-4.6%
(162) TOTAL ELECTIONS	41,350	41,350	0	0.00%
CONSERVATION PERSONAL SERVICES	45,260	46,165	905	2.0%
CONSERVATION OTHER EXPENSES	2,150	0	-2,150	-100.0%
(171) TOTAL CONSERVATION	47,410	46,165	-1,245	-2.63%
PLANNING BOARD PERSONAL SERVICES	0	2,800	2,800	
PLANNING OTHER EXPENSES	3,745	945	-2,800	-74.8%
(172) TOTAL PLANNING BOARD	3,745	3,745	0	0.00%
ZONING PERSONAL SERVICES	0	0	0	
ZONING OTHER EXPENSES	1,100	1,100	0	0.0%
(173) TOTAL ZONING	1,100	1,100	0	0.00%
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	312,612	290,355	-22,257	-7.1%
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	10,800	6,000	-4,800	-44.4%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	323,412	296,355	-27,057	-8.37%
ENERGY & ENVIRONMENTAL AFFAIRS PERSONAL SERVICES	81,200	82,418	1,218	1.5%
ENERGY & ENVIRONMENTAL AFFAIRS OTHER EXPENSES	18,780	17,562	-1,218	-6.5%
(183) TOTAL ENERGY & ENVIRONMENTAL AFFAIRS	99,980	99,980	0	0.00%
OTHER ASSESSMENTS	8,400	6,395	-2,005	-23.9%
(185) TOTAL OTHER ASSESSMENTS	8,400	6,395	-2,005	-23.87%
MUNICIPAL BUILDINGS OTHER EXPENSES	159,604	154,775	-4,829	-3.0%
(192) TOTAL MUNICIPAL BUILDINGS	159,604	154,775	-4,829	-3.03%

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	MAYOR'S BUDGET	\$ Increase	% Increase
POLICE PERSONAL SERVICES	3,985,807	3,985,807	0	0.0%
POLICE OTHER EXPENSES	282,089	282,089	0	0.0%
POLICE EQUIPMENT	78,297	78,297	0	0.0%
(210) TOTAL POLICE	4,346,194	4,346,193	0	0.00%
FIRE PERSONAL SERVICES	3,142,704	3,160,738	18,034	0.6%
FIRE OTHER EXPENSES	287,275	261,441	-25,834	-9.0%
FIRE EQUIPMENT	0	7,800	7,800	
(220) TOTAL FIRE	3,429,979	3,429,979	0	0.00%
BUILDING INSPECTIONS PERSONAL SERVICES	261,662	261,662	0	0.0%
BUILDING INSPECTIONS OTHER EXPENSES	25,660	25,660	0	0.0%
(241) TOTAL BUILDING INSPECTIONS	287,322	287,322	0	0.00%
WEIGHTS & MEASURES	4,500	4,500	0	0.0%
(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	0	0.00%
HARBORMASTER PERSONAL SERVICES	6,000	6,000	0	
HARBORMASTER OTHER EXPENSES	6,500	6,500	0	0.0%
(295) TOTAL HARBORMASTER	12,500	12,500	0	0.00%
(300) TOTAL AMESBURY PUBLIC SCHOOLS	32,775,558	32,775,558	0	0.00%
SCHOOL ASSESSMENTS	1,629,327	1,853,849	224,522	13.8%
(390) TOTAL SCHOOL ASSESSMENTS	1,629,327	1,853,849	224,522	13.78%
DPW PERSONAL SERVICES	888,346	851,823	-36,523	0.0%
DPW OTHER EXPENSES	628,000	693,323	65,323	0.0%
DPW CAPITAL	0	101,000	101,000	0.0%
DPW EQUIPMENT	30,000	1,200	-28,800	-96.0%
(422) TOTAL DPW	1,546,346	1,647,346	101,000	6.53%
SNOW & ICE PERSONAL SERVICES	49,894	50,000	106	-100.0%
SNOW & ICE OTHER EXPENSES	144,900	151,000	6,100	-100.0%
SNOW & ICE EQUIPMENT	30,206	24,000	-6,206	0.0%
(423) TOTAL SNOW & ICE	225,000	225,000	0	0.00%
STREET LIGHTING	198,000	100,000	-98,000	-49.5%
(424) TOTAL STREET LIGHTING	198,000	100,000	-98,000	-49.49%
REFUSE & DISPOSAL	1,351,405	1,402,709	51,304	3.8%
(430) TOTAL REFUSE & DISPOSAL	1,351,405	1,402,709	51,304	3.80%
HEALTH INSPECTION PERSONAL SERVICES	130,926	117,626	-13,300	-71.4%
HEALTH INSPECTION OTHER EXPENSES	40,935	54,235	13,300	36.4%
(510) TOTAL HEALTH INSPECTION	171,861	171,861	0	0.00%
COUNCIL ON AGING PERSONAL SERVICES	160,332	153,809	-6,523	-46.7%
COUNCIL ON AGING OTHER EXPENSES	5,983	10,575	4,592	76.8%
(541) TOTAL COUNCIL ON AGING	166,315	164,384	-1,931	-1.16%
YOUTH SERVICES PERSONAL SERVICES	330,090	350,510	20,420	-20.5%
YOUTH SERVICES OTHER EXPENSES	75,957	55,537	-20,420	-26.9%
(542) TOTAL YOUTH SERVICES	406,047	406,047	0	0.00%
VETERANS PERSONAL SERVICES	4,800	4,800	0	-74.3%
VETERANS OTHER EXPENSES	472,869	526,032	53,163	11.2%
(543) TOTAL VETERANS	477,669	530,832	53,163	11.13%
LIBRARY PERSONAL SERVICES	624,050	626,170	2,120	0.3%
LIBRARY OTHER EXPENSES	219,200	217,080	-2,120	-1.0%
(610) TOTAL LIBRARY	843,250	843,250	0	0.00%

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	MAYOR'S BUDGET	\$ Increase	% Increase
DEBT EXPENSES	1,514,855	3,965,701	2,450,846	161.8%
(700) TOTAL DEBT	1,514,855	3,965,701	2,450,846	161.79%
STATE ASSESSMENTS	2,838,333	2,838,333	0	0.0%
(820) TOTAL STATE ASSESSMENTS	2,838,333	2,838,333	0	0.00%
EMPLOYEE BENEFITS	6,102,866	6,354,404	251,538	4.1%
(910) TOTAL EMPLOYEE BENEFITS	6,102,866	6,354,404	251,538	4.12%
LIABILITY INSURANCE	306,800	214,961	-91,839	-29.9%
(945) TOTAL LIABILITY INSURANCE	306,800	214,961	-91,839	-29.93%
RESERVES	225,000	225,000	0	0.0%
(946) TOTAL RESERVES	225,000	225,000	0	0.00%
TRANSFERS	216,700	375,928	159,228	73.5%
(990) TOTAL TRANSFERS	216,700	375,928	159,228	73.48%
TOTAL GENERAL FUND	61,590,324	64,681,118	3,090,794	5.02%

WATER + SEWER ENTERPRISE



	FY 2020	FY 2021	\$ Increase (Decrease)	% Increase (Decrease)
WATER PERSONAL SERVICES	1,045,200	1,234,889	189,689	18.1%
WATER OTHER EXPENSES	1,665,944	1,579,633	-86,311	-5.2%
WATER CAPITAL	175,000	175,000	0	0.0%
WATER DEBT	1,223,503	1,317,978	94,475	7.7%
(610) TOTAL WATER	4,109,647	4,307,500	197,853	4.8%
Estimated Revenue based on Usage	4,109,647	4,010,000	-99,647	-2.4%
Amount from Retained Earnings	0	297,500	297,500	
Water Estimated Budget Surplus	0	0	0	
SEWER PERSONAL SERVICES	703,185	722,463	19,278	2.7%
SEWER OTHER EXPENSES	1,263,511	1,227,425	-36,086	-2.9%
SEWER CAPITAL	238,000	238,000	0	0.0%
SEWER DEBT	786,743	573,998	-212,745	-27.0%
(610) TOTAL SEWER	2,991,439	2,761,886	-229,553	-7.7%
Estimated Revenue based on Usage	2,916,439	2,700,000	-216,439	-7.4%
Amount from Retained Earnings	75,000	61,886	-13,114	-17.5%
Sewer Estimated Budget Surplus	0	0	0	

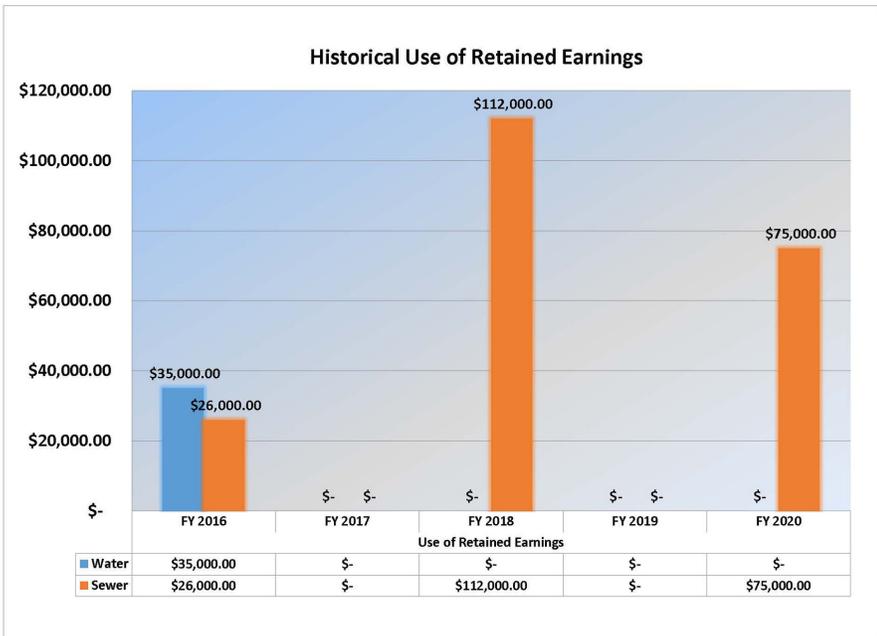
WATER + SEWER

In both the Water and Sewer departments, the estimated revenue has decreased in FY21 based on actual receipts received during FY20. Fiscal year 2020 was an abnormally low demand year for water. Based on finish water pumping records, pumping was down 5% from the previous year. Revenues predictably followed pumping rates with receipts down in both the Water and Sewer departments. However, the FY21 year-to-date pumping rates are exceeding FY20 for the same time period. Based on the current data, revenues are predicted to return to recent levels in the next couple of fiscal years.



The current uncertified retained earnings for the Water Department as of 6/30/20 was \$1,622,840.

The current uncertified retained earnings for the Sewer Department as of 6/30/20 was \$750,895.



FY21 TAX BILL IMPACT



Below is a breakdown of how the proposed FY21 budget will impact the average single family tax bill.

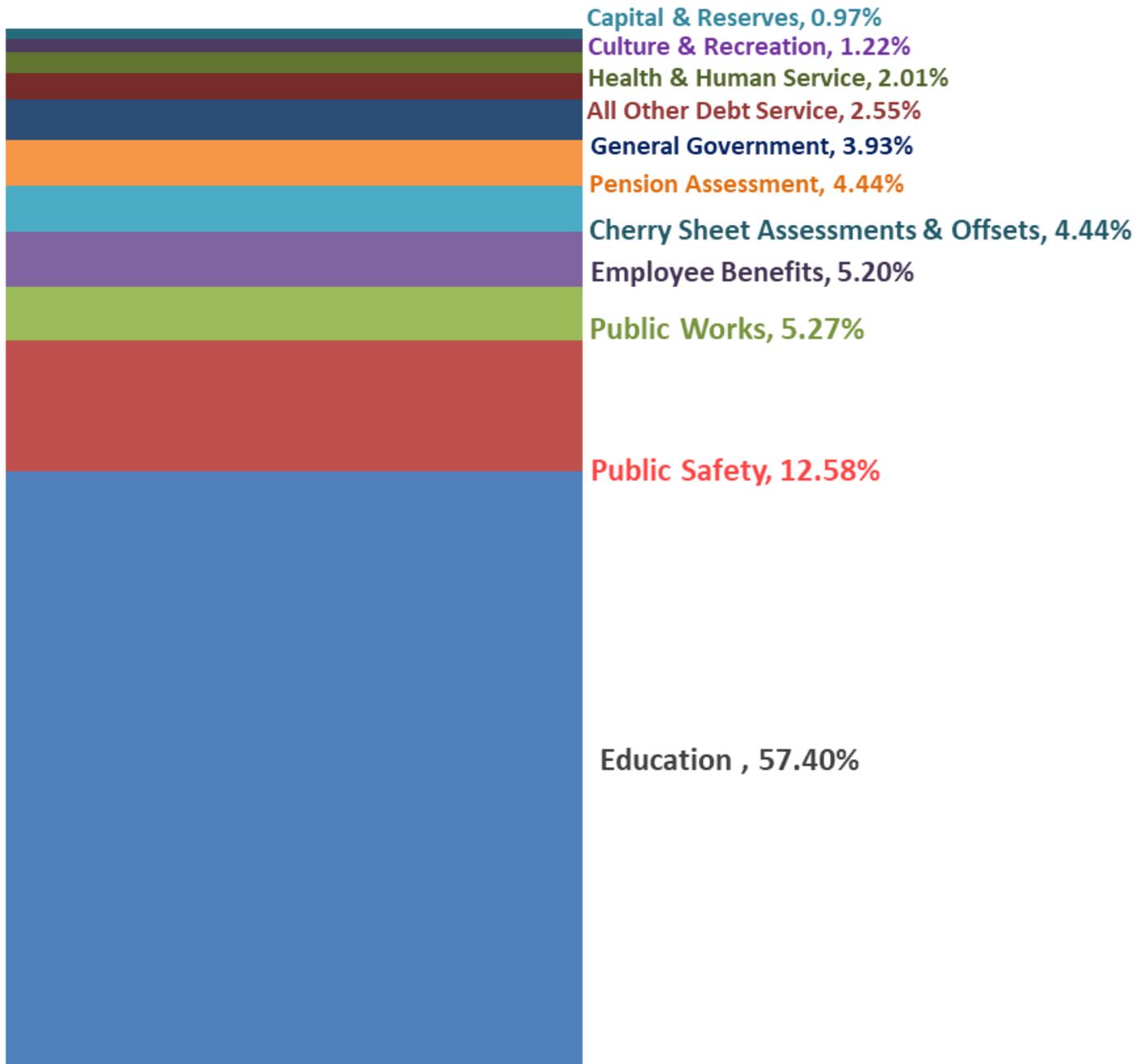
Grand Total FY 2020 General Fund Budget	\$ 61,590,324
Grand Total FY 2021 General Fund Budget	\$ 64,681,118
Year over Year Budget \$ Increase	\$ 3,090,794
Year over Year % Increase	5.02%
Summary of Budget Increases (Decreases)	
City Council Required Financial Audit Fees	\$ 20,800
Mayor's Office Communications Director	\$ 17,281
Administration & Finance Operational Decrease	\$ (21,431)
Assessor's Office Required Revaluation	\$ 25,450
Treasurer's Office Operational Decrease	\$ (7,700)
Central Supplies Decrease	\$ (8,300)
Conservation Dept. Operational Decrease	\$ (1,245)
Economic Development Operational Decrease	\$ (27,057)
Other Local Assessments Decrease	\$ (2,005)
Municipal Buildings Decrease	\$ (4,829)
Regional School Assessment Increase	\$ 224,522
DPW Road Work (previously funded from Free Cash)	\$ 101,000
Street Lighting Decrease (savings from LED)	\$ (98,000)
Refuse & Disposal Fixed Cost Increase	\$ 51,304
COA Operational Decrease	\$ (1,931)
Veterans Benefits IMA Fixed Cost Increase	\$ 53,163
Debt Service - AES	\$ 1,846,729
Debt Service - South Hunt Road Reconstruction	\$ 457,959
Debt Service - Athletic Fields	\$ 146,157
Employee Benefits Fixed Cost Increase	\$ 251,538
Liability Insurance	\$ (91,839)
Capital Leases approved in FY 20	\$ 159,228
Total Year over Year Budget Changes	\$ 3,090,794
Net Decrease in Local Revenue and Overlay Savings	\$ 369,179
Year over Year Revenue & Expense Changes	\$ 3,459,973

Estimated Tax Bill Impact	
<i>*Based on Single Family Home Valued at \$420,634</i>	
Budget Change	Tax Bill Impact
\$ 20,800	\$ 3.34
\$ 17,281	\$ 2.77
\$ (21,431)	\$ (3.44)
\$ 25,450	\$ 4.08
\$ (7,700)	\$ (1.24)
\$ (8,300)	\$ (1.33)
\$ (1,245)	\$ (0.20)
\$ (27,057)	\$ (4.34)
\$ (2,005)	\$ (0.32)
\$ (4,829)	\$ (0.77)
\$ 224,522	\$ 36.03
\$ 101,000	\$ 16.21
\$ (98,000)	\$ (15.73)
\$ 51,304	\$ 8.23
\$ (1,931)	\$ (0.31)
\$ 53,163	\$ 8.53
\$ 1,846,729	\$ 296.37
\$ 457,959	\$ 73.50
\$ 146,157	\$ 23.46
\$ 251,538	\$ 40.37
\$ (91,839)	\$ (14.74)
\$ 159,228	\$ 25.55
\$ 369,179	\$ 59.25
\$ 3,459,973	\$ 555.28

TAX BILL BREAKDOWN



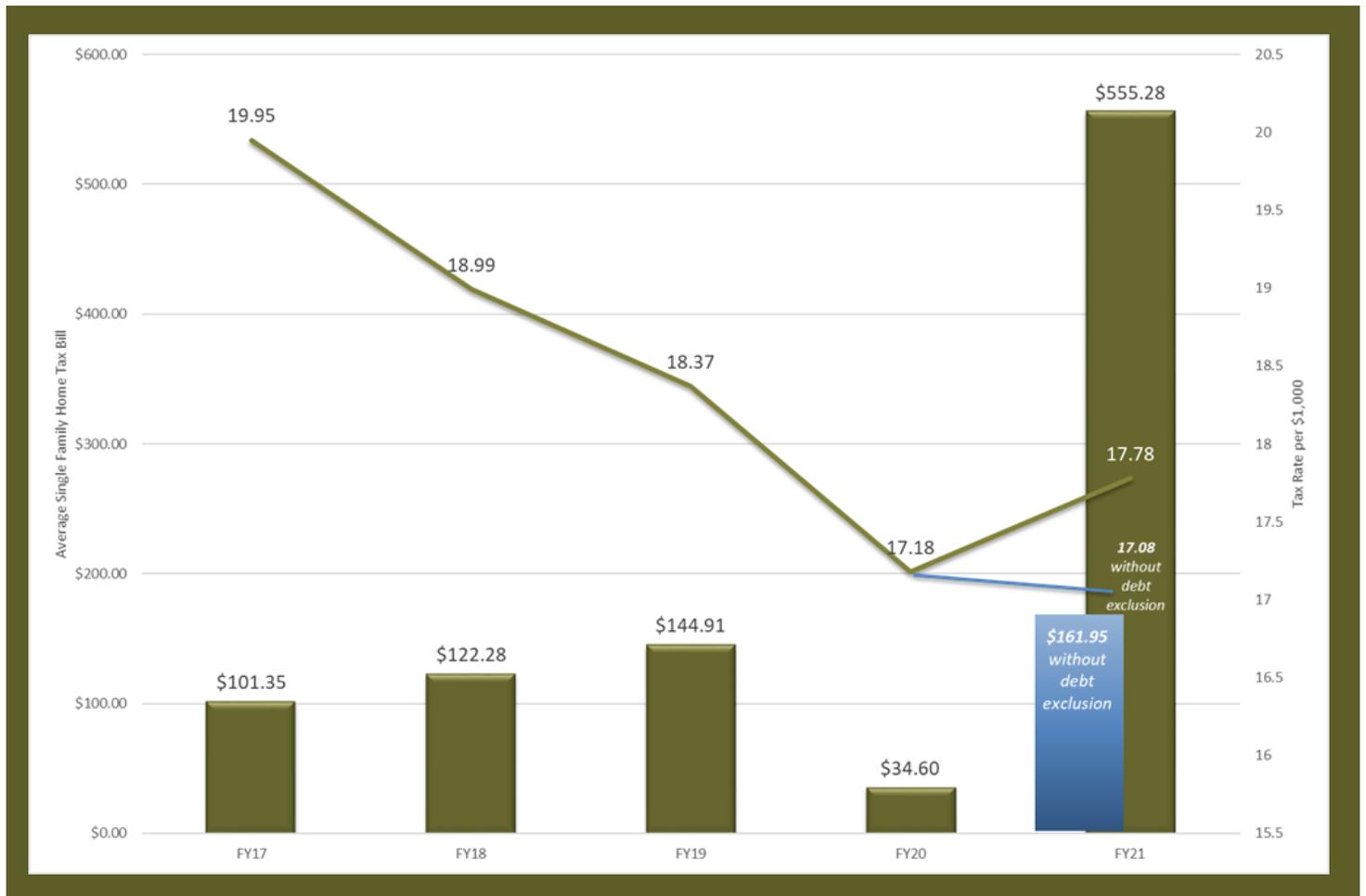
Using the estimated FY21 average tax bill as a model (\$7,458), here's a breakdown of where tax dollars go. Education comprises more than 50% of a resident's tax bill, followed by public safety and then public works.



HISTORIC TAX RATE + BILLS



For FY21, we will see the expected increase in tax bills rise significantly due to the debt exclusion which passed by ballot in October 2019.



As you can see with this chart, and with the charts on the following pages, **the tax rate does not necessarily correlate directly to the amount of a tax bill.**

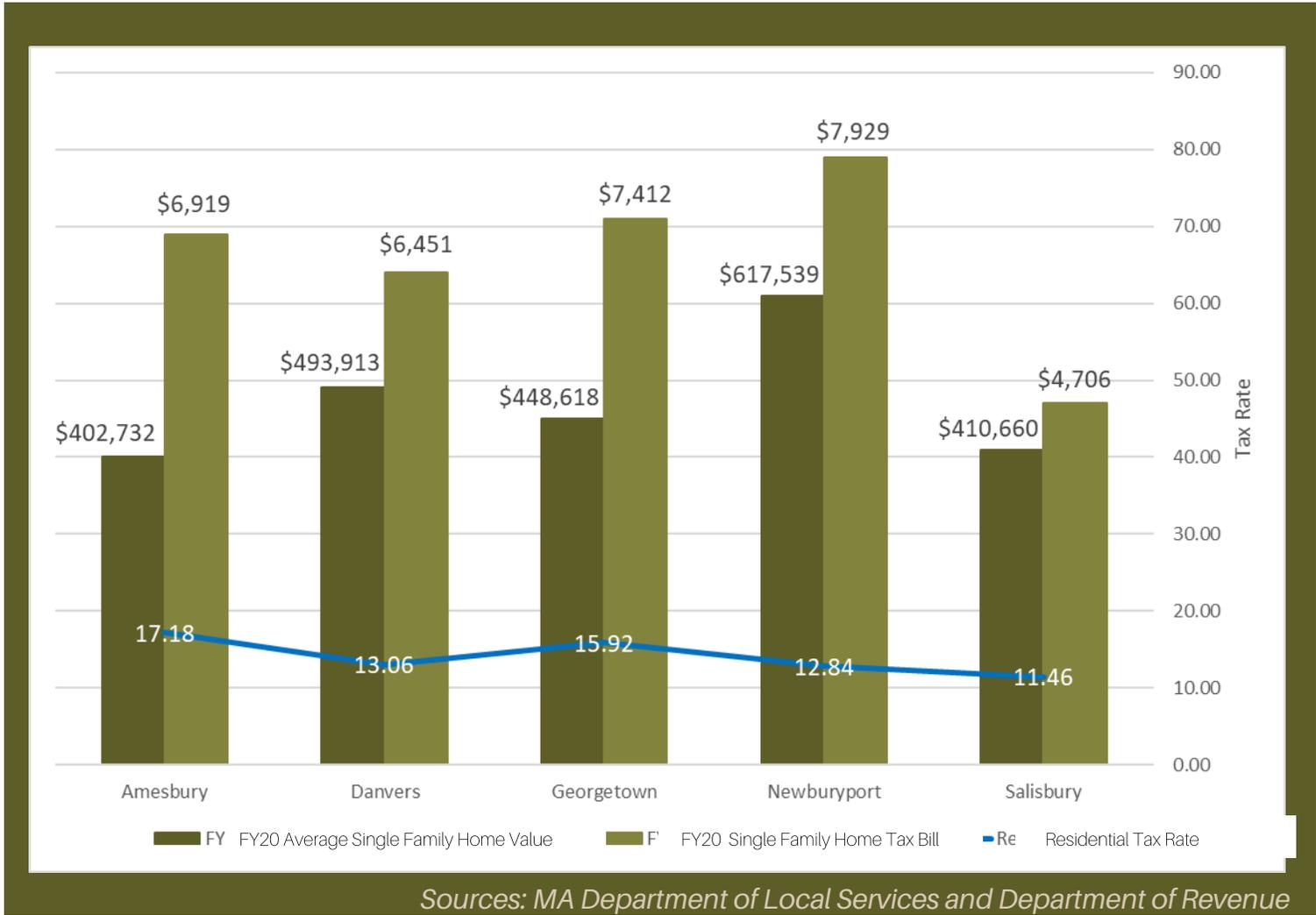
Some years the tax rate goes down while the tax bill goes up.

The other components of the equation are the overall economy is doing, the value of your home, and the total valuation of all taxable property in Amesbury.

COMMUNITY COMPARISON



Looking at data from other communities in Essex County, you can see the relationship between home value, the tax rate and the tax bill. A community like Georgetown, for example, has a lower tax rate but higher average home value, so their average tax bill is higher than Amesbury's.



FY21 TOTAL INVESTMENT



Mayor Gove believes that investing in our community is important for growth and sustainability; which means allocating funds for maintenance, capital projects, staffing and professional development. FY21 looks different than any other year due to COVID-19.

Though we have to move forward with a level-funded budget this year due to revenue decreases, we are still investing in our community through other sources of revenue.



OVERVIEW

FY21 Budget Revenue

Taxes	\$46,470,389
State Aid	\$12,034,567
Local Receipts	\$4,093,820
Other Revenue	\$2,082,343

COVID-19 Grant Funding \$2,401,764

Surplus Overlay \$531,686



TOTAL - \$67,614,569



FY21 REVENUE: COVID-19



	Elementary & Secondary School Emergency Relief	Coronavirus Relief Fund	Public Safety Supplemental Funding	MA Dept. Public Health	CARES Act Ambulance Relief Aid
	Funding to provide districts with emergency relief funds to address the impact of COVID-19 relevant to elementary and secondary schools that are developing plans for the return to normal operations.	A grant to support reopening. Amesbury will receive \$225/student - \$458,100 (based on our foundation enrollment as of 1/14/20). Funds must be spent by 12/30/20.	Funding to support public safety needs.	Funding for resources and services assessment and public education related to COVID-19. Case identification and contact tracing. Isolation and quarantine wrap around services and surge staffing support.	Funding to prevent, prepare and respond to COVID-19.
Grant Amount	\$ 217,534	\$ 458,100	\$ 19,915	225-2430 \$ 50,000	235-4120 \$ 94,876
Revenue				\$ 50,000	\$ 94,876
Salaries & Wages	\$ -	\$ -	\$ -	\$ 31,023	\$ -
Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,141
Sub-Total Expenses	\$ -	\$ -	\$ -	\$ 31,023	\$ 1,141
Remaining Fund Balance	\$ 217,534	\$ 458,100	\$ 19,915	\$ 18,977	\$ 93,734

General Fund COVID-19 Unbudgeted Costs	Elder Services of Merrimack Valley	Elder Mental Health Outreach Team	Board of Library Commissioners	SUMMARY
Expenses to respond to COVID-19 including additional staffing, supplies, sanitation, communication and all other expenses related to control and prevention. Anticipate future FEMA/MEMA Aid.	Expenses to respond to COVID-19 including additional nutrition and outreach.	Expenses to respond to COVID-19 including additional programming expense.	Expenses related to curbside pickup.	Summary of all COVID-19 funding
259-4902			228-2759	
\$ 1,549,019	\$ 7,300	\$ 3,200	\$ 1,820	\$ 2,401,764
\$ 72,337			\$ 1,820	\$ 219,033
\$ 182,708	\$ -	\$ -	\$ -	\$ 213,731
\$ 153,793	\$ -	\$ -	\$ -	\$ 154,934
\$ 336,501	\$ -	\$ -	\$ -	\$ 368,666
\$ 1,212,518	\$ 7,300	\$ 3,200	\$ 1,820	\$ 2,033,098

Appendix A

FY21 Mayor's Budget Supporting Documentation

FY21 BUDGET CONSIDERATIONS



There were many factors that went into the decision to move forward with a level-funded budget for Fiscal Year 2021. Some of those factors are directly related to the impact of COVID-19, however, other factors were already part of the equation before the budget planning process began.

Level Funded State Aid

Due to COVID-19, our State Aid did not increase between FY20 and FY21. While we are fortunate that our State Aid wasn't cut this year, level funding does have a major impact on our overall budget plans. Typically we can expect to see an increase in State Aid from year to year; in FY20 we saw a 2.5% increase from FY19.

Reduced Local Revenues

COVID-19 directly impacted our Rooms & Meals Tax revenue as it closed down hotels and restaurants for a period of time. We are cautiously optimistic that this source of revenue will rise back to pre-COVID levels by FY26.

Debt Obligations

In October 2019, Amesbury voters approved the debt exclusion for the Amesbury Elementary School building project. We also have new debt obligations for the South Hunt Road project and Athletic Fields improvements. We knew this was going to have a major impact on everyone's tax bills, so keeping the budget level funded meant keeping the additional impact as minimal as possible.

Unbudgeted COLA (Cost of Living Adjustment)

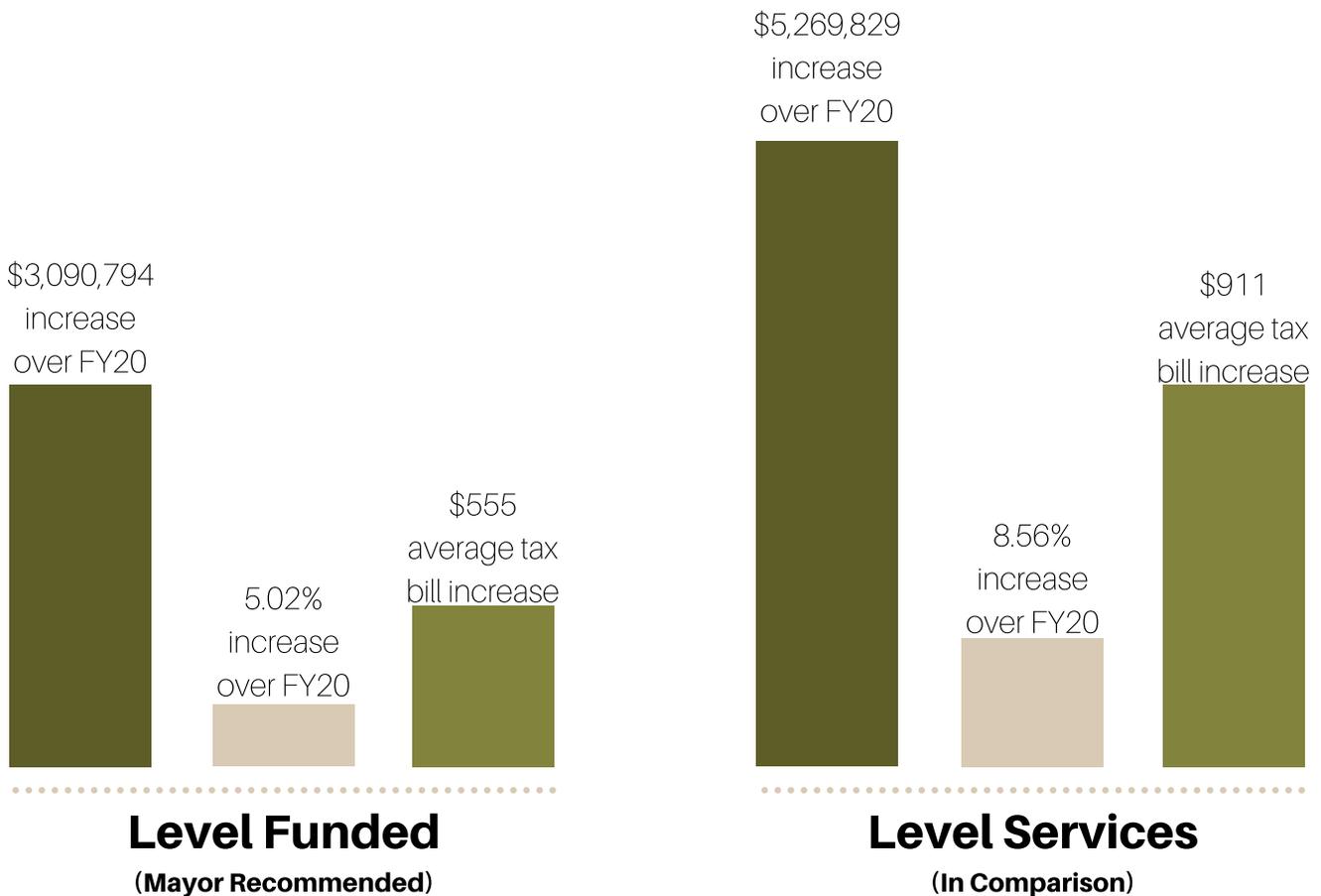
The Cost of Living Adjustment (COLA) is a raise which is negotiated with the Unions to help staff salaries keep up with typical increases in the cost of living. Non-union employees also typically see a similar raise from year to year. An important component of budget planning is to forecast for all contractual obligations like COLAs to ensure that they are included in the budgeted expenditures. The FY20 approved budget did not adequately take COLAs into consideration. As a result, this budget reflects two years' worth of City-wide salary adjustments.

LEVEL FUNDED VS. LEVEL SERVICES



A **level-funded budget** appropriates the same amount of money for the upcoming fiscal year as was approved for the previous fiscal year. For the FY21 budget, the majority of departments were directed to prepare a level-funded budget, which means cuts had to be made. Due to contractual obligations and COLA (Cost of Living Adjustment) increases, department heads had to make reductions in other areas, such as training, consulting and supplies.

A **level-services budget** means no cuts are made, and the budget increases to accommodate contractual obligations, COLA increases, inflation and any other increases that would allow us to provide the same services and staffing as the previous year. For FY21, a level-services budget would have meant a 8.56% increase.



CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY21 MAYOR'S BUDGET	FY21 MAYOR'S BUDGET
CITY COUNCIL PERSONAL SERVICES	3,147	3,147	3,147	9,440	22%	43,584
CITY COUNCIL OTHER EXPENSES	5,820	1,000	67,000	73,820	87%	85,066
(111) TOTAL CITY	8,967	4,147	70,147	83,260	64.7%	128,650
MAYOR PERSONAL SERVICES	19,921	23,436	23,436	66,793	26%	253,940
MAYOR OTHER	1,439	1,440	1,440	4,318	42%	10,250
(121) TOTAL MAYOR	21,360	24,876	24,876	71,111	26.9%	264,190
ADMIN & FINANCE PERSONAL SERVICES	19,634	23,944	23,944	67,521	24%	281,530
ADMIN & FINANCE OTHER EXPENSES	1,045	400	400	1,845	31%	5,905
(134) TOTAL ADMIN & FINANCE	20,679	24,344	24,344	69,366	24.1%	287,435
ASSESSORS PERSONAL SERVICES	14,288	14,621	14,621	43,530	26%	166,108
ASSESSORS OTHER EXPENSES	658	658	3,400	4,715	6%	79,263
(141) TOTAL ASSESSORS	14,946	15,279	18,021	48,246	19.7%	245,371
TREASURER PERSONAL SERVICES	13,251	15,590	15,590	44,430	24%	188,888
TREASURER OTHER EXPENSES	1,275	1,155	9,325	11,755	41%	28,607
(145) TOTAL TREASURER	14,526	16,745	24,915	56,185	25.8%	217,495
LEGAL PERSONAL SERVICES						
LEGAL OTHER	10,000	10,000	10,000	30,000	20%	150,000
(151) TOTAL LEGAL	10,000	10,000	10,000	30,000	20.0%	150,000

CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY21 MAYOR'S BUDGET	FY21 MAYOR'S BUDGET
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	11,513	13,457	13,457	38,427	26%	145,414
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	80,396	6,166	14,826	101,388	57%	177,550
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	91,909	19,623	28,283	139,815	43.3%	322,964
CENTRAL SUPPLIES OTHER EXPENSES	7,500	4,900	5,400	17,800	30%	60,150
(159) TOTAL CENTRAL SUPPLIES	7,500	4,900	5,400	17,800	29.6%	60,150
CLERK PERSONAL SERVICES	11,889	13,987	13,987	39,862	23%	175,154
CLERK OTHER	430	395	210	1,035	25%	4,187
(161) TOTAL CLERK	12,319	14,382	14,197	40,897	22.8%	179,341
ELECTIONS PERSONAL SERVICES	517	3,133	9,826	13,476	57%	23,650
ELECTIONS OTHER EXPENSES	0	700	1,975	2,675	15%	17,700
(162) TOTAL ELECTIONS	517	3,833	11,801	16,151	39.1%	41,350
CONSERVATION PERSONAL SERVICES	2,778	3,969	3,969	10,716	23%	46,165
CONSERVATION OTHER EXPENSES	33	33	33	99		0
(171) TOTAL CONSERVATION	2,811	4,002	4,002	10,815	23.4%	46,165
PLANNING BOARD PERSONAL SERVICES	0	0	0	0	0%	2,800
PLANNING OTHER EXPENSES	0	0	300	300		945
(172) TOTAL PLANNING BOARD	0	0	300	300	8.0%	3,745

CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY21 MAYOR'S BUDGET	FY21 MAYOR'S BUDGET
ZONING PERSONAL	0	0	0	0		0
ZONING OTHER	0	0	0	0	0%	1,100
(173) TOTAL ZONING	0	0	0	0	0.0%	1,100
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	21,295	25,017	25,017	71,328	25%	290,355
COMMUNITY & ECONOMIC DVLP OTHER	938	338	2,438	3,714	62%	6,000
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	22,233	25,355	27,455	75,042	25.3%	296,355
ENERGY & ENVIRONMENTAL AFFAIRS PERSONAL	4,812	6,874	6,874	18,560	23%	82,418
ENERGY & ENVIRONMENTAL AFFAIRS OTHER	2,250	250	250	2,750	16%	17,562
(183) TOTAL ENERGY & ENVIRONMENTAL	7,062	7,124	7,124	21,310	21.3%	99,980
OTHER ASSESSMENTS	6,395	0	0	6,395	100%	6,395
(185) TOTAL OTHER ASSESSMENTS	6,395	0	0	6,395	100.0%	6,395
MUNICIPAL BUILDINGS OTHER EXPENSES	10,000	10,000	10,000	30,000	19%	154,775
(192) TOTAL MUNICIPAL BUILDINGS	10,000	10,000	10,000	30,000	19.4%	154,775
POLICE PERSONAL SERVICES	304,860	311,763	308,347	924,970	23%	3,985,807
POLICE OTHER	26,449	20,771	14,148	61,368	22%	282,089
POLICE EQUIPMENT		0	0		0%	78,297
(210) TOTAL POLICE	331,309	332,534	322,495	986,337	22.7%	4,346,193

CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY 21 MAYOR'S BUDGET	FY 2021 MAYOR'S BUDGET
FIRE PERSONAL SERVICES	292,534	218,670	258,155	769,360	24%	3,160,738
FIRE OTHER EXPENSES	23,716	37,432	24,551	85,699	33%	261,441
FIRE EQUIPMENT	2,182	2,182	2,182	6,546	84%	7,800
(220) TOTAL FIRE	318,432	258,284	284,888	861,605	25.1%	3,429,979
BUILDING INSPECTIONS PERSONAL SERVICES	24,620	20,020	20,020	64,660	25%	261,662
BUILDING INSPECTIONS OTHER EXPENSES	1,963	1,713	1,713	5,389	21%	25,660
(241) TOTAL BUILDING INSPECTIONS	26,583	21,733	21,733	70,049	24.4%	287,322
WEIGHTS & MEASURES	0	0	0	0	0%	4,500
(244) TOTAL WEIGHTS & MEASURES	0	0	0	0	0.0%	4,500
HARBORMASTER PERSONAL SERVICES	2,000	2,000	2,000	6,000	100%	6,000
HARBORMASTER OTHER EXPENSES	2,000	2,000	2,000	6,000	92%	6,500
(295) TOTAL HARBORMASTER	4,000	4,000	4,000	12,000	96.0%	12,500
AMESBURY PUBLIC SCHOOLS						
(300) TOTAL AMESBURY PUBLIC SCHOOLS	1,162,778	1,868,399	2,742,035	5,773,212	17.6%	32,775,558
SCHOOL ASSESSMENTS	463,462	0	0	463,462	25%	1,853,849
(390) TOTAL SCHOOL ASSESSMENTS	463,462	0	0	463,462	25.0%	1,853,849
DPW PERSONAL SERVICES	73,081	71,750	69,250	214,081	25%	851,823
DPW OTHER EXPENSES	61,556	65,050	38,550	165,156	24%	693,323
DPW CAPITAL	500	100,000	500	101,000	100%	101,000
DPW EQUIPMENT	0	250	250	500	42%	1,200
(422) TOTAL DPW	135,137	237,050	108,550	480,737	29.2%	1,647,346

CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY 21 MAYOR'S BUDGET	FY 2021 MAYOR'S BUDGET
SNOW & ICE PERSONAL SERVICES	0	0	0	0	0%	50,000
SNOW & ICE OTHER EXPENSES	0	0	20,000	20,000	13%	151,000
SNOW & ICE EQUIPMENT	0	0	0		0%	24,000
(423) TOTAL SNOW & ICE	0	0	20,000	20,000	8.9%	225,000
STREET LIGHTING	14,000	14,000	14,000	42,000	42%	100,000
(424) TOTAL STREET LIGHTING	14,000	14,000	14,000	42,000	42.0%	100,000
REFUSE & DISPOSAL	119,200	120,200	119,700	359,100	26%	1,402,709
(430) TOTAL REFUSE & DISPOSAL	119,200	120,200	119,700	359,100	25.6%	1,402,709
HEALTH INSPECTION PERSONAL SERVICES	9,538	9,958	11,298	30,794	26%	117,626
HEALTH INSPECTION OTHER EXPENSES	3,360	1,640	7,708	12,708	23%	54,235
(510) TOTAL HEALTH INSPECTION	12,898	11,598	19,006	43,502	25.3%	171,861
COUNCIL ON AGING PERSONAL SERVICES	11,964	11,964	11,964	35,892	23%	153,809
COUNCIL ON AGING OTHER EXPENSES	364	0	0	364	3%	10,575
(541) TOTAL COUNCIL ON AGING	12,328	11,964	11,964	36,256	22.1%	164,384
YOUTH SERVICES PERSONAL SERVICES	49,855	39,744	23,631	113,230	32%	350,510
YOUTH SERVICES OTHER EXPENSES	3,707	3,757	3,815	11,279	20%	55,537
(542) TOTAL YOUTH SERVICES	53,562	43,501	27,446	124,509	30.7%	406,047

CONTINUING APPROPRIATIONS BUDGETS



	JULY CAB	AUG CAB	SEPT CAB	COMBINED CAB	COMBINED CAB AS % OF FY 21 MAYOR'S BUDGET	FY 2021 MAYOR'S BUDGET
VETERANS PERSONAL SERVICES	400	400	400	1,200	25%	4,800
VETERANS OTHER EXPENSES	38,830	38,830	52,898	130,558	25%	526,032
(543) TOTAL VETERANS	39,230	39,230	53,298	131,758	24.8%	530,832
LIBRARY PERSONAL SERVICES	42,463	49,957	49,957	142,377	23%	626,170
LIBRARY OTHER EXPENSES	63,147	18,200	17,400	98,747	45%	217,080
(610) TOTAL LIBRARY	105,610	68,157	67,357	241,124	28.6%	843,250
DEBT EXPENSES	0	637,813	594,896	1,232,709	31%	3,965,701
(700) TOTAL DEBT	0	637,813	594,896	1,232,709	31.1%	3,965,701
STATE ASSESSMENTS	249,760	249,760	249,760	749,280	26%	2,838,333
(820) TOTAL STATE ASSESSMENTS	249,760	249,760	249,760	749,280	26.4%	2,838,333
EMPLOYEE BENEFITS	1,288,074	1,226,650	1,226,650	3,741,373	59%	6,354,404
(910) TOTAL EMPLOYEE BENEFITS	1,288,074	1,226,650	1,226,650	3,741,373	58.9%	6,354,404
LIABILITY INSURANCE	213,161	0	0	213,161	99%	214,961
(945) TOTAL LIABILITY INSURANCE	213,161	0	0	213,161	99.2%	214,961
RESERVES	10,000	10,000	10,000	30,000	13%	225,000
(946) TOTAL RESERVES	10,000	10,000	10,000	30,000	13.3%	225,000
TRANSFERS	95,703	41,153	58,151	195,007	52%	375,928
(990) TOTAL TRANSFERS	95,703	41,153	58,151	195,007	51.9%	375,928
TOTAL GENERAL FUND	4,906,450	5,380,634	6,236,792	16,523,876	25.5%	64,681,118

FY21 LINE ITEM BUDGET

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
(111) COUNCIL					
REGULAR SALARIES & WAGES	43,000	37,032	43,084	84	0.2%
OVERTIME	1,000	318	500	-500	-50.0%
AUDIT SERVICES	50,700	50,700	71,500	20,800	41.0%
CONSULTING	3,500	1,195	3,500	0	0.0%
ADVERTISING	8,000	6,638	8,000	0	0.0%
TRAINING	500	925	740	240	48.0%
OFFICE SUPPLIES	500		600	100	20.0%
COMMITTEE EXPENSES	250		376	126	50.4%
TRAVEL	400	212	350	-50	-12.5%
(111) TOTAL COUNCIL	107,850	97,021	128,650	20,800	19.29%
(121) MAYOR					
REGULAR SALARIES & WAGES	224,659	273,867	253,940	29,281	13.0%
CONSULTING	15,000	3,346	5,000	-10,000	-66.7%
ADVERTISING	200	275	200	0	0.0%
TRAINING	0	405	0	0	
COMMUNICATIONS	1,050	2,268	1,050	0	0.0%
OFFICE SUPPLIES	1,000	1,049	500	-500	-50.0%
TRAVEL	2,000	1,100	500	-1,500	-75.0%
DUES & MEMBERSHIPS	3,000	2,923	3,000	0	0.0%
(121) TOTAL MAYOR	246,909	285,234	264,190	17,281	7.00%
(134) ADMINISTRATION & FINANCE					
REGULAR SALARIES & WAGES	298,991	297,853	281,530	-17,461	-5.8%
SICK LEAVE BUYBACK	0	12,895	0	0	
CONSULTING	0	8,550	0	0	
TRAINING	4,900	2,942	2,860	-2,040	-41.6%
COMMUNICATIONS	1,450	1,140	1,000	-450	-31.0%
OFFICE SUPPLIES	1,750	1,220	1,000	-750	-42.9%
TRAVEL	1,250	418	400	-850	-68.0%
457 MVA Reimbursement - One Time Cost		10,520			
DUES & MEMBERSHIPS	525	645	645	120	22.9%
(134) TOTAL ADMINISTRATION & FINANCE	308,866	336,183	287,435	-21,431	-6.94%
(141) ASSESSORS					
REGULAR SALARIES & WAGES	171,600	178,227	166,108	-5,492	-3.2%
TRAINING	6,500	300	4,500	-2,000	-30.8%
BOARD STIPENDS	10,971	10,971	11,136	165	1.5%
REVALUATION	0		37,750	37,750	
MAPPING & PLANNING	6,800	6,733	6,800	0	0.0%
CONSULTING	15,000	4,500	9,500	-5,500	-36.7%
COMMUNICATIONS	700	673	700	0	0.0%
OFFICE SUPPLIES	1,500	1,093	1,777	277	18.5%
TRAVEL	6,000	3,955	6,000	0	0.0%
DUES & MEMBERSHIPS	600	545	750	150	25.0%
RECORDING FEES	250	105	350	100	40.0%
(141) TOTAL ASSESSORS	219,921	207,102	245,371	25,450	11.57%
(145) TREASURER & COLLECTOR					
REGULAR SALARIES & WAGES	189,645	196,015	188,888	-757	-0.4%
TRAINING	800		800	0	0.0%
LOCK BOX SERVICES	6,500	7,236	6,500	0	0.0%
COMMUNICATIONS	1,500	721	1,000	-500	-33.3%
TAX TITLE	24,000	14,118	18,207	-5,793	-24.1%
OFFICE SUPPLIES	2,500	1,011	2,000	-500	-20.0%
DUES & MEMBERSHIPS	250	100	100	-150	-60.0%
(145) TOTAL TREASURER & COLLECTOR	225,195	219,201	217,495	-7,700	-3.42%
(151) LEGAL					
CONSULTING SERVICES	150,000	135,707	150,000	0	0.0%
(151) TOTAL LEGAL	150,000	135,707	150,000	0	0.00%
(155) MUNICIPAL INFORMATION SYSTEMS					
REGULAR SALARIES & WAGES	142,562	125,657	145,414	2,852	2.0%
SICK LEAVE BUYBACK		19,758			
COMPUTER SYSTEM SUPPORT	98,600	83,397	98,600	0	0.0%
PAYROLL PROCESSING	35,000	31,662	35,000	0	0.0%
COMMUNICATIONS	1,992	1,466	1,992	0	0.0%
TRAVEL	250		250	0	0.0%
CONSULTING	1,000	400	1,000	0	0.0%
DATA LINES	24,584	20,528	24,584	0	0.0%
OFFICE SUPPLIES	2,500	79	2,500	0	0.0%
TRAINING		400		0	
DUES & MEMBERSHIPS	250		250	0	0.0%

FY21 LINE ITEM BUDGET



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
TECHNOLOGY EQUIPMENT	16,226	13,995	13,374	-2,852	-17.6%
(155) TOTAL MIS	322,964	297,342	322,964	0	0.00%
(159) CENTRAL SUPPLIES					
REPAIRS & MAINT OFFICE EQUIPMENT	6,600	5,673	4,000	-2,600	-39.4%
POSTAGE	41,000	36,435	37,000	-4,000	-9.8%
OFFICE SUPPLIES	6,500	4,637	4,500	-2,000	-30.8%
COMPUTER SUPPLIES	3,500	2,101	3,500	0	0.0%
EQUIPMENT LEASE	10,850	10,722	11,150	300	2.8%
(159) TOTAL CENTRAL SUPPLIES	68,450	59,568	60,150	-8,300	-12.13%
(161) CLERK					
REGULAR SALARIES & WAGES	171,771	178,594	175,154	3,383	2.0%
TRAINING	2,300	949	250	-2,050	-89.1%
COMMUNICATIONS	1,000	820	1,000	0	0.0%
PARKING TICKET PROCESSING	1,600	695	1,600	0	0.0%
OFFICE SUPPLIES	1,950	1,127	1,000	-950	-48.7%
DUES & MEMBERSHIPS	470	480	337	-133	-28.3%
TRAVEL	250	119	0	-250	-100.0%
(161) TOTAL CLERK	179,341	182,783	179,341	0	0.00%
(162) ELECTIONS					
REGULAR SALARIES & WAGES	21,800	31,382	22,011	211	1.0%
OVERTIME	1,000	987	1,639	639	63.9%
EQUIPMENT REPAIR & MAINT	1,350	1,735	1,450	100	7.4%
TRAINING	150		150	0	0.0%
POSTAGE	4,000	3,260	5,800	1,800	45.0%
OFFICE SUPPLIES	850	245	250	-600	-70.6%
PRINTED SUPPLIES	10,000	14,476	7,450	-2,550	-25.5%
ELECTION MATERIALS & SUPPLIES	2,200	2,803	2,600	400	18.2%
(162) TOTAL ELECTIONS	41,350	54,887	41,350	0	0.0%
(171) CONSERVATION					
REGULAR SALARIES & WAGES	45,260	46,380	46,165	905	2.0%
TRAINING	250	415	0	-250	-100.0%
COMMUNICATIONS	400	686	0	-400	-100.0%
TRAVEL		174			
OFFICE SUPPLIES	1,000	154	0	-1,000	-100.0%
DUES & MEMBERSHIPS	500	425	0	-500	-100.0%
(171) TOTAL CONSERVATION	47,410	48,234	46,165	-1,245	-2.63%
(172) PLANNING BOARD					
REGULAR SALARIES & WAGES	0		2,800	2,800	
TRAINING	300		0	-300	-100.0%
ADVERTISING	1,500	1,285	0	-1,500	-100.0%
OFFICE SUPPLIES	1,000	560	400	-600	-60.0%
COMMUNICATIONS			545	545	
TRAVEL	300		0	-300	-100.0%
DUES & MEMBERSHIPS	645		0	-645	-100.0%
(172) TOTAL PLANNING BOARD	3,745	1,845	3,745	0	0.00%
(173) ZONING BOARD					
ADVERTISING	500	0	500	0	0.0%
OFFICE SUPPLIES	600	0	600	0	0.0%
(173) TOTAL ZONING BOARD	1,100	0	1,100	0	0.00%
(182) COMMUNITY & ECONOMIC DEVELOPMENT					
REGULAR SALARIES & WAGES	309,112	313,365	288,855	-20,257	-6.6%
OVERTIME	3,500	1,038	1,500	-2,000	-57.1%
SICK LEAVE BUYBACK		6,641			
CONSULTING	6,000	2,000	2,000	-4,000	-66.7%
ADVERTISING	1,500	1,294	500	-1,000	-66.7%
TRAINING	600		0	-600	-100.0%
COMMUNICATIONS	0	2,436	2,500	2,500	
OFFICE SUPPLIES	2,000	1,795	1,000	-1,000	-50.0%
TRAVEL	300		0	-300	-100.0%
DUES & MEMBERSHIPS	400	479	0	-400	-100.0%
(182) TOTAL COMMUNITY & ECONOMIC DVLP	323,412	329,047	296,355	-27,057	-8.37%
(183) ENERGY & ENVIRONMENTAL AFFAIRS					
REGULAR SALARIES & WAGES	81,200	83,210	82,418	1,218	1.5%
CONSULTING	17,000	11,430	17,562	562	3.3%
ADVERTISING	200		0	-200	-100.0%
TRAINING	300	170	0	-300	-100.0%
DUES & MEMBERSHIPS	200	193	0	-200	-100.0%

FY21 LINE ITEM BUDGET



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
OFFICE SUPPLIES	1,000	298	0	-1,000	-100.0%
TRAVEL	80		0	-80	-100.0%
(183) TOTAL ENERGY & ENVIRONMENTAL	99,980	95,302	99,980	0	0.00%
(185) OTHER ASSESSMENTS					
MERRIMACK VALLEY PLANNING COMMISSION	7,000	6,240	6,395	-605	-8.6%
HISTORICAL COMMISSION	400			-400	-100.0%
IMPROVEMENT ASSOCIATION	1,000			-1,000	-100.0%
CAMP KENT	0	107		0	
(185) TOTAL OTHER ASSESSMENTS	8,400	6,347	6,395	-2,005	-23.87%
(192) MUNICIPAL BUILDINGS					
ELECTRICITY	56,800	50,925	51,971	-4,829	-8.5%
HEAT	22,000	26,139	26,000	4,000	18.2%
BUILDING MAINT	44,804	55,077	40,804	-4,000	-8.9%
CLEANING SERVICES	36,000	37,350	36,000	0	0.0%
(192) TOTAL MUNICIPAL BUILDINGS	159,604	169,490	154,775	-4,829	-3.03%
(210) POLICE					
REGULAR SALARIES & WAGES	3,162,864	3,105,442	3,303,165	140,301	4.4%
RESERVE OFFICER	120,000	141,956	98,000	-22,000	-18.3%
OVERTIME	149,858	198,384	137,461	-12,396	-8.3%
RECALL OT	42,372	52,544	38,172	-4,200	-9.9%
TRAINING OT	40,000	63,636	50,000	10,000	25.0%
VACATION OT	116,083	44,387	70,000	-46,083	-39.7%
SICK LEAVE COVERAGE OT	52,155	52,801	46,955	-5,200	-10.0%
COURT TIME OT	47,580	36,887	35,000	-12,580	-26.4%
HOLIDAY PAY	143,854	118,105	143,854	0	0.0%
SICK LEAVE BUYBACK	47,842	65,511		-47,842	-100.0%
111F	0	7,609		0	
CLOTHING ALLOWANCE	57,800	57,350	57,800	0	0.0%
PHYSICAL FITNESS INCENTIVE	5,400	4,800	5,400	0	0.0%
ELECTRICITY	18,000	20,037	18,000	0	0.0%
HEAT	4,500	3,233	4,500	0	0.0%
REPAIRS & MAINT OFFICE EQUIP.	12,000	11,619	12,000	0	0.0%
REPAIRS & MAINT BUILDINGS	11,780	11,868	11,780	0	0.0%
REPAIRS & MAINT VEHICLES	30,840	25,305	30,840	0	0.0%
REPAIRS & MAINT OTHER EQUIPMENT	12,350	6,476	12,350	0	0.0%
TRAINING	36,200	30,304	36,200	0	0.0%
COMMUNICATIONS	19,487	24,694	19,487	0	0.0%
OFFICE SUPPLIES	15,900	4,520	13,400	-2,500	-15.7%
PUBLIC SAFETY SUPPLIES	40,220	35,298	29,720	-10,500	-26.1%
PRINTED SUPPLIES		3,480	2,500	2,500	
PROTECTIVE EQUIPMENT		8,326	9,000	9,000	
MEALS			1,500	1,500	
CUSTODIAL SUPPLIES	1,750	5,005	1,750	0	0.0%
VEHICLE SUPPLIES	63,022	53,687	63,022	0	0.0%
DUES & MEMBERSHIPS	16,040	20,969	16,040	0	0.0%
EQUIPMENT REPLACEMENT	78,297	73,333	78,297	0	0.0%
(210) TOTAL POLICE	4,346,194	4,287,564	4,346,194	0	0.00%
(220) FIRE					
REGULAR SALARIES & WAGES	2,603,899	2,567,428	2,679,148	75,249	2.9%
OVERTIME	88,500	190,420	40,392	-48,108	-54.4%
AMBULANCE OT	129,535	102,368	39,535	-90,000	-69.5%
AMBULANCE TRAINING OT	29,989	32,791	29,989	0	0.0%
SHIFT COVERAGE SICK	52,463	109,864	78,007	25,544	48.7%
SHIFT COVERAGE INJURY	22,185	113,756	74,032	51,847	233.7%
HOLIDAY PAY	128,480	121,912	129,535	1,055	0.8%
TRAINING	9,835	15,330	42,000	32,165	327.0%
SICK LEAVE BUYBACK	29,718	26,336		-29,718	-100.0%
111F		102,224		0	
CLOTHING ALLOWANCE	48,100	49,100	48,100	0	0.0%
ELECTRICITY	20,270	19,574	20,270	0	0.0%
HEAT	9,996	7,998	9,996	0	0.0%
REPAIRS & MAINT BUILDINGS	9,850	19,188	14,550	4,700	47.7%
REPAIRS & MAINT AMBULANCE	16,200	16,521	16,200	0	0.0%
REPAIRS & MAINT FIRE ALARM	2,500	1,868	2,500	0	0.0%
REPAIRS & MAINT VEHICLES	40,210	57,715	49,710	9,500	23.6%
REPAIRS & MAINT OTHER EQUIP.	8,385	7,720	11,586	3,201	38.2%
COMMUNICATIONS	3,600	4,298	7,200	3,600	100.0%
PUBLIC SAFETY SUPPLIES	18,890	13,028		-18,890	-100.0%
CUSTODIAL SUPPLIES	4,500	1,664	4,500	0	0.0%
VEHICLE SUPPLIES	35,338	25,649	35,338	0	0.0%
AMBULANCE SUPPLIES	71,616	73,706	72,891	1,275	1.8%
FIRE PREVENTION	7,420	8,612	7,470	50	0.7%

FY21 LINE ITEM BUDGET



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
EQUIPMENT	34,770	20,449		-34,770	-100.0%
DUES & MEMBERSHIPS	3,730	4,892	9,230	5,500	147.5%
EQUIPMENT REPLACEMENT			7,800	7,800	
(220) TOTAL FIRE	3,429,979	3,714,411	3,429,979	0	0.00%
(241) BUILDING INSPECTION					
REGULAR SALARIES & WAGES	254,962	202,323	254,962	0	0.0%
OVERTIME	4,000	2,508	4,000	0	0.0%
SICK LEAVE BUYBACK	0	6,923	0	0	#DIV/0!
CLOTHING ALLOWANCE	2,700	2,899	2,700	0	0.0%
TRAINING	2,500	699	2,500	0	0.0%
COMMUNICATIONS	1,700	1,704	1,700	0	0.0%
OFFICE SUPPLIES	3,250	3,723	3,250	0	0.0%
TRAVEL	18,000	12,960	18,000	0	0.0%
DUES & MEMBERSHIPS	210	205	210	0	0.0%
(241) TOTAL BUILDING INSPECTION	287,322	233,943	287,322	0	0.00%
(244) WEIGHTS & MEASURES					
FEES	4,500	4,500	4,500	0	0.0%
(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	4,500	0	0.00%
(295) HARBORMASTER					
REGULAR SALARIES & WAGES	6,000	6,000	6,000	0	0.0%
SUPPLIES	6,500	2,997	6,500	0	0.0%
(295) TOTAL HARBORMASTER	12,500	8,997	12,500	0	0.00%
(300) AMESBURY PUBLIC SCHOOLS					
ADMINISTRATION	760,787	850,449	882,269	121,482	16.0%
TRANSPORTATION	507,050	490,054	544,630	37,580	7.4%
ELEMENTARY SCHOOL	3,684,101	3,644,123	3,664,293	-19,808	-0.5%
CASHMAN SCHOOL	3,864,118	3,821,315	3,723,761	-140,357	-3.6%
MIDDLE SCHOOL	6,129,741	6,062,987	5,894,197	-235,544	-3.8%
HIGH SCHOOL	4,903,868	4,801,186	4,631,047	-272,821	-5.6%
TECHNOLOGY	280,732	259,975	288,432	7,700	2.7%
MAINTENANCE	1,727,340	1,664,279	1,862,831	135,491	7.8%
CURRICULUM	283,055	270,125	272,633	-10,422	-3.7%
SPECIAL EDUCATION	4,236,951	4,450,137	4,590,517	353,566	8.3%
EMPLOYEE BENEFITS	5,667,043	5,507,309	5,722,728	55,685	1.0%
INNOVATION HIGH SCHOOL	730,772	756,627	698,220	-32,552	-4.5%
(300) TOTAL AMESBURY PUBLIC SCHOOLS	32,775,558	32,578,565	32,775,558	0	0.00%
(390) REGIONAL SCHOOL ASSESSMENT					
ESSEX REGIONAL VOCATIONAL	283,436	269,830	311,780	28,344	10.0%
WHITTIER	1,345,891	1,345,891	1,542,069	196,178	14.6%
(390) TOTAL SCHOOL ASSESSMENT	1,629,327	1,615,721	1,853,849	224,522	13.78%
(422) DPW					
REGULAR SALARIES & WAGES	783,598	687,669	757,569	-26,029	-3.3%
OVERTIME	70,000	48,572	84,900	14,900	21.3%
TRAINING	12,500	4,100	0	-12,500	-100.0%
SICK LEAVE BUYBACK	9,000	5,755	0	-9,000	-100.0%
CLOTHING ALLOWANCE	13,248	9,283	9,354	-3,894	-29.4%
ELECTRICITY	28,000	21,493	26,000	-2,000	-7.1%
HEAT	24,000	20,736	22,000	-2,000	-8.3%
REPAIRS & MAINT BUILDINGS	38,000	38,339	45,000	7,000	18.4%
REPAIRS & MAINT VEHICLES	21,200	39,612	22,000	800	3.8%
REPAIRS & MAINT OTHER EQUIP.	32,000	60,275	38,000	6,000	18.8%
EQUIPMENT RENTAL	0		3,000	3,000	
CATCH BASIN CLEANING	70,000	14,809	70,000	0	0.0%
MOWING	130,000	104,290	135,000	5,000	3.8%
CONSULTING	15,000	6,946	70,500	55,500	370.0%
ADVERTISING	2,700	3,044	1,800	-900	-33.3%
COMMUNICATIONS	10,300	11,245	9,500	-800	-7.8%
POSTAGE	700	85	200	-500	-71.4%
STREET SWEEPING	22,000	30,000	30,000	8,000	36.4%
DRAIN LINE CLEANING	2,500	2,825	2,500	0	0.0%
HAZ MATERIALS DISPOSAL	1,500		15,000	13,500	900.0%
STREET MARKING	24,000	7,920	40,000	16,000	66.7%
TREE REMOVAL	30,500	35,869	25,500	-5,000	-16.4%
OFFICE EQUIPMENT & SUPPLIES	5,100	6,071	6,600	1,500	29.4%
TOOLS & EQUIPMENT	5,400	9,644	7,200	1,800	33.3%
CUSTODIAL SUPPLIES	2,500		2,000	-500	-20.0%
DRAIN & BASIN SUPPLIES	10,000	14,604	10,000	0	0.0%
VEHICLE SUPPLIES	45,000	30,904	42,000	-3,000	-6.7%
CEMETERY SUPPLIES	4,000	1,851	1,000	-3,000	-75.0%
ASPHALT SUPPLIES	45,000	93,328	48,063	3,063	6.8%

FY21 LINE ITEM BUDGET



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
SIGNS	7,500	6,480	10,000	2,500	33.3%
TRAVEL	8,100	8,500	8,860	760	9.4%
MSA CONSULTANT	40,000	8,526	0	-40,000	-100.0%
DUES & MEMBERSHIPS	3,000	876	1,600	-1,400	-46.7%
CAPITAL ROAD IMPROVEMENTS			101,000	101,000	
EQUIPMENT REPLACEMENT	30,000	12,306	1,200	-28,800	-96.0%
(422) TOTAL DPW	1,546,346	1,345,959	1,647,346	101,000	6.53%
(423) SNOW & ICE					
OVERTIME	49,894	53,664	50,000	106	0.2%
REPAIRS & MAINT VEHICLES	25,000	44,318	25,000	0	0.0%
EQUIPMENT RENTAL	30,206	388,249	24,000	-6,206	-20.5%
VEHICLE SUPPLIES	3,900	1,891	0	-3,900	-100.0%
SALT & SAND	115,000	79,187	125,000	10,000	8.7%
OTHER	1,000	40	1,000	0	0.0%
(423) TOTAL SNOW & ICE	225,000	567,348	225,000	0	0.00%
STREET LIGHTING	198,000	182,454	100,000	-98,000	-49.5%
(424) TOTAL STREET LIGHTING	198,000	182,454	100,000	-98,000	-49.49%
(430) REFUSE & DISPOSAL					
CONTRACT - GARBAGE PICKUP	1,302,155	1,414,275	1,353,459	51,304	3.9%
RECYCLING	49,250	26,226	49,250	0	0.0%
(430) TOTAL REFUSE & DISPOSAL	1,351,405	1,440,501	1,402,709	51,304	3.80%
(510) HEALTH INSPECTION					
REGULAR SALARIES & WAGES	101,034	99,103	86,234	-14,800	-14.6%
REPAIRS & MAINT VEHICLES	500	400	500	0	0.0%
K9 / ACO OPERATIONS	21,500	20,700	31,000	9,500	44.2%
WATER TESTING	2,835	2,841	2,835	0	0.0%
NURSING	29,892	22,216	31,392	1,500	5.0%
TRAINING	1,500	579	3,000	1,500	100.0%
COMMUNICATIONS	1,750	1,617	1,750	0	0.0%
ANIMAL CARE	3,550	498	1,050	-2,500	-70.4%
OFFICE SUPPLIES	1,700	1,253	1,100	-600	-35.3%
TRAVEL	7,200	6,912	7,200	0	0.0%
VEHICLE LEASES			5,000	5,000	
DUES & MEMBERSHIPS	400	608	800	400	99.9%
(510) TOTAL HEALTH INSPECTION	171,861	156,727	171,861	0	0.00%
(541) COUNCIL ON AGING					
REGULAR SALARIES & WAGES	160,332	151,920	153,809	-6,523	-4.1%
TRAINING	0		850	850	
COMMUNICATIONS	3,283	2,887	3,525	242	7.4%
OFFICE SUPPLIES	1,500	1,105	1,500	0	0.0%
CONTRACTED SERVICES			1,000	1,000	
TRAVEL	1,200	231	1,200	0	0.0%
OFFICE EQUIPMENT	0		2,500	2,500	
(541) TOTAL COUNCIL ON AGING	166,315	156,143	164,384	-1,931	-1.16%
(542) YOUTH SERVICES					
REGULAR SALARIES & WAGES	330,090	330,155	350,510	20,420	6.2%
REPAIRS & MAINT VEHICLES	500	105	500	0	0.0%
TRAINING	550	34	550	0	0.0%
COMMUNICATIONS	4,692	4,682	4,692	0	0.0%
RECREATION PROGRAM	8,000	6,087	6,000	-2,000	-25.0%
RECREATION TRIPS	13,500	5,169	5,000	-8,500	-63.0%
TRANSPORTATION	10,000		8,580	-1,420	-14.2%
OFFICE SUPPLIES & EQUIPMENT	18,888	15,939	13,888	-5,000	-26.5%
VEHICLE SUPPLIES	500	334	500	0	0.0%
DUES & MEMBERSHIPS	370	283	370	0	0.0%
TRAVEL	2,457	2,273	2,457	0	0.0%
CAMP KENT	16,500	11,945	13,000	-3,500	-21.2%
(542) TOTAL YOUTH SERVICES	406,047	377,006	406,047	0	0.0%
(543) VETERANS					
REGULAR SALARIES & WAGES	4,800	4,800	4,800	0	0.0%
CONSULTING	52,691	53,806	56,272	3,581	6.8%
COMMUNICATIONS	960	859	960	0	0.0%
VETERANS BENEFITS	415,000	434,703	465,000	50,000	12.0%
OFFICE SUPPLIES & EQUIPMENT	418		0	-418	-100.0%
FLAGS	3,800	3,413	3,800	0	0.0%
(543) TOTAL VETERANS	477,669	497,581	530,832	53,163	11.1%

FY21 LINE ITEM BUDGET



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
(610) LIBRARY					
REGULAR SALARIES & WAGES	623,550	636,213	625,670	2,120	0.3%
OVERTIME	500	107	500	0	0.0%
ELECTRICITY	10,000	9,712	10,000	0	0.0%
HEAT	6,000	5,089	6,000	0	0.0%
REPAIRS & MAINT BUILDINGS	20,000	17,038	20,000	0	0.0%
REPAIRS & MAINT OTHER EQUIP.	6,333	2,975	6,333	0	0.0%
CONSULTING			1,500	1,500	#DIV/0!
ADVERTISING	3,500	3,480	3,500	0	0.0%
TRAINING	2,000	2,092	0	-2,000	-100.0%
COMMUNICATIONS	1,650	1,031	1,650	0	0.0%
OFFICE EQUIPMENT & SUPPLIES	6,000	6,959	6,000	0	0.0%
LIBRARY BOOKS	120,000	102,510	121,750	1,750	1.5%
PERIODICALS	7,500	7,180	7,500	0	0.0%
CONSORTIUM	32,847	32,847	32,847	0	0.0%
TRAVEL	2,500	2,282	0	-2,500	-100.0%
DUES & MEMBERSHIPS	870	340	0	-870	-100.0%
(610) TOTAL LIBRARY	843,250	829,855	843,250	0	0.00%
(700) DEBT SERVICE					
FINANCIAL BANKING SERVICE	15,000		50,000	35,000	233.3%
PRINCIPAL LONG TERM DEBT	1,035,000	1,035,000	1,075,000	40,000	3.9%
INTEREST LONG TERM DEBT	414,855	412,855	374,355	-40,500	-9.8%
NEW DEBT ATHLETIC FLDS - FUNDED FROM DIF - PRINCIPAL			85,500	85,500	
NEW DEBT ATHLETIC FLDS - FUNDED FROM DIF - INTEREST			55,657	55,657	
NEW DEBT FOR S HUNT - FUNDED FROM DIF - PRINCIPAL			150,900	150,900	
NEW DEBT FOR S HUNT - FUNDED FROM DIF - INTEREST			111,434	111,434	
NEW EXCLUDED DEBT FOR AES - PRINCIPAL			868,600	868,600	
NEW EXCLUDED DEBT FOR AES - INTEREST			958,631	958,631	
INTEREST SHORT TERM DEBT \$1M Streets & Sidewalks \$500k	50,000	35,925	235,625	185,625	371.3%
(700) TOTAL DEBT SERVICE	1,514,855	1,483,780	3,965,701	2,450,846	161.79%
(820) STATE ASSESSMENTS					
Assessments - Retired Teachers Health Insurance	1,201,509	1,201,509	1,201,509	0	0.0%
Assessments - Mosquito Control Projects	47,083	47,130	47,083	0	0.0%
Assessments - Air Pollution Districts	5,161	5,161	5,161	0	0.0%
Assessments - RMV Non-Renewal Surcharge	18,560	17,740	18,560	0	0.0%
Assessments - Regional Transit	189,973	189,973	189,973	0	0.0%
Assessments - Special Education	5,713	3,777	5,713	0	0.0%
Assessments - School Choice Sending Tuition	304,124	304,026	304,124	0	0.0%
Assessments - Charter School Sending Tuition	797,862	760,943	797,862	0	0.0%
Cherry Sheet Offset Receipts	268,348	407,418	268,348	0	0.0%
(820) TOTAL STATE ASSESSMENTS	2,838,333	2,937,677	2,838,333	0	0.00%
(910) EMPLOYEE BENEFITS					
HEALTH INSURANCE	2,525,000	2,215,772	2,626,000	101,000	4.0%
PENSION ASSESSMENT	2,820,266	2,820,263	2,835,140	14,874	0.5%
UNEMPLOYMENT	25,000	3,695	125,000	100,000	400.0%
WORKERS COMPENSATION	42,500	112,085	61,424	18,924	44.5%
LIFE INSURANCE	10,000	10,710	10,000	0	0.0%
MEDICARE	193,500	170,329	201,240	7,740	4.0%
DENTAL	75,000	79,164	78,000	3,000	4.0%
OTHER POST EMPLOYMENT	10,000	8,000	0	-10,000	-100.0%
ACCIDENTAL DEATH	1,600	0	1,600	0	0.0%
MEDEX	400,000	400,000	416,000	16,000	4.0%
(910) TOTAL EMPLOYEE BENEFITS	6,102,866	5,820,017	6,354,404	251,538	4.12%
(945) LIABILITY INSURANCE					
SURETY BONDS	1,800	1,081	1,800	0	0.0%
LIABILITY INSURANCE	305,000	303,827	213,161	-91,839	-30.1%
(945) TOTAL LIABILITY INSURANCE	306,800	304,908	214,961	-91,839	-29.93%
(946) RESERVES					
BUDGET RESERVE	100,000		100,000	0	0.0%
SALARY RESERVE	125,000		125,000	0	0.0%
(946) TOTAL RESERVES	225,000		225,000	0	0.00%
(990) TRANSFERS					
TRANSFER TO CAPITAL PROJECTS	216,700	158,099	375,928	159,228	-26.5%
(990) TOTAL TRANSFERS	216,700	158,099	375,928	159,228	73.48%
TOTAL GENERAL FUND	61,590,324	61,227,049	64,681,118	3,090,794	5.02%

WATER ENTERPRISE FUND



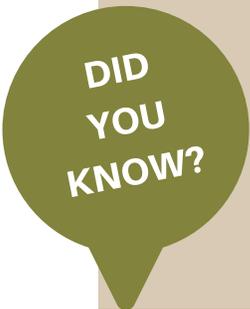
Having enterprise funds for sewer and water is the best practice for long-term financial sustainability. It's a separate accounting and financial reporting mechanism, which separates these revenues and expenditures from the general fund. The revenue in this fund comes from water and sewer bills.

	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
FUND 610 WATER ENTERPRISE FUND					
REGULAR SALARIES & WAGES	828,430	880,072	978,885	150,455	18.2%
POLICE DETAIL PAY	4,000	3,200	4,000	0	0.0%
OVERTIME	146,700	210,918	172,300	25,600	17.5%
SHIFT	22,300	21,230	23,100	800	3.6%
SICK LEAVE BUYBACK	33,000	5,789	45,000	12,000	36.4%
CLOTHING ALLOWANCE	10,770	9,333	11,604	834	7.7%
ELECTRICITY	235,000	169,433	190,000	-45,000	-19.1%
HEAT	25,000	24,300	24,000	-1,000	-4.0%
OTHER MUNICIPAL BUILD. MAINTENANCE	25,000	34,081	25,000	0	0.0%
REPAIRS & MAINTENANCE VEHICLES	17,000	21,875	17,000	0	0.0%
REPAIRS & MAINT OTHER EQUIPMENT	30,000	42,839	35,000	5,000	16.7%
RENT CONSTRUCTION EQUIPMENT	6,000	1,425	6,000	0	0.0%
RENT OTHER EQUIPMENT		1,254		0	
SLUDGE DISPOSAL	55,000	38,599	65,000	10,000	18.2%
CONSULTING	65,900	70,571	72,500	6,600	10.0%
ADVERTISING	2,630	2,595	2,950	320	12.2%
CONSULTING LAB WORK	48,700	30,337	40,200	-8,500	-17.5%
TRAINING	6,400	3,695	5,900	-500	-7.8%
COMMUNICATIONS	5,400	8,661	6,500	1,100	20.4%
POSTAGE	2,500	1,354	2,000	-500	-20.0%
OFFICE SUPPLIES	7,040	3,483	7,040	0	0.0%
TOOLS & EQUIPMENT	2,800	998	3,400	600	21.4%
CUSTODIAL SUPPLIES	6,400	3,694	6,400	0	0.0%
VEHICLE SUPPLIES	15,000	7,470	11,000	-4,000	-26.7%
LAB TOOLS & INSTRUMENTS	10,000	17,917	10,000	0	0.0%
ASPHALT SUPPLIES	35,000	3,859	20,000	-15,000	-42.9%
CHEMICALS	300,880	141,875	302,900	2,020	0.7%
PIPE CASTING & CEMENT	39,500	17,281	39,500	0	0.0%
HYDRANTS	10,000	966	10,000	0	0.0%
METERS	175,000	73,165	175,000	0	0.0%
TRAVEL	11,200	10,700	12,320	1,120	10.0%
DUES & MEMBERSHIPS	5,400	2,662	5,400	0	0.0%
OTHER UNCLASSIFIED	2,500	8,092	2,500	0	0.0%
EQUIPMENT REPLACEMENT	201,000	21,700	157,300	-43,700	-21.7%
EQUIPMENT LEASE	29,000	29,000	29,000	0	0.0%
FINANCIAL BANKING SERVICES	14,026	13,740	14,026	0	0.0%
PRINCIPAL LONG TERM DEBT	961,349	957,589	1,051,441	90,092	9.4%
INTEREST LONG TERM DEBT	248,128	251,888	252,511	4,383	1.8%
HEALTH INSURANCE	180,000	169,690	187,200	7,200	4.0%
PENSION	208,144	208,144	199,021	-9,123	-4.4%
WORKERS COMPENSATION	11,200	11,200	25,277	14,077	125.7%
LIFE INSURANCE	850		850	0	0.0%
MEDICARE	11,000	11,000	11,440	440	4.0%
DENTAL	4,500	4,228	4,680	180	4.0%
MEDEX	7,000	7,000	7,280	280	4.0%
LIABILITY INSURANCE	30,000	30,000	27,533	-2,467	-8.2%
VEHICLE INSURANCE	13,000	13,000	7,542	-5,458	-42.0%
(610) TOTAL WATER ENTERPRISE	4,109,647	3,601,900	4,307,500	197,853	4.81%

SEWER ENTERPRISE FUND



	FY 2020 BUDGET	FY 2020 ACTUAL	FY 2021 MAYOR'S BUDGET	\$ Increase from FY 20 Budget	% Increase from FY 20 Budget
FUND 620 SEWER ENTERPRISE FUND					
REGULAR SALARIES & WAGES	572,865	528,987	587,109	14,244	-99.9%
POLICE DETAIL PAY	1,500		1,500	0	-44.7%
OVERTIME	121,900	113,694	127,200	5,300	-99.3%
SHIFT		946		0	
SICK LEAVE BUYBACK		5,753		0	
CLOTHING ALLOWANCE	6,920	7,083	6,654	-266	-88.0%
ELECTRICITY	290,000	241,615	250,000	-40,000	-99.7%
HEAT	35,000	26,522	25,000	-10,000	-97.6%
OTHER MUNICIPAL BUIL. MAINTENANCE	15,000	11,904	15,000	0	-94.5%
REPAIRS & MAINTENANCE VEHICLES	4,000	866	3,000	-1,000	-79.3%
REPAIRS & MAINT OTHER EQUIPMENT	42,000	27,571	42,000	0	-98.0%
LIFT STATION OPERATION & MAINTENANCE	65,000	56,684	65,000	0	-98.7%
RENT CONSTRUCTION EQUIPMENT	7,500	6,000	7,500	0	-88.9%
RENT OTHER EQUIPMENT	15,000	1,978	15,000	0	-94.5%
SLUDGE DISPOSAL	145,000	127,030	180,000	35,000	-99.4%
CONSULTING	69,817	54,658	74,500	4,683	-98.8%
ADVERTISING	500		500	0	66.0%
CONSULTING LAB WORK	8,000	3,605	8,000	0	-89.6%
TRAINING	6,000	2,240	4,000	-2,000	-86.2%
COMMUNICATIONS	5,500	6,446	5,500	0	-84.9%
POSTAGE	500		500	0	66.0%
OFFICE SUPPLIES	6,000	3,537	6,000	0	-86.2%
TOOLS & EQUIPMENT	2,800	2,150	3,400	600	-70.4%
CUSTODIAL SUPPLIES	6,400	5,466	6,400	0	-87.0%
VEHICLE SUPPLIES	6,000	3,570	6,000	0	-86.2%
LAB TOOLS & INSTRUMENTS	14,000	7,194	14,000	0	-94.1%
CHEMICALS	101,000	72,318	92,000	-9,000	-99.2%
PIPE CASTING & CEMENT	3,500	10,302	5,000	1,500	-76.3%
TRAVEL	11,200	11,348	12,320	1,120	-92.6%
DUES & MEMBERSHIPS	500	75	500	0	66.0%
OTHER UNCLASSIFIED	15,000	15,229	15,000	0	-94.5%
CAPITAL	90,000	320	70,000	-20,000	-99.1%
EQUIPMENT REPLACEMENT	238,000	98,422	238,000	0	-99.7%
EQUIPMENT LEASE	19,000	23,050	25,000	6,000	-95.6%
FINANCIAL BANKING SERVICES	4,245	4,515	4,245	0	-80.4%
PRINCIPAL LONG TERM DEBT	735,013	715,317	493,850	-241,163	-99.9%
INTEREST LONG TERM DEBT	47,485	53,796	75,903	28,418	-98.3%
HEALTH INSURANCE	80,000	75,939	83,200	3,200	-99.0%
PENSION	128,594	128,594	137,353	8,759	-99.4%
WORKERS COMPENSATION	6,600	6,600	17,646	11,046	-87.4%
LIFE INSURANCE	300		300	0	176.7%
MEDICARE	8,800	8,800	9,152	352	-90.6%
DENTAL	2,500	2,721	2,600	100	-66.8%
MEDEX	13,500	13,500	14,040	540	-93.9%
LIABILITY INSURANCE	25,000	25,000	8,407	-16,593	-96.7%
VEHICLE INSURANCE	14,000	14,000	3,607	-10,393	-94.1%
(620) TOTAL SEWER ENTERPRISE	2,991,439	2,525,346	2,761,886	-229,553	-7.67%



Establishing Enterprise Funds for Sewer and Water must be adopted by the municipality per M.G.L. Chapter 44, Section 53F½. Amesbury's Municipal Council voted to establish an Enterprise Fund for Water and an Enterprise Fund for Sewer on November 10, 1998, effective July 1, 1999 (Order 98-179).

FY21 REDUCTIONS



With a level-funded budget, each department had to look at their COLA (Cost of Living Adjustment) increases and contractual obligations, and then make decisions about what to cut in order to balance their departmental budget. The following pages lists each line-item decrease as well as information about why those choices were made.



MAYOR'S OFFICE

Item	FY20 Budgeted	FY21 Decrease
Mayor	\$110,000	(\$16,500)
Executive Assistant	\$53,250	(\$10,676)
Consulting	\$15,000	(\$10,000)
Travel	\$2,000	(\$1,500)
Office Supplies	\$1,000	(\$500)
	TOTAL:	(\$39,176)

As Mayor, I have voluntarily taken a 1-year, 15% reduction in my salary to do my part in contributing to the necessary cuts in this tough budget year. My Executive Assistant has decreased her time and salary by 20%, and those hours will be covered by senior and veteran tax work-off constituents and/or volunteers with appropriate experience and skills, as well as other current staff. My Chief of Staff is taking a 5% decrease in pay, which is not shown above as it is a net increase from the FY20 budget. In the staff salary list below, you'll also see that the Communications Director salary in the budget has decreased by 25%; I am using CARES funds to pay for 25% of that salary as much of our communications has been dedicated to COVID-19 since March.

I have made decreases for a few other line items, which include:

- Consulting, which has historically been used for a variety of things, including studies and investigations.
- Travel for conferences and meetings, which I expect to be limited due to COVID-19. Also, our largest expense in this line is usually the Massachusetts Municipal Association conference, which has already been confirmed as virtual for 2021.
- Office supplies, with which we will work to be more conservative.

- Mayor Kassandra Gove

FY21 REDUCTIONS



CITY CLERK

Item	FY20 Budgeted	FY21 Decrease
Training	\$2,300.00	(\$2,050.00)
Office Supplies	\$1,950.00	(\$950.00)
Travel	\$250.00	(\$250.00)
Dues & Memberships	\$470.00	(\$133.00)
	TOTAL:	(\$3,383.00)

Our departmental budget was level funded from FY20, so in order to accommodate COLAs, we decided to reduce staff training, office supplies, travel, and dues for professional associations.

- Christine Dixon, former City Clerk
(finished budget work prior to leaving the position)

ADMINISTRATION + FINANCE

Item	FY20 Budgeted	FY21 Decrease
Purchasing Agent	\$66,556	(\$17,461)
Training	\$4,900	(\$2,040)
Communications	\$1,450	(\$450)
Office Supplies	\$1,750	(\$750)
Travel	\$1,250	(\$850)
	TOTAL:	(\$21,551)

In Administration and Finance, I had to carefully consider our essential operations and balance that with the overall need to reduce the FY21 citywide operating budget. The difficult decision was made to reduce the hours of the department's full-time Purchasing Agent as well as reduce funding for staff training, travel and office supplies. I hope that as the economic situation improves and stabilizes these operating expenses can be reinstated into the department's budget.

- Angel Wills, Chief Financial Officer

FY21 REDUCTIONS



COLLECTOR / TREASURER

Item	FY20 Budgeted	FY21 Decrease
Head Clerk	\$44,890.30	(\$5,854.80)
Tax Title	\$24,000	(\$5,800)
Office Supplies	\$2,500	(\$500)
Communications	\$1,500	(\$500)
Dues and Memberships	\$250	(\$150)
	TOTAL:	(\$12,804.80)

We received a 3.42% decrease in funding from the FY20 approved budget. To accommodate the decrease, the difficult decision was made to reduce the hours of the Head Clerk as well as reduce funding for tax title services.

- Donna Cornoni, Treasurer / Collector

ASSESSOR

Item	FY20 Budgeted	FY21 Decrease
Data Collector	\$44,000	(\$5,214)
Consulting	\$15,000	(\$5,500)
Training	\$6,500	(\$2,000)
	TOTAL:	(\$12,714)

As the Chief Assessor my mission is to provide fair and equitable assessments throughout the community for all residents and taxpayers of the City of Amesbury. In this very difficult budget year, I have worked relentlessly to provide a fair budget that will maintain the high quality of services we have always provided to the residents and taxpayers. The line items I have decreased will, I hope, have the least impact on the daily workings in this department. We will meet this challenge head on and do not anticipate any problems in doing so.

- Jason DiScipio, Chief Assessor

INFORMATION TECHNOLOGY

Item	FY20 Budgeted	FY21 Decrease
Technology Equipment	\$16,226.00	(\$2,852.00)
	TOTAL:	(\$2,852.00)

Additional CARES Act funding has been earmarked specifically for technology support including to provide remote access, software, laptops, hotspots and cameras.

- Angel Wills, Chief Financial Officer 74

FY21 REDUCTIONS



FIRE + EMERGENCY MANAGEMENT

Item	FY20 Budgeted	FY21 Decrease
Ambulance OT	\$129,535.00	(\$78,861.00)
FF / Paramedic	\$61,185.28	(\$61,185.28)
Ambulance Supplies	\$71,616.00	(\$59,883.48)
Ambulance Training OT	\$29,989.00	(\$19,994.50)
Shift Coverage Sick	\$52,463.00	(\$15,000.00)
Vehicular Supplies	\$35,338.00	(\$11,103.00)
Electricity	\$20,270.00	(\$10,135.00)
Supplies	\$18,890.00	(\$8,806.00)
Repair & Maint Ambulance	\$16,200.00	(\$8,100.00)
Other Mun Bldgs Maint	\$9,850.00	(\$7,525.00)
Prevention	\$7,420.00	(\$6,250.00)
Heat	\$9,996.00	(\$5,000.00)
Communications	\$3,600.00	(\$3,600.00)
Shift Coverage Injury	\$22,185.00	(\$3,192.50)
Custodial Supplies	\$4,500.00	(\$2,250.00)
	TOTAL:	(\$300,885.76)

As Fire Chief, in order to provide a level-funded budget I had to take into consideration the contracted pay increases for our staff, which meant making cuts in other areas. I have been able to decrease future costs by not filling 4 vacant positions we currently have at the Fire Department.

Other considerations for these reductions include:

- Moving our administrative offices to the Elm Street Fire Station will save us on various building items as the Ordway building is more expensive to maintain and heat.
- The reduction under Fire Prevention is due to moving our Swift911 program under the umbrella of the Regional Emergency Communications Center, so we no longer have to pay for our own plan.
- Other items that have been previously budgeted will be paid through CARES funding and other grants we have received as first responders during the COVID-19 pandemic.

- Kenneth Berkenbush, Fire Chief & Emergency Management Director

FY21 REDUCTIONS



POLICE

Item	FY20 Budgeted	FY21 Decrease
Court Prosecutor	\$74,692.80	(\$76,518.15)
Vacation OT	\$116,083.00	(\$46,083.01)
Police Reserve Officers	\$120,000.00	(\$22,000.00)
General OT	\$149,857.50	(\$13,696.02)
Court OT	\$47,580.00	(\$12,580.00)
Sick OT	\$52,155.00	(\$5,200.00)
Recall OT	\$42,372.00	(\$4,200.00)
	TOTAL:	(\$180,277.18)

As the Chief of Police I had to determine which programs and services are needed to best fulfill the mission of the Department. As a result I eliminated the police prosecutor's position, and those duties (Public Records, Firearms Admin., Prosecutor and hearings officer) were redistributed to other employees.

Currently, we are fully staffed which has a positive effect on my overtime line items and I was able to trim some of the overtime allocations (approximately 10% from each one).

One of the most important programs the police department offers is the School Resource Officer Program. Placing officers in the schools has been a priority for Superintendent Fulgoni and me.

The Reserve Police Officer program provides the ability to place officers in the schools at a reduced cost to the City. Currently I am down to one reserve officer and I am in the hiring process to add several more, however, this will take time and I won't see officers on the street until after the first of the year. Not only do the reserve officers provide coverage for the SRO's, they also fill vacancies as needed at a reduced cost. The reduction in this line item is due to the number of reserve officers employed for the first part of FY21.

- William Scholtz, Chief of Police

FY21 REDUCTIONS



PUBLIC WORKS

Item	FY20 Budgeted	FY21 Decrease
Salary and Wages, Sick Leave	\$661,027.70	(\$40,210.09)
Vehicular Supplies - Fuel	\$45,000.00	(\$15,000.00)
Equipment Replacement	\$30,000.00	(\$6,000.00)
Electricity and Heat	\$52,000.00	(\$6,000.00)
Paving and Supplies	\$48,000.00	(\$4,177.00)
Training	\$10,000.00	(\$2,500.00)
Clothing Allowance	\$13,248.00	(\$2,454.00)
Advertising, Communications and Postage	\$13,700.00	(\$2,200.00)
Custodial	\$2,500.00	(\$2,000.00)
Cemetery Supplies	\$1,000.00	(\$500.00)
Travel	\$8,100.00	(\$500.00)
	TOTAL:	(\$81,541.09)

I have to make difficult choices in every budget cycle in order to prioritize the limited resources of the department while at the same time working to solve the increasing demands of the city. This year was no different.

Large increases in regulatory demands for OSHA and the Stormwater Program, contractor expenses as well as deferred maintenance from last year and the level funded budget has forced cuts in other areas this year.

Reductions in staff were fortunately limited to a vacant facilities laborer position and some seasonal staffing positions that were not filled this year. Expense reductions were mostly minor adjustments to utilities and fuel usage. I also eliminated the sick leave buy back and a planned mower purchase.

- Rob Desmarais, Director of Public Works

FY21 REDUCTIONS



COMMUNITY + ECONOMIC DEVELOPMENT

Item	FY20 Budgeted	FY21 Decrease
Recording Secretary	\$17,800.00	(\$17,800.00)
Consulting Services	\$6,000.00	(\$4,000.00)
Overtime	\$3,500.00	(\$1,500.00)
Office Supplies	\$2,000.00	(\$1,000.00)
Advertising	\$1,500.00	(\$1,000.00)
Dues and Memberships	\$400.00	(\$400.00)
Conference / Training	\$600.00	(\$600.00)
Travel	\$300.00	(\$300.00)
	TOTAL:	(\$26,600.00)

As a new Director for OCED, before making blind cuts, I wanted to understand the need behind previous budgets. After thinking about our department goals, having thorough discussions with staff, reviewing spending in FY19 and 20, researching how OCED has operated historically, and investigating how we can creatively meet our needs with less, I proposed decreases for the following line items:

- Consulting now just meets the basic need of maintaining our mapping resources through MIMAP. We will explore creative ways to meet consulting needs over the next year, like applying for MassDevelopment Real Estate Technical Assistance funding for master planning, and utilizing MVPC's resources more comprehensively.
- Overtime was not fully being used.
- Office supplies were reduced based on last year's expenditures. We will reduce, reuse, and recycle where possible. I have implemented an Expense Request Form to manage the supplies budget more closely and help staff better communicate the need for their request.
- Advertising will be explored more judiciously for necessary postings.
- Dues and memberships for the American Planning Association were cut this year. With two certified planners on staff, we do hope to reinstate this in the future, but are committed to maintaining our individual memberships due to our strong commitment to the planning profession and certification.
- Conferences and training was cut completely, but I remain committed to finding free ways for the OCED Team to achieve their professional development goals.
- Travel was cut completely as most of our conferences will be virtual for the foreseeable future.

FY21 REDUCTIONS



PUBLIC HEALTH

Item	FY20 Budgeted	FY21 Decrease
Salaries & Wages	\$94,033.78	(\$14,800.00)
Office Supplies	\$1,100.00	(\$600.00)
	TOTAL:	(\$15,400.00)

The salaries and wages line item in previous years has also included overtime costs, which for FY21 will be covered by CARES funding.

- Jack Morris, former Health Director
(finished budget work prior to leaving the position)

COUNCIL ON AGING

Item	FY20 Budgeted	FY21 Decrease
Greenleaf Coordinator	\$36,400	(\$1,931)
	TOTAL:	(\$1,931)

At the moment, the position of Greenleaf Coordinator is vacant. By postponing the hiring of a new Coordinator, especially as the Senior Community Center is closed to the public, I can keep the rest of my budget intact for FY21. All responsibilities of the Greenleaf Coordinator are currently being handled by myself and Courtney Hutchinson.

- Doreen Arnfield, Council on Aging Director

FY21 REDUCTIONS



YOUTH RECREATION

Item	FY20 Budgeted	FY21 Decrease
Recreation Trips	\$13,500.00	(\$8,500.00)
Office Supplies	\$11,300.00	(\$2,500.00)
Office Equipment	\$7,588.00	(\$2,500.00)
Camp Kent	\$16,500.00	(\$3,500.00)
Recreation Programs	\$8,000.00	(\$2,000.00)
Bus Transportation	\$10,000.00	(\$1,420.00)
	TOTAL:	(\$20,420.00)

Much of our budget is part-time and seasonal staff salaries, so I made the decision to keep that line the same since we don't know what programs we may be adding or removing in the coming year due to COVID-19.

Recreation trips and bus transportation was decreased as we don't yet know how travel and trips will continue to be impacted by COVID-19, as they were this past season.

Our office supplies and equipment decreased as we have made the decision to eliminate the paper brochure and direct mail for the summer programs, which will save us roughly \$5,000.

We were able to serve over 400 kids this past summer, following the strict guidelines to keep the kids safe. We will continue to work on offering programs in a safe manner and keep Amesbury's kids busy and having fun.

- Kathleen Crowley, Youth Recreation Director

FY21 REDUCTIONS



PUBLIC LIBRARY

Item	FY20 Budgeted	FY21 Decrease
Student Page (4)	\$15,444	(\$15,444)
Head of Circulation	\$63,754.60	(\$15,576.61)
Training	\$2,000	(\$2,000)
Travel	\$2,500	(\$2,500)
Dues and Memberships	\$870	(\$870)
	TOTAL:	(\$36,390.61)

The Amesbury Public Library has had to make some major changes as to how we serve our patrons. Some of those changes are clearly related to service. Shifting our staff and patrons to a curbside service has been just one of the ways we have adjusted to these current changes. Another area where we have had to make adjustments is in our budget.

We had to make some cuts related to personal and staff development:

- We had to let go of our 4 student pages. The shelving and other small jobs that they would do are now going to be done by library staff.
- Our long-time Head of Circulation will be retiring and her replacement will be starting at a lower salary.
- Training will be done virtually and we will be focusing on opportunities that have no cost.
- Travel was also removed from the library budget. We expect that meetings and conferences will be limited or virtual.
- Dues and Memberships were also cut. Staff will need to fund their own memberships to organizations if they wish to be part of them.

- Erin Matlin, Library Director

FY21 STAFF SALARIES



	FY21 Budget	FTE
Mayor		
Mayor	\$93,500.00	1
Chief of Staff	\$74,074.00	1
Communications Director	\$43,792.00	0.75
Executive Assistant	\$42,574.00	0.8
TOTAL:	\$253,940.00	3.55
City Clerk		
City Clerk (<i>vacant</i>)	\$70,517.00	1
Assistant Clerk	\$58,847.00	1
Administrative Assistant	\$42,585.00	1
Administrative Assistant	\$3,205.00	0.10
TOTAL	\$175,154.00	3.10
Administration + Finance		
Chief Financial Officer	\$125,000.00	1
Chief Assessor	\$84,840.00	1
Treasurer / Collector	\$83,859.00	1
IT Director	\$81,155.00	1
Assistant Treasurer / Collector	\$65,993.00	1
Network Coordinator	\$64,258.00	1
Payroll + Benefits Coordinator	\$60,875.59	1
Assistant Accountant	\$55,998.00	1
Data Collector 1	\$44,000.00	1
Purchasing Agent + Insurance Coordinator	\$39,656.37	0.57
Head Clerk	\$39,035.00	0.8
Data Collector 2	\$37,268.00	0.8
TOTAL	\$781,939.82	11.17
Fire		
Chief	\$159,120.00	1
Assistant Chief	\$138,006.18	1
Deputy Chief	\$123,757.62	1
LT / Medic	\$96,707.52	1
LT / Medic	\$95,550.00	1
LT / Medic	\$95,550.00	1
LT / Medic	\$95,550.00	1
LT / Medic	\$92,841.84	1
FF / Medic	\$86,726.64	1
LT / Medic	\$85,110.48	1

FY21 STAFF SALARIES



	FY21 Budget	FTE
LT / Medic	\$81,878.16	1
LT / Medic	\$79,628.64	1
LT / EMT	\$79,584.96	1
FF / Medic	\$78,689.52	1
FF / Medic	\$78,689.52	1
FF / Medic	\$78,689.52	1
FF / Medic	\$76,396.32	1
FF / Medic	\$72,115.68	1
FF / Medic	\$70,019.04	1
Administrative Assistant	\$65,582.00	1
FF / Medic	\$65,563.68	1
FF / Medic	\$65,563.68	1
FF / Medic	\$65,563.68	1
FF / Medic	\$65,476.32	1
FF / EMT	\$64,777.44	1
FF / Medic	\$63,663.60	1
FF / EMT	\$63,052.08	1
FF / EMT	\$61,304.88	1
FF / EMT (<i>vacant</i>)	\$61,101.40	1
FF / EMT (<i>vacant</i>)	\$61,101.40	1
FF / Medic	\$54,566.32	1
FF / Medic	\$54,556.32	1
FF / Medic	\$54,556.32	1
FF / Medic	\$51,476.88	1
Emergency Management Co-Deputy	\$2,750.00	0.26
Emergency Management Co-Deputy	\$2,750.00	0.26
TOTAL	\$2,688,017.64	34.52
Police		
Chief	\$165,000.00	1
Deputy Chief	\$140,000.00	1
Lieutenant	\$134,000.00	1
Sergeant	\$111,820.80	1
Sergeant	\$111,211.36	1
Sergeant	\$108,164.16	1
Sergeant	\$107,347.24	1
Sergeant	\$106,062.00	1
Sergeant	\$103,837.24	1
Detective	\$102,198.20	1
Sergeant	\$101,155.08	1
Patrolman	\$90,041.12	1

FY21 STAFF SALARIES



	FY21 Budget	FTE
Patrolman	\$89,456.64	1
Detective	\$87,252.88	1
Patrolman	\$86,531.12	1
Patrolman	\$86,531.12	1
Patrolman	\$82,411.68	1
Patrolman	\$80,910.96	1
Patrolman	\$78,486.72	1
Patrolman	\$77,674.48	1
Patrolman	\$77,674.48	1
Patrolman	\$77,674.48	1
Administrative Assistant	\$72,140.64	1
Patrolman	\$72,109.44	1
Patrolman	\$71,946.48	1
Patrolman	\$68,676.40	1
Patrolman	\$67,578.68	1
Patrolman	\$64,068.68	1
PSC Supervisor	\$61,445.28	1
Patrolman	\$57,763.68	1
PSC	\$49,892.96	1
PSC	\$43,777.76	1
PSC	\$37,459.76	1
PSC	\$36,484.76	1
Police Custodian	\$23,761.40	0.50
TOTAL	\$3,303,165.20	39.50
Public Works		
Highway Division		
Highway Foreman	\$75,874.24	1
Chief Heavy Operator	\$65,572.42	1
Bricklayer / Mason	\$59,356.75	1
Facilities Manager	\$48,522.24	0.60*
Bricklayer / Mason	\$46,467.20	1
Skilled Maintenance Laborer	\$45,156.80	1
Director of Public Works	\$43,880.60	0.34*
Mechanic Foreman	\$42,768.96	0.60*
Skilled Maintenance Laborer	\$42,536.00	1

FY21 STAFF SALARIES



	FY21 Budget	FTE
Skilled Maintenance Laborer	\$42,536.00	1
Skilled Maintenance Laborer	\$40,144.00	1
Field Temp - Highway	\$29,120.00	0.50
Field Temp - Highway	\$29,120.00	0.50
Field Temp - Highway	\$29,120.00	0.50
Field Temp - Highway	\$29,120.00	0.50
Mechanic	\$28,541.76	0.60*
City Engineer	\$25,833.18	0.34*
Administrative Assistant	\$19,971.10	0.34*
Field Temp - Facilities	\$19,470.00	0.60*
Administrative Assistant	\$15,870.40	0.34*
Office Temp – Reception	\$14,200.00	0.50
Field Temp – Compost	\$11,700.00	0.50
Office Temp – Engineering	\$5,746.00	0.17*
TOTAL	\$810,627.65	14.93
Water Division		
Water System Manager	\$98,758.40	1
Assistant Chief Operator	\$75,898.16	1
Assistant Chief Operator	\$75,898.16	1
Foreman	\$75,898.16	1
Operator 1	\$71,926.40	1
Operator 1	\$71,926.40	1
Pipelayer Operator	\$60,070.04	1
Operator 1	\$58,947.20	1
Pipelayer Operator	\$55,536.00	1
Operator 2	\$46,467.20	1
Operator 2	\$46,467.20	1
Director of Public Works	\$43,880.00	0.33*
City Engineer	\$25,833.18	0.33*
Meter Repairman	\$23,784.80	0.50*
Administrative Assistant	\$19,971.10	0.33*
Facilities Manager	\$16,174.08	0.20*
Administrative Assistant	\$15,870.40	0.33*
Lab Temp	\$14,560.00	0.50

FY21 STAFF SALARIES



	FY21 Budget	FTE
Field Temp	\$14,560.00	0.50
Mechanic Foreman	\$14,256.32	0.20*
Office Temp – Reception	\$14,200.00	0.50
Mechanic	\$9,513.92	0.20*
Field Temp - Facilities	\$8,200.00	0.20*
Office Temp – Engineering	\$5,746.00	0.17*
TOTAL	\$964,343.72	15.29
Sewer Division		
Chief Operator	\$105,081.60	1
Assistant Chief Operator	\$75,898.16	1
Repairman / Maintenance	\$60,715.20	1
Skilled Maintenance Laborer	\$47,569.60	1
Laborer	\$45,115.20	1
Director of Public Works	\$43,880.60	0.33*
Skilled Maintenance Laborer	\$40,757.60	1
City Engineer	\$25,833.18	0.33*
Meter Repairman	\$23,784.80	0.50*
Administrative Assistant	\$19,971.10	0.33*
Facilities Manager	\$16,174.08	0.20*
Administrative Assistant	\$15,870.40	0.33*
Mechanic Foreman	\$14,256.32	0.20*
Office Temp – Reception	\$14,200.00	0.50
Mechanic	\$9,513.92	0.20*
Field Temp - Facilities	\$8,200.00	0.20*
Office Temp – Engineering	\$5,746.00	0.33*
TOTAL	\$572,567.76	9.45
PUBLIC WORKS TOTAL	\$2,341,792.53	39.67
Community + Economic Development		
Director of Community and Economic Development	\$102,401.52	1
Director of Planning	\$85,540.14	1
Position(s) TBD	\$82,418.00	TBD
Executive Assistant	\$59,074.22	1
Conservation Agent	\$46,165.00	1
Permit Coordinator	\$41,839.35	1
Recording Secretary	\$2,800.00	0.25
Director of Energy and Environmental Affairs	\$0.00	0.00
TOTAL	\$420,238.23	5.25

FY21 STAFF SALARIES



	FY21 Budget	FTE
Inspectional Services + Public Health		
Building Commissioner (<i>vacant</i>)	\$88,000.00	1
Health Director (<i>vacant</i>)	\$80,000.00	1
Administrative Assistant	\$65,993.00	1
Assistant Building Commissioner	\$44,520.00	1
Plumbing / Gas Inspector	\$28,860.00	0.50
Electrical Inspector	\$25,589.00	0.50
Animal Control Officer (on-call)	\$6,234.00	
Assistant Plumbing / Gas Inspector	\$1,000.00	
Assistant Electrical Inspector	\$1,000.00	
TOTAL	\$341,196.00	5.00
Council on Aging		
Director	\$72,119.00	1
Administrative Assistant	\$23,645.00	0.8
Outreach Coordinator	\$22,056.00	0.54
Greenleaf Coordinator (<i>vacant</i>)	\$36,989.00	1
TOTAL	\$153,809.00	3.34
Veterans' Services		
Clerk	\$4,800.00	0.40
TOTAL	\$4,800.00	0.40
Youth Recreation		
Director	\$87,568.00	1
Assistant Director	\$53,770.00	1
Office Manager	\$32,914.54	1
After School	\$83,160.00	Seasonal
Park Program	\$30,750.00	Seasonal
Before School	\$16,310.00	Seasonal
Camp Kent	\$14,480.00	Seasonal
Pre-School	\$11,340.00	Seasonal
Summer Specialty	\$7,252.00	Seasonal
Athletics	\$6,200.00	Seasonal
Fall Enrichment	\$3,885.00	Seasonal
Theater	\$2,880.00	Seasonal
TOTAL	\$350,509.54	3+

FY21 STAFF SALARIES



	FY21 Budget	FTE
Public Library		
Director	\$80,483.00	1
Reference / Youth Librarian	\$69,436.63	1
Assistant Director	\$65,187.36	1
Children's Librarian	\$64,049.78	1
Reference Librarian	\$58,610.16	1
Head of Technical Services	\$52,069.50	1
Head of Circulation (<i>vacant</i>)	\$48,177.99	1
Library Assistant	\$41,538.31	1
Children's Library Assistant	\$37,490.04	1
Library Assistant	\$37,490.04	1
Librarian / Archivist	\$31,204.11	0.5
Library Assistant	\$20,652.40	0.5
Library Assistant (<i>vacant</i>)	\$19,280.59	0.5
TOTAL	\$625.669.91	11.5

** The Department of Public Works is unique in that some positions are funded from both the General Fund as well as the Sewer and Water Enterprise Funds. Those positions with an * next to the FTE level are positions that are funded in this manner.*

Appendix B

Future Considerations

5 YEAR BUDGET PROJECTION

The 5-year plan uses a conservative approach to project revenue, but also focuses on reinvesting in our community by implementing services cut under COVID-19 and making a commitment to rebuild financial reserves.

FY22 local receipts decline due to the one-time permit fee from Global Properties, Inc anticipated in FY21

Anticipated recovery in local receipts over FY23-25, leveling off in FY26.

	FY 2021 MAYOR'S BUDGET	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
REVENUE PROJECTION						
Prior Year Levy Limit - Property Taxes	47,359,518	48,943,506	50,657,093	52,413,520	54,213,858	56,059,205
2 1/2% Increase	1,183,988	1,223,588	1,266,427	1,310,338	1,355,346	1,401,480
New Growth	400,000	490,000	490,000	490,000	490,000	490,000
TOTAL LEVY LIMIT	48,943,506	50,657,093	52,413,520	54,213,858	56,059,205	57,950,685
Debt Exclusion	2,352,031	2,330,757	2,313,306	2,295,756	2,276,056	2,256,906
LESS SO HUNT DIF	-262,334	-254,826	-247,326	-239,826	-232,326	-224,826
LESS ATHLETIC FIELDS DIF	-141,157	-136,850	-132,600	-128,350	-124,100	-119,850
TOTAL AVAILABLE LEVY	50,892,045	52,596,174	54,346,900	56,141,438	57,978,835	59,862,915
LEVY AMOUNT USED	46,470,389	49,071,121	50,913,196	52,820,389	54,783,344	56,960,148
EXCESS LEVY CAPACITY	4,421,656	3,525,053	3,433,704	3,321,049	3,195,491	2,902,767
EXCESS LEVY AS % OF OPERATING BUDGET	6.84%	5.29%	4.98%	4.66%	4.34%	3.81%
TOTAL LOCAL RECEIPTS	4,093,820	3,668,820	3,919,730	4,135,641	4,326,552	4,413,083
% Increase (Decrease) over prior Fiscal Year	-12.0%	-10.4%	6.6%	5.5%	4.6%	2.0%
Total Cherry Sheet Receipts	12,034,567	12,034,567	12,215,086	12,459,387	12,708,575	12,962,746
% Increase (Decrease) over prior Fiscal Year	0.0%	0.0%	1.5%	2.0%	2.0%	2.0%
RESERVE FOR ABATEMENT	0	-175,000	-175,000	-175,000	-175,000	-175,000
TOTAL OTHER AVAILABLE SOURCES	2,082,343	2,070,528	2,058,778	2,047,028	2,035,278	2,023,528
	0.7%	-0.6%	-0.6%	-0.6%	-0.6%	-0.6%
GROSS REVENUE & OTHER AVAILABLE SOURCES	64,681,119	66,670,036	68,931,790	71,287,446	73,678,749	76,184,506
% Increase (Decrease) over prior Fiscal Year	4.8%	3.1%	3.4%	3.4%	3.4%	3.4%
TOTAL RESERVES	781,176	981,176	1,181,176	1,381,176	1,581,176	1,781,176
Percent of Operating Budget	1.21%	1.47%	1.71%	1.94%	2.15%	2.34%

Anticipated level-funding in Cherry Sheets with slow, conservative recovery in following fiscal years.

DID YOU KNOW?

A Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's State Aid and assessments to cities, towns and regional school districts. It's called a Cherry Sheet because of the cherry-colored paper it was originally printed on.

5 YEAR BUDGET PROJECTION

Estimated departmental increases of 3% annually, with employee benefits and general insurance estimated at 5% increase based on historical data

Regional school assessments increase at 8% based on historical data

	FY 2021 MAYOR'S BUDGET	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
EXPENDITURE PROJECTION						
General Government	2,505,461	2,580,625	2,658,044	2,737,785	2,819,919	2,904,516
% Increase	-0.4%	3.0%	3.0%	3.0%	3.0%	3.0%
Public Safety	8,080,494	8,322,909	8,572,596	8,829,774	9,094,667	9,367,507
% Increase	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Amesbury Public School	32,775,558	33,758,825	34,771,589	35,814,737	36,889,179	37,995,855
% Increase	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Other Regional School Assessments	1,853,849	2,002,156	2,162,329	2,335,315	2,522,141	2,723,912
% Increase	13.8%	8.0%	8.0%	8.0%	8.0%	8.0%
Public Works	3,375,055	3,583,584	3,695,929	3,812,229	3,932,624	4,057,263
% Increase	1.6%	6.2%	3.1%	3.1%	3.2%	3.2%
Health & Human Services	1,273,124	1,311,317	1,350,657	1,391,177	1,432,912	1,475,899
% Increase	4.2%	3.0%	3.0%	3.0%	3.0%	3.0%
Culture & Recreation	843,250	868,548	894,604	921,442	949,085	977,558
% Increase	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Debt Service	3,965,701	3,623,212	3,550,436	3,492,786	3,413,636	3,363,249
% Increase	161.8%	-8.6%	-2.0%	-1.6%	-2.3%	-1.5%
Employee Benefits	6,354,404	6,672,124	7,005,730	7,356,017	7,723,818	8,110,009
% Increase	4.1%	5.0%	5.0%	5.0%	5.0%	5.0%
General Insurance	214,961	225,709	236,995	248,844	261,286	274,351
% Increase	-29.9%	5.0%	5.0%	5.0%	5.0%	5.0%
Cherry Sheet Assessments	2,838,333	2,895,100	2,981,953	3,071,411	3,163,554	3,258,460
% Increase	0.0%	2.0%	3.0%	3.0%	3.0%	3.0%
Budget Reserve	225,000	250,000	275,000	300,000	300,000	300,000
% Increase	0.0%	11.1%	10.0%	9.1%	0.0%	0.0%
Transfer to Other Funds (Capital & Stabilization)	375,928	575,928	775,928	975,928	1,175,928	1,375,928
% Increase	73.5%	53.2%	34.7%	25.8%	20.5%	17.0%
Total	64,681,118	66,670,036	68,931,790	71,287,445	73,678,749	76,184,506
% Increase	5.0%	3.1%	3.4%	3.4%	3.4%	3.4%

Increase in budgetary reserves for the annual operating budget.

Budget appropriation for FY22-26 to add \$200k per year to Stabilization to achieve compliance with City financial policies; 5% of operating budget

Appendix C

School Department

A Level funded budget (\$32,775,557) reflects the reduction of the level services budget by 5.58% (\$1.82 million) and an 8.1% reduction (\$2.64 million) from the original school committee approved budget.

To develop this level funded budget, the cost center managers including both building principals and the directors, reviewed their budgets with an eye towards preserving the integrity of the educational programs, meeting IEP mandates, and using attrition with personnel wherever possible.

The District recognizes the importance that the arts and athletics play in the lives and education of our students and therefore the reductions were limited as much as possible. Also wherever possible grant funds are being examined and utilized to appropriately fund and support programs and positions, i.e., circuit breaker funds to support para salaries and grant funds to support the Literacy program and the additional adjustment counselor.

Further the principals reviewed class size recommendation policies and student future enrollment, when looking at any potential for class consolidation.

Level Services

\$816,123 (Priorities Added to Level Services)

\$919,256 staffing representing 15.4 total FTE's of which 2.5 FTE are through attrition.

\$909,641 in operational expenses.

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	310	1110	6150	SCHOOL COMMITTEE SECRETARY	2,731	5,000	6,713	5,000	-25.5%
100	310	1110	6300	CONTRACTED SERVICES	821	1,000	1,000	1,000	0.0%
100	310	1110	6342	SC ADVERTISING	380	1,500	1,500	1,500	0.0%
100	310	1110	6710	SC TRAVEL	279	1,500	1,500	1,500	0.0%
100	310	1110	6730	SC DUES	5,745	6,000	6,000	6,000	0.0%
100	310	1110	6780	SC OTHER EXPENSES	1,118	1,000	1,000	1,000	0.0%
100	310	1210	6101	SUPERINTENDENT SALARY	167,385	167,000	172,768	172,768	0.0%
100	310	1210	6150	SUPERINTENDENT'S SECRETARY'S SALARY	42,204	58,000	52,293	54,060	3.4%
100	310	1210	6300	SUPT. CONTRACTED SERVICES	4,740	5,000	5,000	5,000	0.0%
100	310	1210	6341	SUPT. POSTAGE	2,241	2,000	2,000	2,000	0.0%
100	310	1210	6420	SUPT. SUPPLIES & MATERIALS	4,414	5,000	5,000	5,000	0.0%
100	310	1210	6710	SUPT. TRAVEL	2,269	2,500	2,500	2,500	0.0%
100	310	1210	6730	SUPT. DUES	4,199	4,000	4,000	4,000	0.0%
100	310	1410	6106	DIRECTOR OF FINANCE & OPERATIONS	124,499	124,499	129,431	129,431	0.0%
100	310	1410	6150	BUSINESS OFFICE STAFF	111,436	111,282	113,478	113,478	0.0%
100	310	1410	6710	TRAVEL	667	400	400	400	0.0%
100	310	1410	6730	DUES	1,540	1,750	1,750	1,750	0.0%
100	310	1420	6105	RESERVE FOR IND. & CONTRACT NEG.	0	133,595	46,277	93,127	101.2%
100	310	1420	6110	RESERVE FOR COLUMN MOVES	0	111,565	4,000	115,000	2775.0%
100	310	1420	6169	SICK LEAVE BUYBACK (NOT RETIREMENT)	20,590	20,000	18,845	20,000	6.1%
100	310	1430	6310	LEGAL SERVICES	30,668	20,000	25,000	20,000	-20.0%
100	310	3100	6100	ATTENDANCE OFFICER SALARY	17,634	8,732	8,732	8,732	0.0%
100	310	3200	6165	HEAD NURSE STIPEND	10,000	10,000	10,000	10,000	0.0%
100	310	3200	6500	NURSING SUPPLIES	2,300	4,000	4,000	4,000	0.0%
100	310	4230	6250	EQUIPMENT MAINTENANCE	6,149	10,850	10,850	10,850	0.0%
100	310	5150	6169	EMPLOYEE SEPARATION COSTS	18,450	53,922	62,856	86,937	38.3%
100	310	5500	6159	CROSSING GUARDS SALARIES	58,995	63,894	63,894	63,894	0.0%
DISTRICT ADMINISTRATION TOTAL					641,456	933,989	760,787	938,927	23.4%
Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	311	3300	6330	TRANSPORTATION SERVICES	527,745	472,050	472,050	584,630	23.8%
				TRANSPORTATION USER FEE OFFSET				(80,000)	
100	311	3300	6331	MCKINNEY-VENTO TRANSPORTATION	28,957	60,000	35,000	40,000	14.3%
TRANSPORTATION TOTAL					556,702	532,050	507,050	544,630	7.4%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	312	2210	6107	PRINCIPAL SALARY	114,411	109,334	114,000	114,000	0.0%
100	312	2210	6150	SECRETARY SALARY	54,135	54,132	54,950	56,287	2.4%
100	312	2210	6151	CLERICAL SUPPORT SALARY	33,726	31,232	31,662	33,131	4.6%
100	312	2210	6420	PRINCIPAL OFFICE SUPPLIES	1,888	1,975	1,975	0	-100.0%
100	312	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	0	800	800	0	-100.0%
100	312	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	535	600	600	600	0.0%
100	312	2305	6110	REGULAR EDUCATION TEACHER SALARIES	1,629,384	1,577,006	1,598,911	1,696,335	6.1%
100	312	2305	6111	SPECIAL EDUCATION TEACHER SALARIES	588,634	600,290	602,144	625,559	3.9%
100	312	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100	312	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100	312	2320	6111	SPED MED/THERAPEUTIC PROF SALARIES	251,596	260,467	223,569	261,808	17.1%
100	312	2320	6131	SPED MED/THERAPEUTIC ASST SALARIES	26,738	15,424	85,490	70,590	-17.4%
100	312	2324	6155	LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100	312	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	62,012	0	0	0	0.0%
100	312	2325	6155	SUBSTITUTE TEACHER SALARIES	25,790	39,000	39,000	39,000	0.0%
100	312	2325	6156	SPECIAL ED. SUBSTITUTE TEACHER SALARIE	26,849	13,000	13,000	13,000	0.0%
100	312	2330	6130	TEACHER ASSISTANTS SALARIES	122,447	142,041	119,772	108,984	-9.0%
100	312	2330	6131	SPECIAL ED TEACHER ASSISTANTS SALARIE	416,968	306,840	392,988	394,859	0.5%
100	312	2330	6156	SPECIAL ED ASST SUBSTITUTES	10,438	0	0	0	0.0%
100	312	2340	6120	LIBRARY SALARY	31,921	22,329	26,126	27,563	5.5%
100	312	2340	6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100	312	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	2,000	2,000	0	-100.0%
100	312	2357	6300	TEACHER OTHER PROF CONTRACTED	1,897	3,000	3,000	0	-100.0%
100	312	2410	6510	TEXTBOOKS	13,002	16,500	16,500	5,500	-66.7%
100	312	2410	6511	SPECIAL ED. TEXTBOOKS	0	1,000	1,000	0	-100.0%
100	312	2415	6520	LIBRARY SUPPLIES	0	3,000	3,000	0	-100.0%
100	312	2415	6525	AUDIO VISUAL SUPPLIES	778	2,000	2,000	0	-100.0%
100	312	2420	6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0	0.0%
100	312	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	4,519	9,000	9,000	13,262	47.4%
100	312	2420	6255	OTHER EQUIPMENT MAINTENANCE	2,820	0	0	0	0.0%
100	312	2430	6430	TEACHER SUPPLIES	16,508	29,500	29,500	13,500	-54.2%
100	312	2430	6431	SPECIAL ED. TEACHER SUPPLIES	2,003	2,155	2,155	0	-100.0%
100	312	2440	6301	SPECIAL ED. CONTRACT SERVICES	0	2,800	2,800	0	-100.0%
100	312	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100	312	2450	6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	0	0.0%
100	312	2450	6485	INSTRUCTIONAL TECH SOFTWARE	9,925	9,000	9,000	9,000	0.0%
100	312	2710	6125	GUIDANCE SALARY	136,082	83,129	84,171	89,019	5.8%
100	312	2710	6420	GUIDANCE SUPPLIES	0	400	400	0	-100.0%
100	312	2720	6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100	312	2800	6128	PSYCHOLOGIST SALARY	41,255	42,189	42,711	45,135	5.7%
100	312	3200	6135	NURSE SALARY	52,757	62,639	63,406	66,324	4.6%
100	312	3200	6500	NURSE SUPPLIES	1,468	2,000	2,000	2,000	0.0%
100	312	3520	6142	X-CURRICULAR STIPENDS	4,015	0	0	0	0.0%
100	312	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	1,500	1,500	1,500	0.0%
100	312	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	896	1,000	1,000	1,000	0.0%
100	312	4110	6145	CUSTODIAN SALARIES	111,341	88,249	90,121	113,033	25.4%
100	312	4110	6147	CUSTODIAN OVERTIME	5,441	1,200	1,200	1,200	0.0%
100	312	4110	6450	CUSTODIAN SUPPLIES	4,959	5,250	5,250	5,250	0.0%
100	312	4230	6250	CONTRACTED EQUIPMENT MAINTENANCE	0	0	0	0	0.0%
100	312	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	0	6,500	6,500	0	-100.0%
AMESBURY ELEMENTARY TOTAL					3,810,340	3,549,381	3,684,101	3,808,339	3.4%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	313	2210	6107	PRINCIPAL SALARY	108,077	110,000	112,463	112,463	0.0%
100	313	2210	6150	SECRETARY SALARY	52,938	52,935	53,750	55,087	2.5%
100	313	2210	6151	CLERICAL SUPPORT SALARY	32,416	29,748	30,157	32,502	7.8%
100	313	2210	6420	PRINCIPAL OFFICE SUPPLIES	333	1,750	1,750	1,750	0.0%
100	313	2210	6430	PRINCIPAL OTHER SUPPLIES	1,565	2,175	2,175	675	-69.0%
100	313	2210	6470	PRINCIPAL EQUIPMENT	2,209	5,000	5,000	5,000	0.0%
100	313	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	861	1,750	1,750	750	-57.1%
100	313	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	435	750	750	750	0.0%
100	313	2305	6110	REGULAR EDUCATION TEACHER SALARIES	1,945,384	1,947,905	1,990,799	2,072,101	4.1%
				PRESCHOOL TUITION OFFSET				(72,812)	
100	313	2305	6111	SPECIAL EDUCATION TEACHER SALARIES	729,655	659,416	699,948	708,953	1.3%
100	313	2310	6110	SPECIALIST TEACHER SALARY	71,999	74,558	75,508	78,826	4.4%
100	313	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100	313	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100	313	2320	6111	SPED MED/THERAPEUTIC PROF SALARIES	109,268	141,346	85,500	173,687	103.1%
100	313	2320	6131	SPED MED/THERAPEUTIC ASST SALARIES	80,470	67,938	70,999	71,226	0.3%
100	313	2324	6155	LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100	313	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100	313	2325	6155	SUBSTITUTE TEACHER SALARIES	22,421	18,000	18,000	18,000	0.0%
100	313	2325	6156	SPECIAL ED. SUBSTITUTE TEACHER SALARIE	11,044	18,000	18,000	18,000	0.0%
100	313	2330	6130	TEACHER ASSISTANTS SALARIES	149,426	170,334	167,047	156,913	-6.1%
100	313	2330	6131	SPECIAL ED TEACHER ASSISTANTS SALARIE	0	0	35,607	23,070	-35.2%
100	313	2330	6132	READING TUTORS SALARIES	0	11,125	0	0	0.0%
100	313	2330	6133	SPECIAL ED. TUTORS SALARIES	0	0	0	0	0.0%
100	313	2330	6156	SPECIAL ED ASST SUBSTITUTES	10,112	0	0	0	0.0%
100	313	2340	6120	LIBRARY SALARY	57,943	59,904	60,667	64,075	5.6%
100	313	2340	6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100	313	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	5,000	5,000	500	-90.0%
100	313	2357	6300	TEACHER OTHER PROF CONTRACTED	476	3,090	3,090	1,590	-48.5%
100	313	2410	6510	TEXTBOOKS	14,757	15,000	15,000	0	-100.0%
100	313	2415	6520	LIBRARY SUPPLIES	246	1,000	1,000	0	-100.0%
100	313	2415	6525	AUDIO VISUAL SUPPLIES	773	1,300	1,300	0	-100.0%
100	313	2420	6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0	0.0%
100	313	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	14,457	12,300	12,300	16,562	34.6%
100	313	2420	6255	OTHER EQUIPMENT MAINTENANCE	3,086	3,300	3,300	3,300	0.0%
100	313	2430	6430	TEACHER SUPPLIES	25,641	44,740	44,740	23,740	-46.9%
100	313	2430	6431	SPECIAL ED. TEACHER SUPPLIES	1,332	1,800	1,800	0	-100.0%
100	313	2440	6300	OTHER INSTRUCTIONAL CONTRACT SERVICE	390	2,800	2,800	2,800	0.0%
100	313	2440	6301	SPECIAL ED. CONTRACT SERVICES	0	200	200	200	0.0%
100	313	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100	313	2450	6481	INSTRUCTIONAL TECH HARDWARE	2,533	0	0	0	0.0%
100	313	2450	6485	INSTRUCTIONAL TECH SOFTWARE	13,677	7,705	7,705	7,705	0.0%
100	313	2710	6125	GUIDANCE SALARY	82,336	82,725	84,810	88,232	4.0%
100	313	2710	6420	GUIDANCE SUPPLIES	565	550	550	0	-100.0%
100	313	2720	6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100	313	2800	6218	PSYCHOLOGIST SALARY	41,255	42,189	42,711	45,135	5.7%
100	313	3200	6135	NURSE SALARY	76,609	78,412	79,716	78,412	-1.6%
100	313	3200	6500	NURSE SUPPLIES	1,099	2,000	2,000	2,000	0.0%
100	313	3400	6138	CAFETERIA SALARY	28,090	27,617	27,989	0	-100.0%
100	313	3520	6142	X-CURRICULAR STIPENDS	2,358	0	0	0	0.0%
100	313	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	1,500	1,500	1,000	-33.3%
100	313	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	946	1,000	1,000	0	-100.0%
100	313	4110	6145	CUSTODIANS SALARY	98,343	83,940	85,737	112,005	30.6%
100	313	4110	6147	CUSTODIAN OVERTIME	11,650	2,000	2,000	2,000	0.0%
100	313	4110	6450	CUSTODIAN SUPPLIES	5,292	7,000	7,000	7,000	0.0%
100	313	4230	6255	OTHER EQUIPMENT MAINTENANCE	0	100	100	100	0.0%
100	313	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	0	0	0	0	0.0%
CASHMAN ELEMENTARY TOTAL					3,815,666	3,800,802	3,864,118	3,914,197	1.3%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	314	2210	6107	PRINCIPALS SALARY	319,505	319,505	326,306	224,526	-31.2%
100	314	2210	6150	SECRETARIES SALARY	98,211	99,085	100,456	103,039	2.6%
100	314	2210	6151	CLERICAL SUPPORT SALARY	28,532	0	0	0	0.0%
100	314	2210	6420	PRINCIPAL OFFICE SUPPLIES	277	1,100	1,100	1,100	0.0%
100	314	2210	6430	PRINCIPAL OTHER SUPPLIES	765	2,600	2,600	2,600	0.0%
100	314	2210	6470	PRINCIPAL EQUIPMENT	176	1,000	1,000	1,000	0.0%
100	314	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	0	4,000	1,900	0	-100.0%
100	314	2210	6711	ASSISTANT PRINCIPAL TRAVEL	0	0	0	0	0.0%
100	314	2210	6712	ASSISTANT PRINCIPAL TRAVEL 2	0	0	0	0	0.0%
100	314	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	0	2,500	2,500	0	-100.0%
100	314	2305	6110	REGULAR EDUCATION TEACHER SALARIES	3,344,699	3,396,326	3,449,031	3,515,855	1.9%
100	314	2305	6111	SPECIAL EDUCATION TEACHER SALARIES	978,806	1,019,028	1,015,203	1,048,932	3.3%
100	314	2310	6110	SPECIALIST TEACHER SALARY	36,055	36,229	36,691	37,696	2.7%
100	314	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100	314	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100	314	2320	6111	SPED MED/THERAPEUTIC PROF SALARIES	55,434	64,942	65,769	69,319	5.4%
100	314	2320	6131	SPED MED/THERAPEUTIC ASST SALARIES	33,247	32,790	33,576	33,576	0.0%
100	314	2324	6155	LONG-TERM SUBSTITUTES	14,314	0	0	0	0.0%
100	314	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	12,626	0	0	0	0.0%
100	314	2325	6155	SUBSTITUTE TEACHERS	34,196	25,000	25,000	25,000	0.0%
100	314	2325	6156	SPED SUBSTITUTE TEACHERS	8,723	20,000	20,000	20,000	0.0%
100	314	2330	6131	SPED TEACHER ASSISTANTS	346,569	297,497	367,473	355,097	-3.4%
100	314	2330	6132	TUTORS	432	0	0	0	0.0%
100	314	2330	6133	SPED TUTORS	0	0	0	0	0.0%
100	314	2330	6155	SPECIAL ED ASST SUBSTITUTES	10,177	0	0	0	0.0%
100	314	2340	6120	LIBRARY SALARY	80,467	80,856	81,887	84,129	2.7%
100	314	2340	6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100	314	2357	6115	TEACHER WORKSHOPS	0	0	0	0	0.0%
100	314	2357	6116	SPED TEACHER WORKSHOPS	0	0	0	0	0.0%
100	314	2357	6300	TEACHER OTHER PROF CONTRACTED	2,169	5,500	5,500	0	-100.0%
100	314	2410	6510	TEXTBOOKS	1,901	4,300	4,300	4,300	0.0%
100	314	2410	6511	SPED TEXTBOOKS	89	200	200	200	0.0%
100	314	2415	6300	LIBRARY SERVICES	126	1,000	1,000	1,000	0.0%
100	314	2415	6520	LIBRARY SUPPLIES	3,352	4,600	4,600	2,600	-43.5%
100	314	2415	6525	AUDIO VISUAL SUPPLIES	0	500	500	500	0.0%
100	314	2420	6470	TEACHER EQUIPMENT	0	0	0	0	0.0%
100	314	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	14,678	17,020	17,020	17,020	0.0%
100	314	2420	6255	OTHER EQUIPMENT MAINTENANCE	5,250	4,150	4,150	4,150	0.0%
100	314	2430	6430	TEACHER SUPPLIES	23,033	41,066	41,066	31,066	-24.4%
100	314	2430	6431	SPED TEACHER SUPPLIES	2,350	4,835	1,944	4,835	148.7%
100	314	2440	6300	OTHER PROF CONTRACTED SERVICES	90	4,600	1,500	0	-100.0%
100	314	2440	6301	SPED OTHER PROF CONTRACTED SERV	204	500	500	0	-100.0%
100	314	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100	314	2450	6481	INSTRUCTIONAL TECH HARDWARE	7,283	7,350	13,341	3,350	-74.9%
100	314	2450	6485	INSTRUCTIONAL TECH SOFTWARE	10,394	13,230	13,230	13,230	0.0%
100	314	2710	6125	GUIDANCE SALARIES	218,536	227,889	225,357	236,798	5.1%
100	314	2710	6420	GUIDANCE SUPPLIES	139	600	600	600	0.0%
100	314	2720	6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100	314	2800	6128	PSYCHOLOGIST SALARY	35,608	40,098	33,806	35,605	5.3%
100	314	3200	6135	NURSE SALARY	63,600	63,889	64,656	66,324	2.6%
100	314	3299	6500	NURSE'S SUPPLIES	1,236	2,000	2,000	2,000	0.0%
100	314	3400	6138	CAFETERIA SALARY	20,473	19,126	21,597	21,597	0.0%
100	314	3520	6142	EXTRACURRICULAR STIPENDS	36,955	22,500	22,500	0	-100.0%
100	314	3520	6300	EXTRACURRICULAR CONTRACTED SER	5,175	8,700	8,700	0	-100.0%
100	314	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	3,310	6,500	6,500	0	-100.0%
100	314	4110	6145	CUSTODIAN SALARIES	96,199	89,654	89,082	104,188	17.0%
100	314	4110	6147	CUSTODIAN OVERTIME	6,674	1,200	1,200	1,200	0.0%
100	314	4110	6450	CUSTODIAN SUPPLIES	11,253	10,000	10,000	10,000	0.0%
100	314	4230	6250	CONTRACTED EQUIP MAINTENANCE	0	0	0	0	0.0%
100	314	4230	6255	OTHER EQUIPMENT MAINTENANCE	600	0	0	0	0.0%
100	313	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	841	3,500	3,500	0	-100.0%
MIDDLE SCHOOL TOTAL					5,977,929	6,007,865	6,129,741	6,083,332	-0.8%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	315	2210	6107	PRINCIPALS SALARY	327,630	327,630	330,508	330,508	0.0%
100	315	2210	6150	SECRETARIES SALARY	125,414	107,005	100,857	104,303	3.4%
100	315	2210	6151	CLERICAL SUPPORT SALARY	27,142	28,814	29,363	32,502	10.7%
100	315	2210	6300	CONTRACTED SERVICES - NEASC	3,530	3,555	3,670	3,555	-3.1%
100	315	2210	6420	PRINCIPAL OFFICE SUPPLIES	4,405	4,500	4,500	4,500	0.0%
100	315	2210	6430	PRINCIPAL OTHER SUPPLIES	1,826	3,000	3,000	3,000	0.0%
100	315	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	549	2,500	2,500	2,500	0.0%
100	315	2210	6711	ASST PRINCIPAL TRAVEL & CONFERENCES	2,508	3,000	3,000	3,000	0.0%
100	315	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	1,483	1,500	1,307	1,500	14.8%
100	315	2210	6731	ASST. PRINCIPAL DUES & MEMBERHSIPS	1,258	1,200	1,278	1,200	-6.1%
100	315	2305	6110	REGULAR EDUCATION TEACHER SALARIES	2,121,719	2,276,040	2,301,760	3,033,319	31.8%
				SCHOOL CHOICE OFFSET				(467,149)	
				SOUTH HAMPTON TUITION OFFSET				(337,560)	
100	315	2305	6111	SPECIAL EDUCATION TEACHER SALARIES	565,720	544,149	550,772	547,964	-0.5%
100	315	2310	6110	SPECIALIST TEACHER SALARY	36,055	36,229	36,691	37,696	2.7%
100	315	2310	6132	HOME/HOSPITAL TUTORING SALARY	1,787	0	0	0	0.0%
100	315	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100	315	2324	6155	LONG-TERM SUBSTITUTES	8,500	0	0	0	0.0%
100	315	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100	315	2325	6155	SUBSTITUTE TEACHERS	34,052	25,000	25,000	25,000	0.0%
100	315	2325	6156	SPED SUBSTITUTE TEACHERS	6,085	6,000	6,000	6,000	0.0%
100	315	2330	6131	SPED TEACHER ASSISTANTS	208,644	153,829	224,126	212,656	-5.1%
100	315	2330	6132	TUTORS	0	0	0	0	0.0%
100	315	2330	6133	SPED TUTORS	0	0	0	0	0.0%
100	315	2330	6155	SPECIAL ED ASST SUBSTITUTES	975	0	0	0	0.0%
100	315	2340	6120	LIBRARY SALARY	74,797	76,838	77,817	81,696	5.0%
100	315	2340	6122	AUDIO VISUAL STIPENDS	36,120	36,120	36,120	36,120	0.0%
100	315	2340	6130	LIBRARY ASSISTANTS SALARIES	31,932	33,516	33,755	33,755	0.0%
100	315	2357	6115	TEACHER WORKSHOPS	0	0	0	0	0.0%
100	315	2357	6116	SPED TEACHER WORKSHOPS	0	0	0	0	0.0%
100	315	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	4,500	4,500	0	-100.0%
100	315	2357	6300	TEACHER OTHER PROF CONTRACTED	569	15,500	15,500	5,500	-64.5%
100	315	2410	6510	TEXTBOOKS	41,173	49,000	49,000	29,000	-40.8%
100	315	2410	6511	SPED TEXTBOOKS	951	2,000	2,000	2,000	0.0%
100	315	2410	6430	SUPPLIES & MATERIALS	1,831	4,000	4,000	4,000	0.0%
100	315	2415	6301	LIBRARY OTHER PROFESSIONAL SERVICES	0	0	0	0	0.0%
100	315	2415	6520	LIBRARY SUPPLIES	3,363	3,500	5,500	3,500	-36.4%
100	315	2415	6485	LIBRARY SOFTWARE	4,629	4,390	2,390	4,390	83.7%
100	315	2415	6525	AUDIO VISUAL SUPPLIES	0	0	0	0	0.0%
100	315	2420	6470	INSTRUCTIONAL EQUIPMENT	3,928	7,500	7,500	4,500	-40.0%
100	315	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	22,314	33,970	33,970	33,970	0.0%
100	315	2420	6255	OTHER EQUIPMENT MAINTENANCE	7,884	7,500	7,500	0	-100.0%
100	315	2430	6430	TEACHER SUPPLIES	47,583	41,600	41,600	36,524	-12.2%
100	315	2430	6431	SPED TEACHER SUPPLIES	4,327	2,000	2,000	2,000	0.0%
100	315	2430	6470	TEACHER EQUIPMENT	0	0	0	0	0.0%
100	315	2440	6300	OTHER PROF CONTRACTED SERVICES	0	0	0	0	0.0%
100	315	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100	315	2450	6481	INSTRUCTIONAL TECH HARDWARE	19,237	13,187	19,002	13,187	-30.6%
100	315	2450	6485	INSTRUCTIONAL TECH SOFTWARE	5,010	10,840	10,840	10,840	0.0%
100	315	2710	6125	GUIDANCE SALARIES	336,849	341,212	346,683	329,178	-5.0%
100	315	2710	6150	GUIDANCE SECRETARY SALARY	46,245	46,245	46,245	48,246	4.3%
100	315	2710	6300	GUIDANCE CONTRACTED SERVICES	4,189	6,000	5,256	4,000	-23.9%
100	315	2710	6420	GUIDANCE OFFICE SUPPLIES	2,005	3,900	4,530	3,900	-13.9%
100	315	2710	6485	GUIDANCE SOFTWARE	3,144	3,030	3,144	3,030	-3.6%
100	315	2800	6128	PSYCHOLOGIST SALARY	35,609	40,098	33,806	35,605	5.3%
100	315	3200	6135	NURSE SALARY	54,044	55,984	56,697	59,997	5.8%
100	315	3200	6500	NURSE'S SUPPLIES	1,069	1,200	1,200	1,200	0.0%
100	315	3400	6138	CAFETERIA SALARY	28,335	27,617	27,989	27,989	0.0%
100	315	3510	6140	ATHLETIC MANAGER	0	0	0	0	0.0%
100	315	3510	6141	ATHLETIC COACHES & TRAINER	189,095	177,957	177,957	161,547	-9.2%
100	315	3510	6142	ATHLETIC CONTRACTED SALARIES	0	0	0	0	0.0%
100	315	3510	6150	ATHLETIC SECRETARY	0	0	0	0	0.0%
100	315	3510	6300	ATHLETICS OTHER CONTRACTED SERV	0	0	0	0	0.0%
100	315	3510	6301	ATHLETICS OTHER PROFESSIONAL SERV	22,954	6,500	6,500	6,500	0.0%
100	315	3510	6439	ATHLETICS SUPPLIES	14,925	17,500	17,500	17,500	0.0%
100	315	3520	6142	EXTRACURRICULAR STIPENDS	57,325	56,000	50,185	36,000	-28.3%
100	315	3520	6300	EXTRACURRICULAR CONTRACTED SER	6,913	6,900	6,900	6,900	0.0%
100	315	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	3,398	3,400	3,320	3,400	2.4%
100	315	3520	6432	GRADUATION EXPENSES - SUPPLIES	8,348	12,000	12,000	12,000	0.0%
100	315	3520	6433	GRADUATION EXPENSES - CONT SERVICES	880	800	880	800	-9.1%
100	315	3600	6138	DETENTION MONITORS	6,135	7,500	7,500	5,500	-26.7%
100	315	4110	6145	CUSTODIAN SALARIES	105,671	105,970	104,750	107,620	2.7%
100	315	4110	6147	CUSTODIAN OVERTIME	7,047	4,500	4,500	4,500	0.0%
100	315	4110	6450	CUSTODIAN SUPPLIES	8,604	9,000	9,000	9,000	0.0%
HIGH SCHOOL TOTAL					4,727,711	4,803,225	4,903,868	4,729,888	-3.5%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	316	1450	6106	DIRECTOR OF TECHNOLOGY	22,560	20,808	21,760	21,760	0.0%
100	316	1450	6380	DISTRICT MIS EXPENSES	59,844	53,647	53,647	61,347	14.4%
100	316	1450	6710	TRAVEL AND CONFERENCES	1,350	4,000	4,000	4,000	0.0%
100	316	1450	6480	TECHNOLOGY EQUIPMENT	5,028	1,030	1,030	1,030	0.0%
100	316	1450	6490	TECHNOLOGY SUPPLIES	0	0	0	0	0.0%
100	316	2250	6144	IT TECHNICIANS	136,083	152,147	155,128	155,128	0.0%
100	316	2250	6109	IT NETWORK MANAGER	0	0	0	0	0.0%
100	316	2250	6300	IT CONTRACTED SERVICES	0	0	0	0	0.0%
100	316	4400	6109	IT NETWORK MANAGER	95,501	0	0	0	0.0%
100	316	4400	6385	IT NETWORK & TELECOMM	9,708	25,167	25,167	25,167	0.0%
100	316	4400	6386	IT SITE NETWORKING	0	7,000	7,000	7,000	0.0%
100	316	4450	6380	IT TECHNOLOGY MAINTENANCE	0	0	0	0	0.0%
100	316	4450	6490	IT TECHNOLOGY MAINTENANCE SUPPLIES	3,165	13,000	13,000	13,000	0.0%
TECHNOLOGY TOTAL					333,240	276,799	280,732	288,432	2.7%
Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	317	4120	6210	HEATING OF BUILDINGS	383,523	362,952	362,952	362,952	0.0%
100	317	4130	6220	ELECTRICITY	387,751	346,629	346,629	421,629	21.6%
100	317	4130	6340	TELEPHONE	38,070	43,000	43,000	43,000	0.0%
100	317	4210	6460	GROUNDS MAINTENANCE SUPPLIES	18,886	25,000	25,000	25,000	0.0%
100	317	4220	6146	MAINTENANCE SALARIES	101,436	190,038	170,633	190,038	11.4%
100	317	4220	6148	MAINTENANCE OVERTIME	25,751	25,000	25,000	20,000	-20.0%
100	317	4220	6240	BLDG. MAINTENANCE CONTRACTED SERV	653,701	641,626	641,626	707,712	10.3%
100	317	4220	6255	BLDG. MAINTENANCE EQUIP MAINTENANCE	0	0	0	0	0.0%
100	317	4220	6270	BLDG. MAINTENANCE EQUIP/LEASE	2,102	10,000	10,000	10,000	0.0%
100	317	4220	6440	BLDG. MAINTENANCE SUPPLIES	44,077	80,000	80,000	70,000	-12.5%
100	317	4230	6247	TRUCK MAINTENANCE	5,491	7,500	7,500	7,500	0.0%
100	317	4230	6465	TRUCK GAS/OIL	5,560	15,000	15,000	5,000	-66.7%
MAINTENANCE TOTAL					1,666,350	1,746,745	1,727,340	1,862,831	7.8%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number	Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100 318 2110 6105	DIRECTOR OF CURRICULUM	106,399	100,092	101,943	101,943	0.0%
100 318 2110 6150	CURRICULUM SECRETARY	59,072	59,072	59,907	61,332	2.4%
100 318 2110 6300	CURRICULUM CONTRACTED SERVICES	0	0	0	0	0.0%
100 318 2110 6420	CURRICULUM OFFICE SUPPLIES	0	5,000	5,000	2,500	-50.0%
100 318 2110 6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	0	100.0%
100 318 2110 6485	CURRICULUM SOFTWARE	0	0	0	0	100.0%
100 318 2110 6510	CURRICULUM TEXTBOOKS	40,639	36,664	36,664	36,664	0.0%
100 318 2110 6710	CURRICULUM TRAVEL & CONFERENCES	0	2,500	2,500	0	-100.0%
100 318 2110 6730	CURRICULUM DUES & MEMBERSHIPS	2,760	2,500	2,500	2,500	0.0%
100 318 2110 6780	CURRICULUM OTHER EXPENSES	0	5,000	5,000	3,000	-40.0%
100 318 2315 6165	CURRICULUM TEACHER STIPENDS	0	0	1,000	0	-100.0%
100 318 2351 6106	DIRECTOR OF PROF. DEVELOPMENT	0	0	0	0	0.0%
100 318 2351 6150	PROF. DEVELOPMENT SECRETARY	0	0	0	0	0.0%
100 318 2351 6730	PD DUES & MEMBERSHIPS	0	0	1,847	0	-100.0%
100 318 2353 6165	TEACHER PROF DEVELOPMENT DAYS	0	0	0	0	0.0%
100 318 2355 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0	0.0%
100 318 2357 6165	PROF DEV. TEACHER STIPENDS	6,500	13,810	13,810	12,810	-7.2%
100 318 2357 6300	PROF. DEVELOPMENT CONTRACTED SERV	1,500	0	0	0	0.0%
100 318 2357 6430	PROF. DEV. SUPPLIES & MATERIALS	102	2,000	2,000	1,000	-50.0%
100 318 2357 6485	PROF. DEVELOPMENT SOFTWARE	8,449	4,884	4,884	4,884	0.0%
100 318 2357 6750	CONTRACTED COURSE REIMBURSEMENT	39,931	46,000	46,000	46,000	0.0%
CURRICULUM & PROF. DEVELOP TOTAL		265,352	277,522	283,055	272,633	-3.7%
Account Number	Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100 319 1430 6311	SPED LEGAL SERVICES	6,404	20,000	20,000	15,000	-25.0%
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	104,811	121,288	123,108	123,108	0.0%
100 319 2110 6150	SECRETARIES SALARY	103,919	103,632	109,864	112,713	2.6%
100 319 2110 6420	OFFICE SUPPLIES	1,897	2,000	2,000	2,000	0.0%
100 319 2110 6710	TRAVEL & CONFERENCES	7,188	5,000	5,000	1,000	-80.0%
100 319 2110 6730	DUES AND MEMBERSHIPS	450	1,800	1,800	800	-55.6%
100 319 2110 6780	OTHER EXPENSES	1,500	5,000	5,000	5,000	0.0%
100 319 2120 6105	OUT OF DISTRICT COODINATOR	9,984	77,058	78,008	80,076	2.7%
100 319 2305 6110	SUMMER PROGRAM SALARIES	146,893	130,000	90,000	45,000	-50.0%
100 319 2320 6111	BCBA SALARY	193,828	187,155	187,155	194,579	4.0%
100 319 2320 6131	DIRECT HOME SERVICES SALARY	27,692	14,480	25,000	25,000	0.0%
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SERV	4,619	7,500	7,500	7,500	0.0%
100 319 2320 6305	CONTRACTED SERVICES	197,710	228,010	228,010	208,010	-8.8%
100 319 2320 6430	SUPPLIES & MATERIALS	265	600	600	600	0.0%
100 319 2320 6470	NON-CAPITAL EQUIPMENT	3,384	16,000	16,000	6,000	-62.5%
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	395	5,000	5,000	5,000	0.0%
100 319 2430 6430	TEACHER SUPPLIES	7,518	8,000	8,000	8,000	0.0%
100 319 2800 6306	PSYCHOLOGICAL SERVICES	1,947	4,000	4,000	4,000	0.0%
100 319 2800 6430	PSYCHOLGICAL SUPPLIES	3,523	4,000	4,000	4,000	0.0%
100 319 3300 6157	SPED TRANSPORTATION COORDINATOR	43,692	43,692	44,566	44,566	0.0%
100 319 3300 6158	SPED VAN DRIVERS	141,981	128,033	163,997	163,977	0.0%
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	17,343	15,000	15,000	15,000	0.0%
100 319 3300 6270	VAN LEASE/RENTAL	17,343	15,000	0	0	0.0%
100 319 3300 6300	CONTRACT SERVICES	4,825	3,000	3,000	3,000	0.0%
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	428,383	523,836	548,836	523,836	-4.6%
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	16,602	15,000	15,000	15,000	0.0%
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	3,659	6,000	6,000	6,000	0.0%
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	106	2,000	2,000	2,000	0.0%
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	56,083	64,403	64,403	121,346	88.4%
100 319 9200 6320	TUITION OUT OF STATE	458,575	565,370	565,370	409,356	-27.6%
100 319 9300 6320	TUITION PRIVATE	410,815	14,881	14,881	1,309,726	8701.3%
	CIRCUIT BREAKER OFFSET				(1,120,000)	
100 319 9301 6320	TUITION RESIDENTIAL	348,495	863,461	863,461	1,252,030	45.0%
120 319 9301 6320	ADDITIONAL APPROPRIATION RESIDENTIAL	336,343	0	0	0	0.0%
100 319 9400 6320	TUITION COLLABORATIVES	725,919	1,010,392	1,010,392	1,068,642	5.8%
SPECIAL EDUCATION TOTAL		3,834,092	4,210,591	4,236,951	4,661,865	10.0%

SCHOOL COMMITTEE APPROVED BUDGET

Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	320	5100	6171	RETIREMENT CONTRIBUTION	935,826	963,381	963,381	1,011,124	5.0%
100	320	5200	6170	GROUP HEALTH INSURANCE	3,857,586	3,766,993	3,766,993	3,887,661	3.2%
100	320	5200	6172	UNEMPLOYMENT COMPENSATION	12,115	35,000	35,000	35,000	0.0%
100	320	5200	6173	WORKERS COMPENSATION	136,740	140,000	140,000	140,000	0.0%
100	320	5200	6174	LIFE INSURANCE	16,537	20,045	20,045	20,045	0.0%
100	320	5200	6175	MEDICARE TAX-EMPLOYERS SHARE	293,767	451,292	326,151	322,155	-1.2%
100	320	5200	6200	EMPLOYEE BENEFITS MANAGEMENT	4,405	5,000	5,000	5,000	0.0%
100	320	5250	6170	INSURANCE FOR RETIRED EMPLOYEES	407,224	410,473	410,473	425,168	3.6%
EMPLOYEE BENEFITS TOTAL					5,664,199	5,792,184	5,667,043	5,846,153	3.2%
Account Number				Description	2019 Actuals	2020 Approved	2020 Revised Budget	2021 SC Approved	% inc/dec FY20
100	321	2210	6107	PRINCIPAL SALARY	90,604	93,104	93,292	93,292	0.0%
100	321	2210	6150	SECRETARY SALARY	27,298	28,111	28,493	29,246	2.6%
100	321	2210	6420	OFFICE SUPPLIES	1,076	1,000	1,000	0	-100.0%
100	321	2210	6430	OTHER SUPPLIES	470	0	0	0	0.0%
100	321	2210	6710	PRINCIPAL TRAVEL	0	1,230	1,230	0	-100.0%
100	321	2250	6481	PRINCIPAL TECH HARDWARE	0	0	0	0	0.0%
100	321	2305	6110	TEACHER SALARIES	229,791	236,698	239,695	240,056	0.2%
100	321	2305	6111	SPECIAL EDUCATION TEACHER SALARIES	123,760	127,183	128,803	134,078	4.1%
100	321	2325	6155	SUBSTITUTE TEACHERS	0	0	0	0	0.0%
100	321	2325	6156	SPED SUBSTITUTE TEACHERS	0	0	0	0	0.0%
100	321	2330	6131	SPED TEACHER ASSISTANTS	0	0	27,357	27,563	0.8%
100	321	2330	6133	SPED TUTORS	24,691	27,020	0	0	0.0%
100	321	2357	6300	PD OTHER PROFESSIONAL	0	1,500	1,500	1,500	0.0%
100	321	2410	6510	TEXTBOOKS	0	0	0	0	0.0%
100	321	2430	6430	TEACHER SUPPLIES	4,289	7,500	7,500	0	-100.0%
100	321	2450	6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	0	0	0	0.0%
100	321	2710	6125	GUIDANCE SALARIES	85,699	88,214	88,214	91,713	4.0%
100	321	3200	6135	NURSE SALARY	8,978	8,570	8,570	8,570	0.0%
100	321	3200	6500	NURSE'S SUPPLIES	0	0	0	0	0.0%
100	321	4110	6240	CUSTODIAN CONTRACTED SERVICES	5,016	5,118	5,118	5,118	0.0%
100	321	4110	6450	CUSTODIAN SUPPLIES	764	1,500	1,500	1,500	0.0%
100	321	4230	6250	CONTRACTED EQUIPMENT MAINTENANCE	2,013	2,500	2,500	2,500	0.0%
100	321	4230	6255	EQUIPMENT MAINTENANCE	0	0	0	0	0.0%
100	321	5350	6780	RENTAL-LEASE OF BUILDINGS	96,000	96,000	96,000	96,000	0.0%
INNOVATION HIGH SCHOOL TOTAL					700,448	725,248	730,772	731,136	0.0%
GRAND TOTAL - DISTRICT BUDGET					31,993,486	32,656,401	32,775,557	33,682,363	2.77%

Reductions

School Committee Approved Budget	\$35,420,577
Level Funded Budget	\$32,775,557
Budget Reductions to meet level funding	\$2,645,020

Reductions of Priorities added to Level Services 816,123

Administration Reductions	
Staffing	8,732
Eliminate .5 School year position	
Operational Expenses	47,926
Reduce Ind. Contracted raises & column moves	
Total	56,658

AES Reductions	
Staffing	144,046
Reduce professional staff .5, reduce paraprofessional staff 1.7, reduce support staff .5	
Instructional Expenses	52,630
Principal accounts, textbooks, teacher supplies, prof. dev., other supplies, substitutes	
Total	196,676

Cashman Reductions	
Staffing	190,436
Reduce professional staff 1.2; replace professional staff with para; reduce therapeutic staff .2; reduce paraprofessional staff 1.8	
Instructional Expenses	50,650
Principal accounts, textbooks, teacher supplies, prof. dev., other supplies, substitutes	
Total	241,086

Middle School Reductions		
Staffing	290,914	
Asst. Principal 1.0, professional staff reduction 3.0		
Instructional Expenses	74,300	
Principal accounts, prof. dev. teaching supplies, technology hardware, equipment furniture, extra curricular activities		
Total		365,214

High School Reductions		
Staffing	128,066	
Reduce support staff 1.8, paraprofessional 2.0, stipends		
Instructional Expenses	72,076	
Textbooks, teacher supplies		
Athletics	16,410	
Eliminate Freshman Sports - coaches stipends		
Reclassification of Expenses	110,000	
Move more salaries to School Choice		
Total		326,552

Innovation HS Reductions		
Staffing	18,304	
Teacher/para replacement savings, reduce support staff		
Instructional Expenses	9,730	
Principal accounts, teachers supplies		
Operational Expenses	54,000	
Reduction in Rent		
Reclassification of Expenses	25,099	
Move portion of para salary to revolving acct		
Total		107,133

Maintenance Reductions		
Staffing	5,000	
Reduce overtime		
Operational Expenses		
Maintenance Supplies, gas/oil	20,000	
Total		25,000

AMESBURY PUBLIC SCHOOLS

FY2021 BUDGET

SCHOOL COMMITTEE APPROVED

April 6, 2020

**Jared Fulgoni
Superintendent of Schools**

**Amesbury Public Schools
5 Highland Street
Amesbury, MA 01915
<http://schools.amesburyma.gov>
AMESBURY SCHOOL COMMITTEE**

Mayor Cassandra Gove, Chair

Peter Hoyt, Vice Chair

Elaine Bucher

Kate Currie

Jana DeBeer

Melvin Webster

Maryann Welch

DISTRICT ADMINISTRATION

Jared Fulgoni, Superintendent of Schools

Lynn Catarius, Director of Student Services

Lyn Jacques, Director of Teaching & Learning

Joan Liporto, Director of Finance & Operations

PRINCIPALS

Shannon Nolan, Amesbury Elementary School

Karina Mascia, Cashman Elementary School

Michael Curry, Amesbury Middle School

Elizabeth McAndrews, Amesbury High School

Eryn Maguire, Amesbury Innovation High School

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BUDGET OVERVIEW

Basic Assumptions

- Salaries are set according to the negotiated contracts. Step increases for teachers, paraprofessionals and maintenance staff who continue to move on the salary schedule are included. For individually contracted employees, an amount has been set aside in the District Administration budget according to the current contract language. Column moves for professional staff is also budgeted in the District Administration budget (\$115,000). Retirement sick leave buyback is budgeted at \$86,937.
- Teacher retirement replacements are budgeted at a Master’s Step 6, \$65,822. There are eight teachers, one guidance counselor, two paraprofessionals, one cafeteria employee, one principal and one assistant principal retiring.
- Special education out-of-districts tuitions are budgeted based on actual current students, along with a 3% increase. Tuitions are allocated to two different accounts; district budget and Circuit Breaker. Special education transportation is level funded.
- The regular education transportation contract went out to bid for FY21, we received only one bid from Salter Transportation. The contract has increased by \$32,580 or 6.9%. The cost of transportation is offset by \$80,000 in revenue received from user fees. Homeless transportation has been budgeted with a slight increase over the FY20 revised budget.
- Salaries and expenses which are charged to either revolving accounts or grants are not included in the district budget with an offset as has been done in previous budgets, they are allocated to their appropriate account or grant. All FTE’s are included in the notes, regardless of funding source.
- Health insurance has been budgeted with a 3.58% increase based on actual employees/plans.
- Retirement contributions have increased by \$47,743 over what was budgeted for FY20 according to PERAC’s notice of allocation to the city.
- Worker’s Compensation is budget at the same rate as FY20, \$140,000.
- School Choice is budgeted based on current enrollment, less graduating seniors (7) and an additional 5 students for a total of \$448,760. South Hampton Tuition revenue is budgeted based upon FY20’s enrollment (29 students) multiplied by the new rate, \$13,055.57, effective July 1, 2020 for a total of \$378,612.
- Circuit Breaker revenue is budgeted based upon out-of-district tuition expenses for FY20 and budgeted at a 68% reimbursement from the state.
- Supply and expense accounts at the schools have been budgeted at FY20 allocations in most cases.

FY2021 Level Services	\$34,604,454
INCREASE OVER FY20 BUDGET	\$1,828,896
PERCENTAGE INCREASE OVER FY20 BUDGET	5.58%

PRIORITIES (added to level services budget)

School	Request	Amount	
AES	Classroom Teachers		
	Kindergarten	65,822	
	Kindergarten Para	28,000	
	Benefits	28,380	122,202
AES	ASD Classroom - Elementary		
	1 teacher	65,822	
	2 para's	60,000	
	Benefits	42,570	168,392
Cashman	Special Ed PreK LC		
	1 teacher	65,822	
	1 para	30,000	
	Benefits	28,380	124,202
Middle	Language Based Classroom		
	1 teacher	65,822	
	2 para's	60,000	
	Benefits	42,570	168,392
Middle	ELL Teacher (.5)	32,911	32,911
Curriculum	Literacy Program	40,000	40,000
Special Ed	P.G. Program Teacher	65,822	
	Benefits	14,190	80,012
Middle	School Adjustment Counselor	65,822	
	Benefits	14,190	80,012
Total			816,123

TOTALS BY COST CENTER

Cost Center	Location Code	FY19 ACTUAL	FY20 APPROVED BUDGET	FY20 REVISED BUDGET	FY21 DRAFT BUDGET	% inc/dec FY20 Revised
District Administration	310	641,456	933,989	760,787	938,927	23.4%
Transportation	311	556,702	532,050	507,050	544,630	7.4%
Amesbury Elementary	312	3,810,340	3,549,381	3,684,101	4,080,613	10.8%
Cashman Elementary	313	3,815,666	3,800,802	3,864,118	4,060,669	5.1%
Middle School	314	5,977,929	6,007,865	6,129,741	6,483,966	5.8%
High School	315	4,727,711	4,803,225	4,903,868	5,023,421	2.4%
District Technology	316	333,240	276,799	280,732	288,432	2.7%
Maintenance	317	1,666,350	1,746,745	1,727,340	1,887,831	9.3%
Curriculum & Prof. Dev.	318	265,352	277,522	283,055	356,425	25.9%
Special Education	319	3,816,749	4,195,591	4,236,951	4,906,865	15.8%
Employee Benefits	320	5,664,199	5,792,184	5,667,043	6,043,446	6.6%
Innovation High School	321	700,448	725,248	730,772	805,352	10.2%
Grand Total		31,976,142	32,641,401	32,775,557	35,420,577	8.1%

Administration

The Administration budget supports the district-wide functions performed by the Superintendent's Office and the Business Office as well as the functions of the School Committee.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	2,731	5,000	6,713	5,000	-25.5%
100 310 1110 6300	CONTRACTED SERVICES	821	1,000	1,000	1,000	0.0%
100 310 1110 6342	SC ADVERTISING	380	1,500	1,500	1,500	0.0%
100 310 1110 6710	SC TRAVEL	279	1,500	1,500	1,500	0.0%
100 310 1110 6730	SC DUES	5,745	6,000	6,000	6,000	0.0%
100 310 1110 6780	SC OTHER EXPENSES	1,118	1,000	1,000	1,000	0.0%
100 310 1210 6101	SUPERINTENDENT SALARY	167,385	167,000	172,768	172,768	0.0%
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SALARY	42,204	58,000	52,293	54,060	3.4%
100 310 1210 6300	SUPT. CONTRACTED SERVICES	4,740	5,000	5,000	5,000	0.0%
100 310 1210 6341	SUPT. POSTAGE	2,241	2,000	2,000	2,000	0.0%
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	4,414	5,000	5,000	5,000	0.0%
100 310 1210 6710	SUPT. TRAVEL	2,269	2,500	2,500	2,500	0.0%
100 310 1210 6730	SUPT. DUES	4,199	4,000	4,000	4,000	0.0%
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	124,499	124,499	129,431	129,431	0.0%
100 310 1410 6150	BUSINESS OFFICE STAFF	111,436	111,282	113,478	113,478	0.0%
100 310 1410 6710	TRAVEL	667	400	400	400	0.0%
100 310 1410 6730	DUES	1,540	1,750	1,750	1,750	0.0%
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	133,595	46,277	93,127	101.2%
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	111,565	4,000	115,000	2775.0%
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMENT)	20,590	20,000	18,845	20,000	6.1%
100 310 1430 6310	LEGAL SERVICES	30,668	20,000	25,000	20,000	-20.0%
100 310 3100 6100	ATTENDANCE OFFICER SALARY	17,634	8,732	8,732	8,732	0.0%
100 310 3200 6165	HEAD NURSE STIPEND	10,000	10,000	10,000	10,000	0.0%
100 310 3200 6500	NURSING SUPPLIES	2,300	4,000	4,000	4,000	0.0%
100 310 4230 6250	EQUIPMENT MAINTENANCE	6,149	10,850	10,850	10,850	0.0%
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	18,450	53,922	62,856	86,937	38.3%
100 310 5500 6159	CROSSING GUARDS SALARIES	58,995	63,894	63,894	63,894	0.0%
DISTRICT ADMINISTRATION TOTAL		641,456	933,989	760,787	938,927	23.4%

- 1110 School Committee includes funds for school committee secretary, legal services, advertising, and conferences and memberships (MASC)
- 1210 District administration including Superintendent's salary, administrative assistant (1.0 FTE) salaries, contracted services, postage, office supplies, conferences and travel, dues and memberships
- 1410 District finance and business office function includes Director of Finance & Operations salary, business office staff (2.0 FTE) salaries, conferences and travel and dues and memberships
- 1420 Salary reserve account for individually contracted employees as well as column moves for teachers and sick leave buyback
- 1430 Legal services for the district excluding special education
- 3100 Attendance Officer's salary (.5 FTE)
- 3200 Head nurse stipend and nursing supplies
- 4230 Copier lease/maintenance contract for district office
- 5150 Employee separation costs include retirement sick leave buyback
- 5500 Crossing guards salaries

Transportation

The transportation budget includes those costs for the regular public school buses, offset by user fees and McKinney Vento transportation costs for homeless students.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 311 3300 6330	TRANSPORTATION SERVICES	527,745	472,050	472,050	584,630	23.8%
	TRANSPORTATION USER FEE OFFSET				(80,000)	
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	28,957	60,000	35,000	40,000	14.3%
	TRANSPORTATION TOTAL	556,702	532,050	507,050	544,630	7.4%

- 6330 Regular transportation services contract for students in Grades K – 12, offset by user fees
- 6331 Transportation services for homeless students as required by the McKinney-Vento Act

Amesbury Elementary School

The Amesbury Elementary School serves students in Grades PreK through Grade 4. Projected enrollment for FY21 is 345. Class sizes average between 17 and 22. Half-day preschool is offered with both a.m. and p.m. sessions. There is a user fee associated with preschool. Full-Day Kindergarten is offered and there is no fee. Average class size is 20.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 312 2210 6107	PRINCIPAL SALARY	114,411	109,334	114,000	114,000	0.0%
100 312 2210 6150	SECRETARY SALARY	54,135	54,132	54,950	56,287	2.4%
100 312 2210 6151	CLERICAL SUPPORT SALARY	33,726	31,232	31,662	33,131	4.6%
100 312 2210 6420	PRINCIPAL OFFICE SUPPLIES	1,888	1,975	1,975	1,975	0.0%
100 312 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	800	800	800	0.0%
100 312 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	535	600	600	600	0.0%
100 312 2305 6110	REGULAR EDUCATION TEACHER SALARIES	1,629,384	1,577,006	1,598,911	1,762,157	10.2%
100 312 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	588,634	600,290	602,144	691,381	14.8%
100 312 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100 312 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100 312 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	251,596	260,467	223,569	261,808	17.1%
100 312 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	26,738	15,424	85,490	70,590	-17.4%
100 312 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100 312 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	62,012	0	0	0	0.0%
100 312 2325 6155	SUBSTITUTE TEACHER SALARIES	25,790	39,000	39,000	39,000	0.0%
100 312 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALARIES	26,849	13,000	13,000	13,000	0.0%
100 312 2330 6130	TEACHER ASSISTANTS SALARIES	122,447	142,041	119,772	136,984	14.4%
100 312 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALARIES	416,968	306,840	392,988	454,859	15.7%
100 312 2330 6156	SPECIAL ED ASST SUBSTITUTES	10,438	0	0	0	0.0%
100 312 2340 6120	LIBRARY SALARY	31,921	22,329	26,126	27,563	5.5%
100 312 2340 6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100 312 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	2,000	2,000	2,000	0.0%
100 312 2357 6300	TEACHER OTHER PROF CONTRACTED	1,897	3,000	3,000	3,000	0.0%
100 312 2410 6510	TEXTBOOKS	13,002	16,500	16,500	16,500	0.0%
100 312 2410 6511	SPECIAL ED. TEXTBOOKS	0	1,000	1,000	1,000	0.0%
100 312 2415 6520	LIBRARY SUPPLIES	0	3,000	3,000	3,000	0.0%
100 312 2415 6525	AUDIO VISUAL SUPPLIES	778	2,000	2,000	2,000	0.0%
100 312 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0	0.0%
100 312 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	4,519	9,000	9,000	13,262	47.4%
100 312 2420 6255	OTHER EQUIPMENT MAINTENANCE	2,820	0	0	0	0.0%
100 312 2430 6430	TEACHER SUPPLIES	16,508	29,500	29,500	29,500	0.0%
100 312 2430 6431	SPECIAL ED. TEACHER SUPPLIES	2,003	2,155	2,155	2,155	0.0%
100 312 2440 6301	SPECIAL ED. CONTRACT SERVICES	0	2,800	2,800	2,800	0.0%
100 312 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100 312 2450 6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	0	0.0%
100 312 2450 6485	INSTRUCTIONAL TECH SOFTWARE	9,925	9,000	9,000	9,000	0.0%
100 312 2710 6125	GUIDANCE SALARY	136,082	83,129	84,171	89,019	5.8%
100 312 2710 6420	GUIDANCE SUPPLIES	0	400	400	400	0.0%
100 312 2720 6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100 312 2800 6128	PSYCHOLOGIST SALARY	41,255	42,189	42,711	45,135	5.7%
100 312 3200 6500	NURSE SALARY	52,757	62,639	63,406	66,324	4.6%
100 312 3200 6500	NURSE SUPPLIES	1,468	2,000	2,000	2,000	0.0%
100 312 3520 6142	X-CURRICULAR STIPENDS	4,015	0	0	0	0.0%
100 312 3520 6301	X-CURRICULAR CONTRACTED SERVICES	0	1,500	1,500	1,500	0.0%

100	312	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	896	1,000	1,000	1,000	0.0%
100	312	4110	6145	CUSTODIAN SALARIES	111,341	88,249	90,121	113,033	25.4%
100	312	4110	6147	CUSTODIAN OVERTIME	5,441	1,200	1,200	1,200	0.0%
100	312	4110	6450	CUSTODIAN SUPPLIES	4,959	5,250	5,250	5,250	0.0%
100	312	4230	6250	CONTRACTED EQUIPMENT MAINTENANCE	0	0	0	0	0.0%
100	312	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	0	6,500	6,500	6,500	0.0%
AMESBURY ELEMENTARY TOTAL					3,810,340	3,549,381	3,684,101	4,080,613	10.8%

- 2210 School building leadership includes the building principal (1.0 FTE), building coordinator stipend (\$6,000), one secretary (1.0) and clerical support (.7). This account also provides office supplies, principal conferences, travel and dues and memberships.
- 2305 Regular education teachers (22.3); **includes new kindergarten teacher and first grade teacher position transferred from Cashman reduction**, special education teachers (9.0) **includes new ASD program teacher** and special education facilitator (1.0), reading specialist (1.0) charged to Title I grant
- 2320 Special education medical/therapeutic salaries include speech therapist (1.5), occupational therapist (1.0) and physical therapist (1.0); one-to-one LPN (1.0) as well as a speech therapy assistant (1.0)
- 2325 Regular education and special education substitute teachers' salaries
- 2330 Regular education preschool (1.6) and kindergarten (4.0) paraprofessionals **includes new kindergarten paraprofessional**, a portion of two salaries is charged to the Title I grant, special education paraprofessionals (16.0) **includes 2 new ASD program paraprofessionals**; reading paraprofessional (1.0) charged to Title One
- 2340 Library/Media specialist (.9)
- 2357 Professional development includes conference registration fees and substitute coverage
- 2410 Textbooks for both regular education and special education
- 2415 Library/Audio Visual supplies
- 2420 Instructional equipment includes the cost of the lease/maintenance of school copiers
- 2430 Regular education and special education general classroom supplies
- 2440 Contract services for special education students
- 2450 Instructional technology including hardware, software and contracted services, previously budgeted in districtwide technology account
- 2710 Guidance counselor (1.0) and supplies
- 2800 School Psychologist (.5)
- 3200 School nurse (1.0) and nursing supplies
- 3520 Extra-curricular and other student activity supplies and materials includes student handbooks, field trips, etc.
- 4110 Multi-purpose facility technicians (2.0) also includes overtime and custodial supplies
- 4230 Maintenance and replacement of equipment and furniture

Cashman Elementary School

The Cashman Elementary School serves students in Grades PreK through Grade 4. Projected enrollment for FY21 is 430 students. Class sizes average between 17 and 21. Half-day preschool is offered with both a.m. and p.m. sessions. There is a user fee associated with preschool. The average class size is 15 students. Full-Day Kindergarten is offered and there is no fee. Average class size is 20.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 313 2210 6107	PRINCIPAL SALARY	108,077	110,000	112,463	112,463	0.0%
100 313 2210 6150	SECRETARY SALARY	52,938	52,935	53,750	55,087	2.5%
100 313 2210 6151	CLERICAL SUPPORT SALARY	32,416	29,748	30,157	32,502	7.8%
100 313 2210 6420	PRINCIPAL OFFICE SUPPLIES	333	1,750	1,750	1,750	0.0%
100 313 2210 6430	PRINCIPAL OTHER SUPPLIES	1,565	2,175	2,175	2,175	0.0%
100 313 2210 6470	PRINCIPAL EQUIPMENT	2,209	5,000	5,000	5,000	0.0%
100 313 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	861	1,750	1,750	1,750	0.0%
100 313 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	435	750	750	750	0.0%
100 313 2305 6110	REGULAR EDUCATION TEACHER SALARIES	1,945,384	1,947,905	1,990,799	2,072,101	4.1%
	PRESCHOOL TUITION OFFSET				(72,812)	
100 313 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	729,655	659,416	699,948	774,775	10.7%
100 313 2310 6110	SPECIALIST TEACHER SALARY	71,999	74,558	75,508	78,826	4.4%
100 313 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100 313 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100 313 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	109,268	141,346	85,500	173,687	103.1%
100 313 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	80,470	67,938	70,999	71,226	0.3%
100 313 2324 6155	LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100 313 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100 313 2325 6155	SUBSTITUTE TEACHER SALARIES	22,421	18,000	18,000	18,000	0.0%
100 313 2325 6156	SPECIAL ED. SUBSTITUTE TEACHER SALARIES	11,044	18,000	18,000	18,000	0.0%
100 313 2330 6130	TEACHER ASSISTANTS SALARIES	149,426	170,334	167,047	156,913	-6.1%
100 313 2330 6131	SPECIAL ED TEACHER ASSISTANTS SALARIES	0	0	35,607	53,070	49.0%
100 313 2330 6132	READING TUTORS SALARIES	0	11,125	0	0	0.0%
100 313 2330 6133	SPECIAL ED. TUTORS SALARIES	0	0	0	0	0.0%
100 313 2330 6156	SPECIAL ED ASST SUBSTITUTES	10,112	0	0	0	0.0%
100 313 2340 6120	LIBRARY SALARY	57,943	59,904	60,667	64,075	5.6%
100 313 2340 6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100 313 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	5,000	5,000	5,000	0.0%
100 313 2357 6300	TEACHER OTHER PROF CONTRACTED	476	3,090	3,090	3,090	0.0%
100 313 2410 6510	TEXTBOOKS	14,757	15,000	15,000	15,000	0.0%
100 313 2415 6520	LIBRARY SUPPLIES	246	1,000	1,000	1,000	0.0%
100 313 2415 6525	AUDIO VISUAL SUPPLIES	773	1,300	1,300	1,300	0.0%
100 313 2420 6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0	0.0%
100 313 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	14,457	12,300	12,300	16,562	34.6%
100 313 2420 6255	OTHER EQUIPMENT MAINTENANCE	3,086	3,300	3,300	3,300	0.0%
100 313 2430 6430	TEACHER SUPPLIES	25,641	44,740	44,740	44,740	0.0%
100 313 2430 6431	SPECIAL ED. TEACHER SUPPLIES	1,332	1,800	1,800	1,800	0.0%
100 313 2440 6300	OTHER INSTRUCTIONAL CONTRACT SERVICES	390	2,800	2,800	2,800	0.0%
100 313 2440 6301	SPECIAL ED. CONTRACT SERVICES	0	200	200	200	0.0%
100 313 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100 313 2450 6481	INSTRUCTIONAL TECH HARDWARE	2,533	0	0	0	0.0%
100 313 2450 6485	INSTRUCTIONAL TECH SOFTWARE	13,677	7,705	7,705	7,705	0.0%
100 313 2710 6125	GUIDANCE SALARY	82,336	82,725	84,810	88,232	4.0%

100	313	2710	6420	GUIDANCE SUPPLIES	565	550	550	550	0.0%
100	313	2720	6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100	313	2800	6218	PSYCHOLOGIST SALARY	41,255	42,189	42,711	45,135	5.7%
100	313	3200	6135	NURSE SALARY	76,609	78,412	79,716	78,412	-1.6%
100	313	3200	6500	NURSE SUPPLIES	1,099	2,000	2,000	2,000	0.0%
100	313	3400	6138	CAFETERIA SALARY	28,090	27,617	27,989	0	-100.0%
100	313	3520	6142	X-CURRICULAR STIPENDS	2,358	0	0	0	0.0%
100	313	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	1,500	1,500	1,500	0.0%
100	313	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	946	1,000	1,000	1,000	0.0%
100	313	4110	6145	CUSTODIANS SALARY	98,343	83,940	85,737	112,005	30.6%
100	313	4110	6147	CUSTODIAN OVERTIME	11,650	2,000	2,000	2,000	0.0%
100	313	4110	6450	CUSTODIAN SUPPLIES	5,292	7,000	7,000	7,000	0.0%
100	313	4230	6255	OTHER EQUIPMENT MAINTENANCE	0	100	100	100	0.0%
100	313	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	0	0	0	0	0.0%
CASHMAN ELEMENTARY TOTAL					3,815,666	3,800,802	3,864,118	4,060,669	5.1%

- 2210 School building leadership includes the building principal (1.0 FTE), building coordinator stipend (\$6,000), one secretary (1.0) and clerical support (.7). This account also provides office supplies, principal conferences, travel and dues and memberships.
- 2305 Regular education teachers (24.0); **reduced by one classroom teacher due to class size, position transferred to AES**, special education teachers (9.0), **includes new PreK special education classroom teacher**, special education adjustment counselor (1.0) and special education facilitator (1.0), reading specialist charged to Title I grant, preschool teacher paid from preschool revolving account
- 2310 English Language Learner teacher (1.0)
- 2320 Special education medical/therapeutic salaries include speech therapist (1.5), occupational therapist (1.0) as well as a speech therapy assistant (1.0) and certified occupational therapy assistant (.9)
- 2324 Long-term regular education and special education substitute teachers' salaries, funds are transferred in from daily substitute account (2325) as needed
- 2325 Regular education and special education substitute teachers' salaries
- 2330 Regular education preschool (1.6) and kindergarten (4.0) paraprofessionals, a portion of one salary is charged to Title 1, special education paraprofessionals (16.4) **includes new PreK special education paraprofessional added with new program**, with 12.6 FTE charged to the Special Education grant and reading tutor (.9) which is charged to Title I.
- 2340 Library/Media specialist (1.0) and audio visual stipend
- 2357 Professional development includes conference registration fees and substitute coverage
- 2410 Textbooks for both regular education and special education
- 2415 Library/Audio Visual supplies
- 2420 Instructional equipment includes the cost of the lease/maintenance of school copiers
- 2430 Regular education and special education general classroom supplies
- 2440 Contract services for regular and special education students
- 2450 Instructional technology including hardware, software and contracted services, previously budgeted in districtwide technology account
- 2710 Guidance counselor (1.0) and supplies
- 2800 School Psychologist (.5)
- 3200 School nurse (1.0) and nursing supplies
- 3400 District supported cafeteria salary
- 3520 Extra-curricular and other student activity supplies and materials includes student handbooks, field trips, etc.
- 4110 Multi-purpose facility technicians (2.0) also includes custodial supplies
- 4230 Maintenance and replacement of equipment and furniture

Amesbury Middle School

The Amesbury Middle School serves students in Grades 5 through 8. Projected enrollment for FY21 is 660 students and class sizes average between 20 and 23.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 314 2210 6107	PRINCIPALS SALARY	319,505	319,505	326,306	326,305	0.0%
100 314 2210 6150	SECRETARIES SALARY	98,211	99,085	100,456	103,039	2.6%
100 314 2210 6151	CLERICAL SUPPORT SALARY	28,532	0	0	0	0.0%
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	277	1,100	1,100	1,100	0.0%
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	765	2,600	2,600	2,600	0.0%
100 314 2210 6470	PRINCIPAL EQUIPMENT	176	1,000	1,000	1,000	0.0%
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	4,000	1,900	4,000	110.5%
100 314 2210 6711	ASSISTANT PRINCIPAL TRAVEL	0	0	0	0	0.0%
100 314 2210 6712	ASSISTANT PRINCIPAL TRAVEL 2	0	0	0	0	0.0%
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	2,500	2,500	2,500	0.0%
100 314 2305 6110	REGULAR EDUCATION TEACHER SALARIES	3,344,699	3,396,326	3,449,031	3,515,855	1.9%
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	978,806	1,019,028	1,015,203	1,114,754	9.8%
100 314 2310 6110	SPECIALIST TEACHER SALARY	36,055	36,229	36,691	70,607	92.4%
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0	0.0%
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARIES	55,434	64,942	65,769	69,319	5.4%
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARIES	33,247	32,790	33,576	33,576	0.0%
100 314 2324 6155	LONG-TERM SUBSTITUTES	14,314	0	0	0	0.0%
100 314 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	12,626	0	0	0	0.0%
100 314 2325 6155	SUBSTITUTE TEACHERS	34,196	25,000	25,000	25,000	0.0%
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	8,723	20,000	20,000	20,000	0.0%
100 314 2330 6131	SPED TEACHER ASSISTANTS	346,569	297,497	367,473	415,097	13.0%
100 314 2330 6132	TUTORS	432	0	0	0	0.0%
100 314 2330 6133	SPED TUTORS	0	0	0	0	0.0%
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	10,177	0	0	0	0.0%
100 314 2340 6120	LIBRARY SALARY	80,467	80,856	81,887	84,129	2.7%
100 314 2340 6122	AUDIO VISUAL STIPENDS	0	900	900	900	0.0%
100 314 2357 6115	TEACHER WORKSHOPS	0	0	0	0	0.0%
100 314 2357 6116	SPED TEACHER WORKSHOPS	0	0	0	0	0.0%
100 314 2357 6300	TEACHER OTHER PROF CONTRACTED	2,169	5,500	5,500	5,500	0.0%
100 314 2410 6510	TEXTBOOKS	1,901	4,300	4,300	4,300	0.0%
100 314 2410 6511	SPED TEXTBOOKS	89	200	200	200	0.0%
100 314 2415 6300	LIBRARY SERVICES	126	1,000	1,000	1,000	0.0%
100 314 2415 6520	LIBRARY SUPPLIES	3,352	4,600	4,600	4,600	0.0%
100 314 2415 6525	AUDIO VISUAL SUPPLIES	0	500	500	500	0.0%
100 314 2420 6470	TEACHER EQUIPMENT CONTRACTED EQUIPMENT	0	0	0	0	0.0%
100 314 2420 6250	MAINTENANCE	14,678	17,020	17,020	17,020	0.0%
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	5,250	4,150	4,150	4,150	0.0%
100 314 2430 6430	TEACHER SUPPLIES	23,033	41,066	41,066	41,066	0.0%
100 314 2430 6431	SPED TEACHER SUPPLIES	2,350	4,835	1,944	4,835	148.7%
100 314 2440 6300	OTHER PROF CONTRACTED SERVICES	90	4,600	1,500	4,600	206.7%
100 314 2440 6301	SPED OTHER PROF CONTRACTED SERV	204	500	500	500	0.0%
100 314 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	7,283	7,350	13,341	7,350	-44.9%

100	314	2450	6485	INSTRUCTIONAL TECH SOFTWARE	10,394	13,230	13,230	13,230	0.0%
100	314	2710	6125	GUIDANCE SALARIES	218,536	227,889	225,357	302,620	34.3%
100	314	2710	6420	GUIDANCE SUPPLIES	139	600	600	600	0.0%
100	314	2720	6430	TESTING MATERIALS & SUPPLIES	3,203	0	0	0	0.0%
100	314	2800	6128	PSYCHOLOGIST SALARY	35,608	40,098	33,806	35,605	5.3%
100	314	3200	6135	NURSE SALARY	63,600	63,889	64,656	66,324	2.6%
100	314	3299	6500	NURSE'S SUPPLIES	1,236	2,000	2,000	2,000	0.0%
100	314	3400	6138	CAFETERIA SALARY	20,473	19,126	21,597	21,597	0.0%
100	314	3520	6142	EXTRACURRICULAR STIPENDS	36,955	22,500	22,500	22,500	0.0%
100	314	3520	6300	EXTRACURRICULAR CONTRACTED SER	5,175	8,700	8,700	8,700	0.0%
100	314	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	3,310	6,500	6,500	6,500	0.0%
100	314	4110	6145	CUSTODIAN SALARIES	96,199	89,654	89,082	104,188	17.0%
100	314	4110	6147	CUSTODIAN OVERTIME	6,674	1,200	1,200	1,200	0.0%
100	314	4110	6450	CUSTODIAN SUPPLIES	11,253	10,000	10,000	10,000	0.0%
100	314	4230	6250	CONTRACTED EQUIP MAINTENANCE	0	0	0	0	0.0%
100	314	4230	6255	OTHER EQUIPMENT MAINTENANCE	600	0	0	0	0.0%
100	313	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITURE	841	3,500	3,500	3,500	0.0%
MIDDLE SCHOOL TOTAL					5,977,929	6,007,865	6,129,741	6,483,966	5.8%

- 2210 School building leadership includes the building principal (1.0 FTE), two assistant principals (2.0), two secretaries (2.0). This account also provides office supplies, principal conferences, travel and dues and memberships.
- 2305 Regular education teachers (46.0) which includes new position of Math Coach (partially funded through the Title II grant; special education teachers (14.0) **includes new Language-Based Classroom teacher** and special education facilitator (1.0)
- 2310 **English Language Learner teacher (1.0) increased from half-time (.5)**
- 2320 Special education medical/therapeutic salaries include speech therapist (1.0), as well as a speech therapy assistant (1.0)
- 2324 Long-term regular education and special education substitute teachers' salaries, funds are transferred in from daily substitute account (2325) as needed
- 2325 Regular education and special education substitute teachers' salaries
- 2330 Special education paraprofessionals (16.0) **includes 2 new positions in Language-Based Classroom** and special education tutors (2.0) salaries are charged to Special Education grant
- 2340 Library/Media specialist (1.0) and audio visual stipend
- 2357 Professional development includes conference registration fees and substitute coverage
- 2410 Textbooks for both regular education and special education
- 2415 Library/Audio Visual supplies and services
- 2420 Instructional equipment includes the cost of the lease/maintenance of school copiers and instructional equipment maintenance
- 2430 Regular education and special education general classroom supplies
- 2440 Contract services for regular and special education students includes TLA
- 2450 Instructional technology including hardware, software and contracted services, previously budgeted in districtwide technology account
- 2710 Guidance counselors (2.0), adjustment counselor (2.0); **the part-time social worker/adjustment counselor (.5) new in FY20 and funded through the grant has been increased to full time and funded fully through the district budget ;** and supplies
- 2800 School Psychologist (.5)
- 3200 School nurse (1.0) and nursing supplies
- 3400 District supported cafeteria salary
- 3520 Extra-curricular and other student activity supplies and materials includes stipends, student handbooks, field trips, etc.
- 4110 Multi-purpose facility technicians (2.0) also includes custodial supplies
- 4230 Maintenance and replacement of equipment and furniture

Amesbury High School

The Amesbury High School serves students in Grades 9 through 12. Projected enrollment for FY21 is 530 students and class sizes average between 19 and 21.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 315 2210 6107	PRINCIPALS SALARY	327,630	327,630	330,508	330,508	0.0%
100 315 2210 6150	SECRETARIES SALARY	125,414	107,005	100,857	104,303	3.4%
100 315 2210 6151	CLERICAL SUPPORT SALARY	27,142	28,814	29,363	32,502	10.7%
100 315 2210 6300	CONTRACTED SERVICES - NEASC	3,530	3,555	3,670	3,555	-3.1%
100 315 2210 6420	PRINCIPAL OFFICE SUPPLIES	4,405	4,500	4,500	4,500	0.0%
100 315 2210 6430	PRINCIPAL OTHER SUPPLIES	1,826	3,000	3,000	3,000	0.0%
100 315 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	549	2,500	2,500	2,500	0.0%
100 315 2210 6711	ASST PRINCIPAL TRAVEL & CONFERENCES	2,508	3,000	3,000	3,000	0.0%
100 315 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	1,483	1,500	1,307	1,500	14.8%
100 315 2210 6731	ASST. PRINCIPAL DUES & MEMBERHSIPS	1,258	1,200	1,278	1,200	-6.1%
100 315 2305 6110	REGULAR EDUCATION TEACHER SALARIES	2,121,719	2,276,040	2,301,760	3,033,319	31.8%
	SCHOOL CHOICE OFFSET				(357,149)	
	SOUTH HAMPTON TUITION OFFSET				(337,560)	
100 315 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	565,720	544,149	550,772	613,786	11.4%
100 315 2310 6110	SPECIALIST TEACHER SALARY	36,055	36,229	36,691	37,696	2.7%
100 315 2310 6132	HOME/HOSPITAL TUTORING SALARY	1,787	0	0	0	0.0%
100 315 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0	0.0%
100 315 2324 6155	LONG-TERM SUBSTITUTES	8,500	0	0	0	0.0%
100 315 2324 6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0	0.0%
100 315 2325 6155	SUBSTITUTE TEACHERS	34,052	25,000	25,000	25,000	0.0%
100 315 2325 6156	SPED SUBSTITUTE TEACHERS	6,085	6,000	6,000	6,000	0.0%
100 315 2330 6131	SPED TEACHER ASSISTANTS	208,644	153,829	224,126	239,881	7.0%
100 315 2330 6132	TUTORS	0	0	0	0	0.0%
100 315 2330 6133	SPED TUTORS	0	0	0	0	0.0%
100 315 2330 6155	SPECIAL ED ASST SUBSTITUTES	975	0	0	0	0.0%
100 315 2340 6120	LIBRARY SALARY	74,797	76,838	77,817	81,696	5.0%
100 315 2340 6122	AUDIO VISUAL STIPENDS	36,120	36,120	36,120	36,120	0.0%
100 315 2340 6130	LIBRARY ASSISTANTS SALARIES	31,932	33,516	33,755	33,755	0.0%
100 315 2357 6115	TEACHER WORKSHOPS	0	0	0	0	0.0%
100 315 2357 6116	SPED TEACHER WORKSHOPS	0	0	0	0	0.0%
100 315 2357 6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	4,500	4,500	4,500	0.0%
100 315 2357 6300	TEACHER OTHER PROF CONTRACTED	569	15,500	15,500	15,500	0.0%
100 315 2410 6510	TEXTBOOKS	41,173	49,000	49,000	49,000	0.0%
100 315 2410 6511	SPED TEXTBOOKS	951	2,000	2,000	2,000	0.0%
100 315 2410 6430	SUPPLIES & MATERIALS	1,831	4,000	4,000	4,000	0.0%
100 315 2415 6301	LIBRARY OTHER PROFESSIONAL SERVICES	0	0	0	0	0.0%
100 315 2415 6520	LIBRARY SUPPLIES	3,363	3,500	5,500	3,500	-36.4%
100 315 2415 6485	LIBRARY SOFTWARE	4,629	4,390	2,390	4,390	83.7%
100 315 2415 6525	AUDIO VISUAL SUPPLIES	0	0	0	0	0.0%
100 315 2420 6470	INSTRUCTIONAL EQUIPMENT CONTRACTED EQUIPMENT	3,928	7,500	7,500	7,500	0.0%
100 315 2420 6250	MAINTENANCE	22,314	33,970	33,970	33,970	0.0%
100 315 2420 6255	OTHER EQUIPMENT MAINTENANCE	7,884	7,500	7,500	7,500	0.0%
100 315 2430 6430	TEACHER SUPPLIES	47,583	41,600	41,600	41,600	0.0%
100 315 2430 6431	SPED TEACHER SUPPLIES	4,327	2,000	2,000	2,000	0.0%

100	315	2430	6470	TEACHER EQUIPMENT	0	0	0	0	0.0%
100	315	2440	6300	OTHER PROF CONTRACTED SERVICES	0	0	0	0	0.0%
100	315	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0	0.0%
100	315	2450	6481	INSTRUCTIONAL TECH HARDWARE	19,237	13,187	19,002	13,187	-30.6%
100	315	2450	6485	INSTRUCTIONAL TECH SOFTWARE	5,010	10,840	10,840	10,840	0.0%
100	315	2710	6125	GUIDANCE SALARIES	336,849	341,212	346,683	329,178	-5.0%
100	315	2710	6150	GUIDANCE SECRETARY SALARY	46,245	46,245	46,245	48,246	4.3%
100	315	2710	6300	GUIDANCE CONTRACTED SERVICES	4,189	6,000	5,256	6,000	14.2%
100	315	2710	6420	GUIDANCE OFFICE SUPPLIES	2,005	3,900	4,530	3,900	-13.9%
100	315	2710	6485	GUIDANCE SOFTWARE	3,144	3,030	3,144	3,030	-3.6%
100	315	2800	6128	PSYCHOLOGIST SALARY	35,609	40,098	33,806	35,605	5.3%
100	315	3200	6135	NURSE SALARY	54,044	55,984	56,697	59,997	5.8%
100	315	3200	6500	NURSE'S SUPPLIES	1,069	1,200	1,200	1,200	0.0%
100	315	3400	6138	CAFETERIA SALARY	28,335	27,617	27,989	27,989	0.0%
100	315	3510	6140	ATHLETIC MANAGER	0	0	0	0	0.0%
100	315	3510	6141	ATHLETIC COACHES & TRAINER	189,095	177,957	177,957	177,957	0.0%
100	315	3510	6142	ATHLETIC CONTRACTED SALARIES	0	0	0	0	0.0%
100	315	3510	6150	ATHLETIC SECRETARY	0	0	0	0	0.0%
100	315	3510	6300	ATHLETICS OTHER CONTRACTED SERV	0	0	0	0	0.0%
100	315	3510	6301	ATHLETICS OTHER PROFESSIONAL SERV	22,954	6,500	6,500	6,500	0.0%
100	315	3510	6439	ATHLETICS SUPPLIES	14,925	17,500	17,500	17,500	0.0%
100	315	3520	6142	EXTRACURRICULAR STIPENDS	57,325	56,000	50,185	56,000	11.6%
100	315	3520	6300	EXTRACURRICULAR CONTRACTED SER	6,913	6,900	6,900	6,900	0.0%
100	315	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIALS	3,398	3,400	3,320	3,400	2.4%
100	315	3520	6432	GRADUATION EXPENSES - SUPPLIES	8,348	12,000	12,000	12,000	0.0%
100	315	3520	6433	GRADUATION EXPENSES - CONT SERVICES	880	800	880	800	-9.1%
100	315	3600	6138	DETENTION MONITORS	6,135	7,500	7,500	7,500	0.0%
100	315	4110	6145	CUSTODIAN SALARIES	105,671	105,970	104,750	107,620	2.7%
100	315	4110	6147	CUSTODIAN OVERTIME	7,047	4,500	4,500	4,500	0.0%
100	315	4110	6450	CUSTODIAN SUPPLIES	8,604	9,000	9,000	9,000	0.0%
HIGH SCHOOL TOTAL					4,727,711	4,803,225	4,903,868	5,023,421	2.4%

- 2210 School building leadership includes the building principal (1.0 FTE), two assistant principals (1.5) includes a half-time athletic director (.5), two secretaries (2.0) and clerical support (.7). This account also provides office supplies, principal conferences, travel, dues and memberships and the NEASC fee.
- 2305 Regular education teachers (38.2); special education teachers (7.0) **includes new post-graduate program teacher** and special education facilitator (1.0), five regular education teachers' salaries (\$357,149) are charged to the School Choice revolving account and five regular education teachers' salaries are charged to the South Hampton Tuition revolving account (\$337,560).
- 2310 English Language Learner teacher (.5)
- 2324 Long-term regular education and special education substitute teachers' salaries, funds are transferred in from daily substitute account (2325) as needed
- 2325 Regular education and special education substitute teachers' salaries
- 2330 Special education paraprofessionals (7.6), one LPN (1.0), assigned to a student as a one to one. Special education tutors (2.0) and a part-time job developer (.5) charged to the Special Education grant
- 2340 Library/Media specialist (1.0), Cable TV/Audio Visual coordinator (1.0) half this salary is offset by cable contract, and two part-time library paraprofessionals (1.0)
- 2357 Professional development includes conference registration fees and substitute coverage
- 2410 Textbooks for both regular education and special education
- 2415 Library/Audio Visual supplies and services includes library software

- 2420 Instructional equipment includes the cost of the lease/maintenance of school copiers and instructional equipment maintenance for consumer science appliance repair, piano tuning and new equipment purchases
- 2430 Regular education and special education general classroom supplies
- 2450 Instructional technology including hardware, software and contracted services, previously budgeted in districtwide technology account includes Apple Lease
- 2710 Guidance counselors (3.0), adjustment counselor (1.0), secretary (1.0), memberships, software, supplies
- 2800 School Psychologist (.5)
- 3200 School nurse (1.0) and nursing supplies
- 3400 District supported cafeteria salary
- 3510 Athletics district budget includes salaries for coaches, a portion of the athletic supplies, league dues and memberships, transportation. All other expenses for athletics are budgeted in the revolving account.
- 3520 Extra-curricular and other student activity supplies and materials includes stipends, student handbooks, field trips, etc. and expenses for graduation.
- 3600 Detention monitors salary
- 4110 Multi-purpose facility technicians (2.0) also includes overtime and custodial supplies

Innovation High School

The Amesbury Innovation High School is a small, alternative high school serving students in grades 9 through 12. The FY20 enrollment is currently 52 students.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 321 2210 6107	PRINCIPAL SALARY	90,604	93,104	93,292	93,292	0.0%
100 321 2210 6150	SECRETARY SALARY	27,298	28,111	28,493	29,246	2.6%
100 321 2210 6420	OFFICE SUPPLIES	1,076	1,000	1,000	1,000	0.0%
100 321 2210 6430	OTHER SUPPLIES	470	0	0	0	0.0%
100 321 2210 6710	PRINCIPAL TRAVEL	0	1,230	1,230	1,230	0.0%
100 321 2250 6481	PRINCIPAL TECH HARDWARE	0	0	0	0	0.0%
100 321 2305 6110	TEACHER SALARIES	229,791	236,698	239,695	250,542	4.5%
100 321 2305 6111	SPECIAL EDUCATION TEACHER SALARIES	123,760	127,183	128,803	134,078	4.1%
100 321 2325 6155	SUBSTITUTE TEACHERS	0	0	0	0	0.0%
100 321 2325 6156	SPED SUBSTITUTE TEACHERS	0	0	0	0	0.0%
100 321 2330 6131	SPED TEACHER ASSISTANTS	0	0	27,357	27,563	0.8%
100 321 2330 6133	SPED TUTORS	24,691	27,020	0	0	0.0%
100 321 2357 6300	PD OTHER PROFESSIONAL	0	1,500	1,500	1,500	0.0%
100 321 2410 6510	TEXTBOOKS	0	0	0	0	0.0%
100 321 2430 6430	TEACHER SUPPLIES	4,289	7,500	7,500	7,500	0.0%
100 321 2450 6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	0	0	0	0.0%
100 321 2710 6125	GUIDANCE SALARIES	85,699	88,214	88,214	91,713	4.0%
100 321 3200 6135	NURSE SALARY	8,978	8,570	8,570	8,570	0.0%
100 321 3200 6500	NURSE'S SUPPLIES	0	0	0	0	0.0%
100 321 4110 6240	CUSTODIAN CONTRACTED SERVICES	5,016	5,118	5,118	5,118	0.0%
100 321 4110 6450	CUSTODIAN SUPPLIES	764	1,500	1,500	1,500	0.0%
100 321 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	2,013	2,500	2,500	2,500	0.0%
100 321 4230 6255	EQUIPMENT MAINTENANCE	0	0	0	0	0.0%
100 321 5350 6780	RENTAL-LEASE OF BUILDINGS	96,000	96,000	96,000	150,000	56.3%
INNOVATION HIGH SCHOOL TOTAL		700,448	725,248	730,772	805,352	10.2%

- 2210 School building leadership includes the building principal (1.0 FTE), one school year secretary (.75) and this account also provides office supplies, principal conferences and travel.
- 2305 Regular education teachers' salaries (4.0) and special education teachers' salary (2.0)
- 2330 Special education paraprofessional salary (1.0)
- 2357 Conferences and workshops for staff
- 2430 General teaching supplies
- 2710 Guidance counselor salary (1.0)
- 3200 Part-time nurse salary (.15)
- 4110 Cleaning services and custodial supplies
- 4230 Copier lease/maintenance
- 5350 **Rental/lease of building, currently only a placeholder as the RFP is not due until April 3, 2020**

Technology

The district technology budget includes expenditures for districtwide information management and non-instructional technology. Instructional technology expenses are budgeted in each individual school.

Account Number				Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100	316	1450	6106	DIRECTOR OF TECHNOLOGY	22,560	20,808	21,760	21,760	0.0%
100	316	1450	6380	DISTRICT MIS EXPENSES	59,844	53,647	53,647	61,347	14.4%
100	316	1450	6710	TRAVEL AND CONFERENCES	1,350	4,000	4,000	4,000	0.0%
100	316	1450	6480	TECHNOLOGY EQUIPMENT	5,028	1,030	1,030	1,030	0.0%
100	316	1450	6490	TECHNOLOGY SUPPLIES	0	0	0	0	0.0%
100	316	2250	6144	IT TECHNICIANS	136,083	152,147	155,128	155,128	0.0%
100	316	2250	6109	IT NETWORK MANAGER	0	0	0	0	0.0%
100	316	2250	6300	IT CONTRACTED SERVICES	0	0	0	0	0.0%
100	316	4400	6109	IT NETWORK MANAGER	95,501	0	0	0	0.0%
100	316	4400	6385	IT NETWORK & TELECOMM	9,708	25,167	25,167	25,167	0.0%
100	316	4400	6386	IT SITE NETWORKING	0	7,000	7,000	7,000	0.0%
100	316	4450	6380	IT TECHNOLOGY MAINTENANCE	0	0	0	0	0.0%
100	316	4450	6490	IT TECHNOLOGY MAINTENANCE SUPPLIES	3,165	13,000	13,000	13,000	0.0%
TECHNOLOGY TOTAL					333,240	276,799	280,732	288,432	2.7%

- 1450 Includes Director's stipend, annual cost of Student Information Management System (School Brains update), as well as other annual fees, conferences and travel, and technology hardware.
- 2250 Technology technicians' salary (3.0)
- 4400 Internet access, support, replacement of network switches and fiber module replacement
- 4450 Repair and replacement of printers, bulbs, computer parts, etc.

Maintenance

The maintenance department is responsible for the care for all school buildings as well as the grounds. The budget includes costs related to the cleaning of the physical plant and maintenance activities for buildings, grounds and equipment as well as utility costs.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 317 4120 6210	HEATING OF BUILDINGS	383,523	362,952	362,952	362,952	0.0%
100 317 4130 6220	ELECTRICITY	387,751	346,629	346,629	421,629	21.6%
100 317 4130 6340	TELEPHONE	38,070	43,000	43,000	43,000	0.0%
100 317 4210 6460	GROUNDS MAINTENANCE SUPPLIES	18,886	25,000	25,000	25,000	0.0%
100 317 4220 6146	MAINTENANCE SALARIES	101,436	190,038	170,633	190,038	11.4%
100 317 4220 6148	MAINTENANCE OVERTIME	25,751	25,000	25,000	25,000	0.0%
100 317 4220 6240	BLDG. MAINTENANCE CONTRACTED SERV	653,701	641,626	641,626	707,712	10.3%
100 317 4220 6255	BLDG. MAINTENANCE EQUIP MAINTENANCE	0	0	0	0	0.0%
100 317 4220 6270	BLDG. MAINTENANCE EQUIP/LEASE	2,102	10,000	10,000	10,000	0.0%
100 317 4220 6440	BLDG. MAINTENANCE SUPPLIES	44,077	80,000	80,000	80,000	0.0%
100 317 4230 6247	TRUCK MAINTENANCE	5,491	7,500	7,500	7,500	0.0%
100 317 4230 6465	TRUCK GAS/OIL	5,560	15,000	15,000	15,000	0.0%
MAINTENANCE TOTAL		1,666,350	1,746,745	1,727,340	1,887,831	9.3%

- 4120 Costs for the heating of buildings
- 4130 Utility costs for electricity and telephones, increased by \$75,000 based upon FY20 usage and rates
- 4210 Supplies and materials to maintain the school grounds
- 4220 Facilities Director (1.0), Lead skilled craftsman and groundskeeper (2.0) salaries including overtime. Also includes contracts for districtwide cleaning services, HVAC preventative maintenance contract and other miscellaneous contracts, equipment and supplies to maintain school district buildings
- 4230 Truck maintenance and fuel

Curriculum & Professional Development

The Director of Teaching and Learning oversees the district's initiatives in curriculum development, instructional programs, student assessment and professional development. The Curriculum and Professional Development budget supports these programs.

Account Number				Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100	318	2110	6106	DIRECTOR OF CURRICULUM	106,399	100,092	101,943	101,943	0.0%
100	318	2110	6150	CURRICULUM SECRETARY	59,072	59,072	59,907	61,332	2.4%
100	318	2110	6300	CURRICULUM CONTRACTED SERVICES	0	0	0	0	0.0%
100	318	2110	6420	CURRICULUM OFFICE SUPPLIES	0	5,000	5,000	5,000	0.0%
100	318	2110	6430	CURRICULUM SUPPLIES & MATERIALS	0	0	0	55,792	#DIV/0!
100	318	2110	6485	CURRICULUM SOFTWARE	0	0	0	19,000	#DIV/0!
100	318	2110	6510	CURRICULUM TEXTBOOKS	40,639	36,664	36,664	36,664	0.0%
100	318	2110	6710	CURRICULUM TRAVEL & CONFERENCES	0	2,500	2,500	2,500	0.0%
100	318	2110	6730	CURRICULUM DUES & MEMBERSHIPS	2,760	2,500	2,500	2,500	0.0%
100	318	2110	6780	CURRICULUM OTHER EXPENSES	0	5,000	5,000	5,000	0.0%
100	318	2315	6165	CURRICULUM TEACHER STIPENDS	0	0	1,000	0	-100.0%
100	318	2351	6106	DIRECTOR OF PROF. DEVELOPMENT	0	0	0	0	0.0%
100	318	2351	6150	PROF. DEVELOPMENT SECRETARY	0	0	0	0	0.0%
100	318	2351	6730	PD DUES & MEMBERSHIPS	0	0	1,847	0	-100.0%
100	318	2353	6165	TEACHER PROF DEVELOPMENT DAYS	0	0	0	0	0.0%
100	318	2355	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0	0.0%
100	318	2357	6165	PROF DEV. TEACHER STIPENDS	6,500	13,810	13,810	13,810	0.0%
100	318	2357	6300	PROF. DEVELOPMENT CONTRACTED SERV	1,500	0	0	0	0.0%
100	318	2357	6430	PROF. DEV. SUPPLIES & MATERIALS	102	2,000	2,000	2,000	0.0%
100	318	2357	6485	PROF. DEVELOPMENT SOFTWARE	8,449	4,884	4,884	4,884	0.0%
100	318	2357	6750	CONTRACTED COURSE REIMBURSEMENT	39,931	46,000	46,000	46,000	0.0%
CURRICULUM & PROF. DEVELOP TOTAL					265,352	277,522	283,055	356,425	25.9%

2110 Director of Teaching and Learning-Curriculum (1.0), a portion of this salary charged to Title One grant, curriculum secretary (1.0), costs of assessment software, replacement curriculum materials/textbooks, **new literacy program \$100,000 offset by \$60,000 funded through the Student Opportunity Act**, conferences and travel, and dues and memberships.

2357 Professional development including mentor stipends, software, supplies and materials and contractual obligation of course reimbursement

Special Education

The Special Education Department provides services to students with disabilities from age 3 to 22 years who are determined to be eligible through the evaluation process. The special education programs within the district provide services in the least restrictive environment, while some students attend school in the most restrictive environment, an out of district placement. Special education services provided at each school are budgeted within those schools. Out of district placements are budgeted in the district special education department.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 319 1430 6311	SPED LEGAL SERVICES	6,404	20,000	20,000	20,000	0.0%
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	104,811	121,288	123,108	123,108	0.0%
100 319 2110 6150	SECRETARIES SALARY	103,919	103,632	109,864	112,713	2.6%
100 319 2110 6420	OFFICE SUPPLIES	1,897	2,000	2,000	2,000	0.0%
100 319 2110 6710	TRAVEL & CONFERENCES	7,188	5,000	5,000	5,000	0.0%
100 319 2110 6730	DUES AND MEMBERSHIPS	450	1,800	1,800	1,800	0.0%
100 319 2110 6780	OTHER EXPENSES	1,500	5,000	5,000	5,000	0.0%
100 319 2120 6105	OUT OF DISTRICT COODINATOR	9,984	77,058	78,008	80,076	2.7%
100 319 2305 6110	SUMMER PROGRAM SALARIES	146,893	130,000	90,000	90,000	0.0%
100 319 2320 6111	BCBA SALARY	193,828	187,155	187,155	194,579	4.0%
100 319 2320 6131	DIRECT HOME SERVICES SALARY	27,692	14,480	25,000	25,000	0.0%
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SERV	4,619	7,500	7,500	7,500	0.0%
100 319 2320 6305	CONTRACTED SERVICES	197,710	228,010	228,010	268,010	17.5%
100 319 2320 6430	SUPPLIES & MATERIALS	265	600	600	600	0.0%
100 319 2320 6470	NON-CAPITAL EQUIPMENT	3,384	16,000	16,000	16,000	0.0%
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	395	5,000	5,000	5,000	0.0%
100 319 2430 6430	TEACHER SUPPLIES	7,518	8,000	8,000	8,000	0.0%
100 319 2800 6306	PSYCHOLOGICAL SERVICES	1,947	4,000	4,000	4,000	0.0%
100 319 2800 6430	PSYCHOLGICAL SUPPLIES	3,523	4,000	4,000	4,000	0.0%
100 319 3300 6157	SPED TRANSPORTATION COORDINATOR	43,692	43,692	44,566	44,566	0.0%
100 319 3300 6158	SPED VAN DRIVERS	141,981	128,033	163,997	163,977	0.0%
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	17,343	15,000	15,000	15,000	0.0%
100 319 3300 6300	CONTRACT SERVICES	4,825	3,000	3,000	3,000	0.0%
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	428,383	523,836	548,836	523,836	-4.6%
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	16,602	15,000	15,000	15,000	0.0%
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	3,659	6,000	6,000	6,000	0.0%
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	106	2,000	2,000	2,000	0.0%
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	56,083	64,403	64,403	121,346	88.4%
100 319 9200 6320	TUITION OUT OF STATE	458,575	565,370	565,370	409,356	-27.6%
100 319 9300 6320	TUITION PRIVATE	410,815	14,881	14,881	1,309,726	8701.3%
CIRCUIT BREAKER OFFSET					(1,000,000)	
100 319 9301 6320	TUITION RESIDENTIAL	348,495	863,461	863,461	1,252,030	45.0%
120 319 9301 6320	ADDITIONAL APPROPRIATION RESIDENTIAL	336,343	0	0	0	0.0%
100 319 9400 6320	TUITION COLLABORATIVES	725,919	1,010,392	1,010,392	1,068,642	5.8%
SPECIAL EDUCATION TOTAL		3,816,749	4,195,591	4,236,951	4,906,865	15.8%

1430 Legal services provided to the special education department

2110 Director of special education (1.0), secretaries (2.0) are included in this budget as well as office supplies, conferences and travel, and dues and memberships.

2120 Out of District Coordinator (1.0)

- 2305 Extended School Year program salaries for in-district programs
- 2320 BCBA salaries (2.0), part-time vision specialist salary (.8), direct home service salary (.3), contract services which include speech therapy, occupational therapy, physical therapy, vision services, Pettingill House services and contract services to provide home/hospital tutoring services
- 2357 Professional development contract services to provide opportunities to special education staff
- 2430 Specialized materials for special education staff
- 2800 Contracted services and supplies to support psychological testing for students
- 3300 Special education transportation includes salaries for the special education transportation coordinator, along with salaries for the van drivers (4.5) for regular school year and extended school year programs for mainly in-district special education students. Vehicle repair and maintenance and fuel and supplies costs of operating and maintaining our own vans. Contracted services with private transportation companies to transport students attending out of district schools includes a 3% increase based on current student population. Parent reimbursement is also charged to this account. Current lease/purchase cost for 3rd year of 3 year lease is also included.
- 4230 Copier lease/maintenance, specialized equipment repair
- 9200 Private out-of-state special education tuitions are budgeted with a 3% increase based on current enrollment
- 9300 Private school tuitions includes a 3% increase and is based on current **reduced by \$1,000,000 charged to the Circuit Breaker revolving account**
- 9301 Residential special education students includes a 3% increase based on current enrollment
- 9400 Collaborative tuitions includes a 3% increase and is based on current enrollment

Employee Benefits

Employee benefits include benefits for both current as well as retired school district employees and are managed by the City of Amesbury.

Account Number	Description	2019 Actuals	2020 Approved Budget	2020 Revised Budget	2021 Draft Budget	% inc/dec FY20 Revised
100 320 5100 6171	RETIREMENT CONTRIBUTION	935,826	963,381	963,381	1,011,124	5.0%
100 320 5200 6170	GROUP HEALTH INSURANCE	3,857,586	3,766,993	3,766,993	4,072,131	8.1%
100 320 5200 6172	UNEMPLOYMENT COMPENSATION	12,115	35,000	35,000	35,000	0.0%
100 320 5200 6173	WORKERS COMPENSATION	136,740	140,000	140,000	140,000	0.0%
100 320 5200 6174	LIFE INSURANCE	16,537	20,045	20,045	20,045	0.0%
100 320 5200 6175	MEDICARE TAX-EMPLOYERS SHARE	293,767	451,292	326,151	334,978	2.7%
100 320 5200 6200	EMPLOYEE BENEFITS MANAGEMENT	4,405	5,000	5,000	5,000	0.0%
100 320 5250 6170	INSURANCE FOR RETIRED EMPLOYEES	407,224	410,473	410,473	425,168	3.6%
EMPLOYEE BENEFITS TOTAL		5,664,199	5,792,184	5,667,043	6,043,446	6.6%

- 5100 The retirement contribution is an appropriation calculated by the Public Employee Retirement Administration Commission (PERAC) under the Commonwealth of Massachusetts. In November, the City was notified that the appropriation designated as the school district's portion for **FY21 is \$1,011,124 an increase of \$47,743 over FY20.**
- 5200 Health insurance is budgeted with a **3.58% increase** based on current school district employees and their plans **with an additional amount of \$170,280 added for new positions included in this budget.** Dental insurance is included in the health insurance total but there is no percentage increase included. Also included is unemployment compensation, workers compensation, employee benefits management and the Medicare portion of FICA which is 1.45% of total salaries.
- 5250 Health, life and dental for retired employees include those who have retired through the Amesbury Retirement Board, but does not include retired professional staff; those costs are paid by the city and come back to the school through Schedules 1 and 19 of the DESE EOY report. In FY20, the budgeted amount for the city was \$1,201,509

ANTICIPATED FY21 ENTITLEMENT GRANTS

FY21 SPECIAL EDUCATION IDEA 94-142 ENTITLEMENT GRANT			
REVENUES		EXPENSES	
Projected			
FY21 Revenue	599,576	CES Paraprofessional Salaries (14.6)	398,428
		MS Tutors (2.0)	70,635
		HS Tutors (2.0)	69,264
		HS Job Coach (1.0)	42,204
		Contract Services	19,045
TOTAL	599,576	TOTAL	599,576

FY21 SPECIAL EDUCATION 262 EARLY CHILDHOOD GRANT			
REVENUES		EXPENSES	
Projected			
FY21 Revenue	19,900	Paraprofessional Salary (.9)	19,900
TOTAL	19,900	TOTAL	19,900

FY21 TITLE ONE GRANT			
REVENUES		EXPENSES	
Projected			
FY21 Revenue	264,151	Director of Teaching & Learning	26,415
		AES Reading Specialist	81,515
		AES Reading Para (1.0)	20,448
		AES Kindergarten Para (.4)	11,351
		Cashman Reading Specialist	65,822
		Cashman Reading Tutor (1.0)	25,378
		Cashman Kindergarten Para (.4)	11,351
		MTRS	15,638
		Stipends	4,233
		Supplies	2,000
TOTAL	264,151	TOTAL	264,151

FY21 TITLE IIA GRANT			
REVENUES		EXPENSES	
Projected			
FY21 Revenue	52,704	Teacher Salary - Math Coach (.6)	48,352
		Contract Services	4,352
TOTAL	52,704	TOTAL	52,704

FY21 TITLE IV GRANT			
REVENUES		EXPENSES	
Projected			
FY21 Revenue	17,021	Stipends	6,688
		Contract Services	3,000
		Other	2,000
		Supplies	5,333
TOTAL	17,021	TOTAL	17,021

FY21 REVOLVING ACCOUNTS

FY21 CIRCUIT BREAKER REVOLVING			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Tuition	
FY21 Revenue	1,000,000	Private Day	1,000,000
TOTAL	1,000,000	TOTAL	1,000,000

FY21 SCHOOL CHOICE REVOLVING			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Professional Salaries	
FY21 Revenue	448,760	High School Teachers 5.0	
(based on 68 students)		FTE	357,149
TOTAL	448,760	TOTAL	357,149

FY21 SOUTH HAMPTON TUITION REVOLVING			
Tuition: \$13,055.57/year			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Professional Salaries	
FY21 Revenue	378,612	High School Teachers 5.0	
(based on 29 students)		FTE	337,560
TOTAL	378,612	TOTAL	337,560

FY21 ATHLETIC REVOLVING			
User Fee: \$285/student, \$900/family cap			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	AD Stipends	6,554
FY21 Revenue	194,000	Fixed Expenses	87,340
		Supplies	13,599
User fees	154,000	Transportation	75,000
Gate receipts	40,000		
TOTAL	194,000	TOTAL	182,493

FY21 PRESCHOOL REVOLVING			
Tuition: \$280/month @ 9 months= \$2520			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Professional Salaries	
FY21 Revenue	73,080	Integrated preschool teacher	72,812
		@ Cashman	
TOTAL	73,080	TOTAL	72,812

FY21 TRANSPORTATION REVOLVING			
User Fee: \$250/rider, \$450/family cap			
REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Bus Contract	80,000
FY21 Revenue	90,000	Transfinder Routing	
		Software	3,350
		Coordinator Stipend	2,500
TOTAL	90,000	TOTAL	85,850

FY21 FACILITY USE REVOLVING

Rental fees for buildings

REVENUES		EXPENSES	
Projected			
FY20			
Carryforward	-	Custodial Overtime	12,500
FY21 Revenue	25,000	School Dude Software	8,595
TOTAL	25,000	TOTAL	21,095

Appendix D

S&P Global Ratings Report

RatingsDirect®

Summary:

Amesbury, Massachusetts; General Obligation

Primary Credit Analyst:

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Credit Profile

US\$34.77 mil GO municipal purp loan bnds ser 2020 due 06/01/2040		
<i>Long Term Rating</i>	AA/Stable	New
Amesbury GO mun purp ln bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Amesbury GO mun purp loan bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed

Rating Action

S&P Global Ratings assigned its 'AA' long-term and underlying ratings to Amesbury, Mass.' series 2020 general obligation (GO) bonds and affirmed its 'AA' long-term rating on the city's existing GO debt. The outlook is stable.

Amesbury's full-faith-and-credit pledge, subject to Proposition 2 1/2 limitations, secures the existing GO debt. We understand the city voted to exclude a portion of the debt service of the current issuance from Proposition 2 1/2 limitations. Despite commonwealth levy-limit laws, we did not make a rating distinction between the city's limited-tax debt and its general creditworthiness, because our analysis of Amesbury's financial and economic conditions already includes the tax limitation imposed on the city's revenue-raising ability.

We understand the 2020 bond proceeds of approximately \$34.8 million will finance the construction of a new elementary school, an athletic field, as well as roadway improvements. The city expects to receive approximately 60% reimbursement on eligible project costs from the Massachusetts School Building Authority.

Credit overview

The rating reflects our opinion of the city's strong economic growth over the past several years and generally stable operating performance. As the city's fund balance has weakened, it risks pressuring the rating, in particular given the recessionary environment. (For more information, please see the article titled "An Already Historic U.S. Downturn Now Looks Even Worse," published April 16, 2020, on RatingsDirect.) Our outlook is generally for two years but we see significant downside risks due to the COVID-19 pandemic and U.S. recession over the next six to twelve months, with a prolonged disruption possibly weakening Amesbury's local economy and affecting state aid revenues. While we believe the current economic conditions, in combination with the existing fixed-cost burden, could pressure the budget, we expect the city's strong tax base, access to a large employment center, and mix of revenue sources should provide stability to the rating. However, we will closely monitor economic and financial trends to the extent they affect the city.

The underlying rating further reflects our opinion of Amesbury's:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);

- Adequate management, with standard financial policies and practices under our Financial Management Assessment methodology;
- Adequate budgetary performance, with a slight operating deficit in the general fund but a slight operating surplus at the total governmental fund level in fiscal 2019;
- Adequate budgetary flexibility, with an available fund balance in fiscal 2019 of 6.8% of operating expenditures;
- Very strong liquidity, with total government available cash at 19.7% of total governmental fund expenditures and 8.6x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability position, with debt service carrying charges at 2.3% of expenditures and net direct debt that is 56.8% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value, but a large pension and other postemployment benefit (OPEB) obligation and the lack of a plan to sufficiently address the obligation; and
- Strong institutional framework score.

Environmental, social, and governance factors

We have analyzed the city's governance, social, and environmental factors, including health and safety risks posed by the COVID-19 pandemic, and believe them to be in line with the sector.

Stable Outlook

Downside scenario

Should budgetary pressures, due to the economic recession or rising pension and OPEB costs, impact the city's financial performance and lead to materially weakened reserves, we could lower the rating.

Upside scenario

We could raise the rating should the city mitigate the rising fixed costs associated with its long-term liabilities, while maintaining strong budgetary performance through better-integrated management policies and practices, and improving available reserves.

Credit Opinion

Very strong economy

We consider Amesbury's economy very strong. The city, with an estimated population of 16,500, is located in Essex County in the Boston-Cambridge-Newton, Mass.-N.H. MSA, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 127% of the national level and per capita market value of \$152,091. Overall, the city's market value grew by 9.8% over the past year to \$2.5 billion in 2020. While the county unemployment rate was 3.0% in 2019, we expect this number to increase given deteriorating labor market conditions resulting from the COVID-19 pandemic and associated economic recessionary pressures.

Amesbury is on the Merrimack River, approximately 42 miles north of Boston. The primarily residential community has access to job centers along Interstate 95 between Portsmouth, N.H., and Boston, as well as the developing portion

northern portion of Interstate 495. Access to these generally resilient job markets contributes to the city's very strong economic metrics. Amesbury's tax base, which is 86% residential property, has grown markedly in each of the past three years, increasing the city's taxing capacity. Among the development progressing in the city, officials note Amesbury is starting to generate new revenue from a newly constructed apartment complex, Amesbury Heights, and expects to generate additional revenue from several marijuana facilities, as well as a new ice hockey arena. Officials report construction within the city has not ceased. Amesbury does not have any significant tax appeals outstanding. Overall, we expect that the city's economy will remain strong in the next two years, with continued growth to its tax base.

While development in the city has been steady over the past several years, we believe the COVID-19 pandemic stay-at-home directives and associated economic contraction may stagnate new growth. For more information, see "The COVID-19 Outbreak Weakens U.S. State and Local Government Credit Conditions" (published April 2, 2020). However, we expect the underlying tax base will generally remain stable, in particular as the city's tax collection rate has consistently averaged 98% over the past five years. Furthermore, over the medium-to-long term we expect Amesbury residents will continue to benefit from easy access to nearby employment centers, facilitating renewal of steady assessed value growth. Consequently, we expect the city's economy will remain very strong throughout the outlook period.

Adequate management

We view the city's management as adequate, with standard financial policies and practices under our FMA methodology, indicating the finance department maintains adequate policies in some but not all key areas.

Specifically, the city looks back at three years of historical data and consults its five-year financial forecast when developing the budget. It monitors performance and reports it to the governing body quarterly. Amendments, while permitted, are not common. Formal policies govern reserves and debt issuances, limiting carrying costs to 10% of expenditures and total debt outstanding to 5% of total assessed value of property. Although the city's reserve policy is to maintain an undesignated fund balance in the general fund with an amount equivalent to no less than 10% of operating expenditures, it is below that threshold. Amesbury has a formal investment plan and discloses holdings and earnings in its annual audit. The city updates its revenue and expenditure forecast each year. Amesbury also maintains a rolling five-year capital improvement plan, with all projects and funding sources identified. Should the city better integrate its policies and practices into its budget management, as evidenced by reaching and sustaining reserve levels in complete compliance with its policy, our view of management could improve.

Adequate budgetary performance

Amesbury's budgetary performance is adequate in our opinion. This assessment incorporates our belief that heightened uncertainty exists relative to the recessionary pressures related to the COVID-19 pandemic. The city had slight deficit operating results in the general fund of negative 0.8% of expenditures, but a slight surplus result across all governmental funds of 1.0% in fiscal 2019. Amesbury's performance is generally close to break-even.

Our view of Amesbury's performance includes adjustments for recurring transfers from nonmajor funds and capital spending. Property taxes generate about 68% of general fund revenue and intergovernmental aid accounts for 25%, which is representative of many communities across Massachusetts.

Amesbury adopted a \$61.4 million balanced budget for fiscal 2020 budget. As of end of March 2020, both revenues and expenditures were tracking according to budget. Resulting from the COVID-19 pandemic response, the city has incurred increased expenditures related to contract tracing, fire department and emergency services operations, and personal protective equipment; the city expects to be reimbursed for these expenses, estimated to total approximately \$400,000. Officials and department heads are closely monitoring revenues and expenses, with only essential expenditures permitted. Officials expect approximately break-even results for year-end fiscal 2020, indicating that various departments intend to turn back unused funds allocated to them this fiscal year, which will assist to address any potential revenue gap.

In light of the state budgetary uncertainty, Amesbury will operate on a 1/12th budget for the first three months of fiscal year 2021, to pace its budget process with the state's, while maintaining level services, all staff, and contractual obligations. Management notes, should revenues decrease significantly, it has prepared contingency plans to reduce expenditures or raise revenues, including extending spending freezes, increasing the tax rate, which has been decreasing for several years, and furloughing staff. We believe the broader economic shock from the COVID-19 restrictions presents a fiscal risk to many municipalities in the state, including Amesbury, which we have reflected in our assessment of the city's budgetary performance. We expect Amesbury to close fiscal 2020 with approximately break-even results. However, while we acknowledge management is working to mitigate budgetary imbalance for fiscal 2021, we believe year-end results currently remain uncertain.

Adequate budgetary flexibility

Amesbury's budgetary flexibility is adequate, in our view, with an available fund balance in fiscal 2019 of 6.8% of operating expenditures, or \$4.3 million.

Amesbury does not anticipate drawing from fund balance to close out fiscal year 2020. The city does have excess taxing flexibility given the tax base growth, and management has expressed willingness to utilize a portion of it, if necessary. We could revise the flexibility score, should the city materially draw from reserve funds.

Very strong liquidity

In our opinion, Amesbury's liquidity is very strong, with total government available cash at 19.7% of total governmental fund expenditures and 8.6x governmental debt service in 2019. In our view, the city has strong access to external liquidity if necessary.

Amesbury's strong external liquidity is based on its issuance of GO debt and BANs in the past 20 years. The city does not have any contingent liquidity risks from financial instruments with payment provisions that change on the occurrence of certain events. The majority of investments are in treasuries, highly rated bonds, and certificates of deposit, which we do not consider aggressive. Given these factors and our expectation for relatively stable operating performance in the near term, we expect liquidity to remain very strong.

Adequate debt and contingent liability profile

In our view, Amesbury's debt and contingent liability profile is adequate. Total governmental fund debt service is 2.3% of total governmental fund expenditures, and net direct debt is 56.8% of total governmental fund revenue. Overall net debt is low at 1.6% of market value, which is in our view a positive credit factor.

Following this issuance, Amesbury will have approximately \$65.4 million in outstanding direct debt. Management notes it expects to issue approximately \$4 million in new money debt in the next one to two years for school-related projects.

Pension and other postemployment benefits

Amesbury's combined required pension and actual OPEB contributions totaled 9.4% of total governmental fund expenditures in 2019. Of that amount, 5.5% represented required contributions to pension obligations, and 3.9% represented OPEB payments. The city made its full annual required pension contribution in 2019.

While we do not view pension and OPEB liabilities as an immediate source of credit pressure for Amesbury, we do view as a credit weakness, the large combined liability, combined with low funding levels and expected increased costs.

- Because the city's pension actuarially determined contribution (ADC) is built from what we view as weak assumptions and methodologies, we believe it increases the risk of unexpected contribution escalations. However, we anticipate higher contributions will likely remain affordable given the strength of the city's revenue base and our expectation that management will factor rising costs into the budget.
- OPEB liabilities are funded on a pay-as-you-go basis, which, given claims volatility as well as medical cost and demographic trends, is likely to lead to escalating costs.

Amesbury participated in the following plans as of June 30, 2019:

- Amesbury Contributory Retirement System: with a proportionate share of net pension liability of \$40.6 million, and an annual required contribution of \$3.9 million.

Amesbury also provides OPEBs in the form of health care benefits for retired employees; the city provides medical and prescription drug insurance to retirees and their covered dependents. Amesbury's net OPEB liability is about \$122.4 million. Amesbury funds these costs on a pay-as-you-go basis, although we understand the city is working to establish an OPEB trust fund to set aside money to prefund them.

Given the low funded status of the pension system, we believe costs could accelerate, potentially pressuring the operating budget. We do not expect our view of the city's pension and OPEB liabilities to change within the outlook period.

Strong institutional framework

The institutional framework score is strong.

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Criteria Guidance: Assessing U.S. Public Finance Pension And Other Postemployment Obligations For GO Debt, Local Government GO Ratings, And State Ratings, Oct. 7, 2019

Summary: Amesbury, Massachusetts; General Obligation

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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Appendix E

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, §5A
- Stabilization Funds: MGL c. 40, §58
- SPED Reserve Funds: Section 24 of Chapter 218 of the Acts of 2016
- Water Infrastructure Surcharges: MGL c. 40, §39M
- Community Preservation (with sections on assessment of surcharges): MGL c.448
- Additional Local Assessments: MGL c. 59, §25
- Motor Vehicle Excise Tax: MGL c. 60A
- Boat Excise Tax: MGL c. 608
- Forest Tax: MGL c. 61
- Agricultural and Horticultural Land Tax: MGL c. 61A
- Recreational Land Tax: MGL c.61B
- Enterprise Funds: MGL c. 44,§53F½
- DLS Best Practice: Free Cash
- DLS Best Practice: Reserve Policies
- DLS Best Practice: Special Purpose Stabilization Funds
- DLS Informational Guideline Release 08-101: Enterprise Funds
- DLS Informational Guideline Release 04-201: Creation of Multiple Stabilization Funds
- MA Clean Water Trust Best Practice: Full Cost Pricing
- MA Clean Water Trust Best Practice: Enterprise Funds
- Government Finance Officers Association Best Practice: Appropriate Level of Unrestricted Fund Balance in the General Fund
- American Water Works Association Cash Reserves Draft Policy

II. FINANCIAL FORECASTING

OBJECTIVE

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

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

POLICY

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

Revenue Guidelines

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

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

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

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

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

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

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

This policy further entails the following expectations regarding revenues:

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

Expenditure Guidelines

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

Financial Forecast Guidelines

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

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

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

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

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

REFERENCES

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

III. CAPITAL IMPROVEMENTS PLANNING AND BUDGETING

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

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

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

POLICY

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

The City's capital plan provides:

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

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

Capital Asset Definition

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

Capital Project Definition

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

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

Capital Planning Process

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

- Are necessary to maintain the City's current infrastructure

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

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

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

Capital Budgeting Process

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

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

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

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

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

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

Capital Monitoring

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

REFERENCES:

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

IV. DEBT MANAGEMENT

OBJECTIVE

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

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

POLICY

The City's debt management policy exists to:

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

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

Capital Improvement Plan

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

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

Bond Rating

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

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

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

Debt Guidelines

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

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

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

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

Debt Maturity Schedule

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

Debt Strategies

The City shall:

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

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

Debt Issuance

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

REFERENCES:

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

V. UNFUNDED LIABILITIES

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

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

POLICY

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

Pension

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

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

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

Other Postemployment Benefits (OPEB)

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

than pensions. OPEB is governed substantially by pronouncements of the Government Accounting Standards Board (GASB) and MGL Chapter 32B, Section 20.

The City will maintain an "Other Post-Employment Benefits Liability Trust Fund" or "OPEB Fund"; consistent with Chapter 32B Section 20. The City may appropriate amounts to be credited to the fund and the City Treasurer may accept gifts, grants and other contributions to the fund. The OPEB Fund shall be a Trust Fund subject to appropriation and shall be managed by a trustee or a board of trustees. Any interest or other income generated by the fund shall be added to and become part of the fund. All monies held in the fund shall be accounted for separately from other funds of the City and shall not be subject to the claims of any general creditor of the governmental unit. Employer contributions to the fund shall be irrevocable.

The OPEB Fund exists for the benefit of retired employees and their dependents and the reduction and elimination of the City's unfunded liability for such benefits.

The City Treasurer shall be the custodian of the OPEB Fund and shall be bonded in any additional amounts necessary to protect fund assets. The duties and obligations of the trustee or board of trustees with respect to the fund shall be set forth in a declaration of trust to be adopted by the trustee or board. The declaration of trust and any amendments thereto shall be filed with the Mayor and City Clerk.

The City shall annually appropriate sufficient funds to (1) meet the pay as you go OPEB amount and (2) to contribute additional amounts to the OPEB Fund in a prudent manner with the ultimate goal to fully-fund its actuarially calculated Annual Required Contribution (ARC). The City's enterprise funds shall annually appropriate sufficient amounts to fully fund the ARC from enterprise fund receipts. To address the OPEB liability, decision makers shall analyze a variety of funding strategies and subsequently implement them as appropriate with the intention of fully funding the obligation. The Town shall derive funding to invest in the OPEB trust from taxation, free cash, and any other legal form. Achieving full funding of the liability requires the Town to commit to funding its annual required contribution (ARC) each year, which is calculated based on actuarial projections. Among strategies to consider for funding the ARC:

- Appropriate amounts equal to the Town's Medicare Part D reimbursements
- Determine and commit to appropriating annual portions of free cash
- Appropriate a percentage of ongoing revenues that is increased incrementally each year
- Dedicate a revenue stream
- Once the pension system is fully funded, on a subsequent annual basis, appropriate to the OPEB trust amounts equivalent to the former pension- funding payment

Amounts in the OPEB Fund may be appropriated by a two thirds vote of the City Council upon recommendation of the Mayor, to pay the City's share of health insurance benefits for

retirees and their dependents upon certification by the trustee or board of trustees that such amounts are available in the fund. The City Treasurer after consulting with the Mayor shall determine the amount to be appropriated from the fund to the annual budget for retiree health insurance and notify the trustee or board of trustees of that amount at the earliest possible opportunity in the annual budget cycle. Upon notification, the trustee or board of trustees shall take diligent steps to certify those funds as available for appropriation by the City, or will be available by the time the appropriation would become reflective or provide an explanation why the funds are or will not be available or should not be made available.

The City will periodically evaluate and design benefits to help control costs and ensure that postemployment benefits are sustainable by evaluating the structure of offered benefits and their cost drivers while at the same time avoiding benefit reductions that would place undue burdens on employees or risk making the City an uncompetitive employer.

Monies in the OPEB Fund not required for expenditures or anticipated expenditures, shall be invested and reinvested by the custodian as directed by the trustee or board of trustees from time to time; provided such investment is made in accordance with MGLs, including potentially investing in the State Retiree Benefits Trust Fund or other alternatives.

REFERENCES

- M.G.L. C. 32
- M.G.L. c. 328, §20
- M.G.L. c. 44, §54
- M.G.L. c. 44, §55
- M.G.L. c. 203C, §3
- Chapter 218 of the Acts of 2016
- An Elected Official's Guide to Defined Benefit and Defined Contribution Retirement Plans, Nicholas Greifer, GFOA, 1999.
- GFOA Best Practice, Pension Investment Policies, 2003.
- GFOA Checklist, Investment Policy Checklist for Pension Fund Assets
- GASB Statement 74: Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, July 2016.
- GASB Statement 75: Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, July 2017.
- GFOA Best Practice: Ensuring Other Postemployment Benefits (OPEB) Sustainability.

Appendix F

FY21 Approved Budget

City of Amesbury
FY 2021 Approved Budget

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	BUDGET	\$ Increase	% Increase
CITY COUNCIL PERSONAL SERVICES	44,000	18,918	-25,082	-57%
CITY COUNCIL OTHER EXPENSES	63,850	85,066	21,216	33.2%
(111) TOTAL CITY COUNCIL	107,850	103,984	-3,866	-3.58%
MAYOR PERSONAL SERVICES	224,659	253,940	29,281	13.0%
MAYOR OTHER EXPENSES	22,250	10,250	-12,000	-53.9%
(121) TOTAL MAYOR	246,909	264,190	17,281	7.00%
ADMIN & FINANCE PERSONAL SERVICES	298,991	281,530	-17,461	-5.8%
ADMIN & FINANCE OTHER EXPENSES	9,875	5,905	-3,970	-40.2%
(134) TOTAL ADMIN & FINANCE	308,866	287,435	-21,431	-6.94%
ASSESSORS PERSONAL SERVICES	171,600	166,108	-5,492	-3.2%
ASSESSORS OTHER EXPENSES	48,321	79,263	30,942	64.0%
(141) TOTAL ASSESSORS	219,921	245,371	25,450	11.57%
TREASURER PERSONAL SERVICES	189,645	188,888	-757	-0.4%
TREASURER OTHER EXPENSES	35,550	28,607	-6,943	-19.5%
(145) TOTAL TREASURER	225,195	217,495	-7,700	-3.42%
LEGAL OTHER EXPENSES	150,000	150,000	0	0.0%
(151) TOTAL LEGAL	150,000	150,000	0	0.00%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	142,562	145,413	2,852	2.0%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	180,402	177,550	-2,852	-1.6%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	322,964	322,964	0	0.00%
CENTRAL SUPPLIES OTHER EXPENSES	68,450	60,150	-8,300	-12.1%
(159) TOTAL CENTRAL SUPPLIES	68,450	60,150	-8,300	-12.13%
CLERK PERSONAL SERVICES	171,771	175,154	3,383	2.0%
CLERK OTHER EXPENSES	7,570	4,187	-3,383	-44.7%
(161) TOTAL CLERK	179,341	179,341	0	0.00%
ELECTIONS PERSONAL SERVICES	22,800	23,650	850	3.7%
ELECTIONS OTHER EXPENSES	18,550	17,700	-850	-4.6%
(162) TOTAL ELECTIONS	41,350	41,350	0	0.00%
CONSERVATION PERSONAL SERVICES	45,260	46,165	905	2.0%
CONSERVATION OTHER EXPENSES	2,150	0	-2,150	-100.0%
(171) TOTAL CONSERVATION	47,410	46,165	-1,245	-2.63%
PLANNING BOARD PERSONAL SERVICES	0	2,800	2,800	
PLANNING OTHER EXPENSES	3,745	945	-2,800	-74.8%
(172) TOTAL PLANNING BOARD	3,745	3,745	0	0.00%
ZONING PERSONAL SERVICES	0	0	0	
ZONING OTHER EXPENSES	1,100	1,100	0	0.0%
(173) TOTAL ZONING	1,100	1,100	0	0.00%
COMMUNITY & ECONOMIC DVL P PERSONAL SERVICES	312,612	290,355	-22,257	-7.1%
COMMUNITY & ECONOMIC DVL P OTHER EXPENSES	10,800	6,000	-4,800	-44.4%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	323,412	296,355	-27,057	-8.37%
ENERGY & ENVIRONMENTAL AFFAIRS PERSONAL SERVICES	81,200	82,418	1,218	1.5%
ENERGY & ENVIRONMENTAL AFFAIRS OTHER EXPENSES	18,780	17,562	-1,218	-6.5%
(183) TOTAL ENERGY & ENVIRONMENTAL AFFAIRS	99,980	99,980	0	0.00%
OTHER ASSESSMENTS	8,400	6,395	-2,005	-23.9%
(185) TOTAL OTHER ASSESSMENTS	8,400	6,395	-2,005	-23.87%
MUNICIPAL BUILDINGS OTHER EXPENSES	159,604	154,775	-4,829	-3.0%
(192) TOTAL MUNICIPAL BUILDINGS	159,604	154,775	-4,829	-3.03%

City of Amesbury
FY 2021 Approved Budget

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	BUDGET	\$ Increase	% Increase
POLICE PERSONAL SERVICES	3,985,807	3,985,807	0	0.0%
POLICE OTHER EXPENSES	282,089	282,089	0	0.0%
POLICE EQUIPMENT	78,297	78,297	0	0.0%
(210) TOTAL POLICE	4,346,194	4,346,193	0	0.00%
FIRE PERSONAL SERVICES	3,142,704	3,160,738	18,034	0.6%
FIRE OTHER EXPENSES	287,275	261,441	-25,834	-9.0%
FIRE EQUIPMENT	0	7,800	7,800	100%
(220) TOTAL FIRE	3,429,979	3,429,979	0	0.00%
BUILDING INSPECTIONS PERSONAL SERVICES	261,662	261,662	0	0.0%
BUILDING INSPECTIONS OTHER EXPENSES	25,660	25,660	0	0.0%
(241) TOTAL BUILDING INSPECTIONS	287,322	287,322	0	0.00%
WEIGHTS & MEASURES	4,500	4,500	0	0.0%
(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	0	0.00%
HARBORMASTER PERSONAL SERVICES	6,000	6,000	0	
HARBORMASTER OTHER EXPENSES	6,500	6,500	0	0.0%
(295) TOTAL HARBORMASTER	12,500	12,500	0	0.00%
(300) TOTAL AMESBURY PUBLIC SCHOOLS	32,775,558	33,475,558	700,000	2.14%
SCHOOL ASSESSMENTS	1,629,327	1,853,849	224,522	13.8%
(390) TOTAL SCHOOL ASSESSMENTS	1,629,327	1,853,849	224,522	13.78%
DPW PERSONAL SERVICES	888,346	851,823	-36,523	0.0%
DPW OTHER EXPENSES	628,000	693,323	65,323	0.0%
DPW CAPITAL	0	101,000	101,000	0.0%
DPW EQUIPMENT	30,000	1,200	-28,800	-96.0%
(422) TOTAL DPW	1,546,346	1,647,346	101,000	6.53%
SNOW & ICE PERSONAL SERVICES	49,894	50,000	106	-100.0%
SNOW & ICE OTHER EXPENSES	144,900	151,000	6,100	-100.0%
SNOW & ICE EQUIPMENT	30,206	24,000	-6,206	0.0%
(423) TOTAL SNOW & ICE	225,000	225,000	0	0.00%
STREET LIGHTING	198,000	100,000	-98,000	-49.5%
(424) TOTAL STREET LIGHTING	198,000	100,000	-98,000	-49.49%
REFUSE & DISPOSAL	1,351,405	1,402,709	51,304	3.8%
(430) TOTAL REFUSE & DISPOSAL	1,351,405	1,402,709	51,304	3.80%
HEALTH INSPECTION PERSONAL SERVICES	130,926	117,626	-13,300	-71.4%
HEALTH INSPECTION OTHER EXPENSES	40,935	54,235	13,300	36.4%
(510) TOTAL HEALTH INSPECTION	171,861	171,861	0	0.00%
COUNCIL ON AGING PERSONAL SERVICES	160,332	153,809	-6,523	-46.7%
COUNCIL ON AGING OTHER EXPENSES	5,983	10,575	4,592	76.8%
(541) TOTAL COUNCIL ON AGING	166,315	164,384	-1,931	-1.16%
YOUTH SERVICES PERSONAL SERVICES	330,090	350,510	20,420	-20.5%
YOUTH SERVICES OTHER EXPENSES	75,957	55,537	-20,420	-26.9%
(542) TOTAL YOUTH SERVICES	406,047	406,047	0	0.00%
VETERANS PERSONAL SERVICES	4,800	4,800	0	-74.3%
VETERANS OTHER EXPENSES	472,869	526,032	53,163	11.2%
(543) TOTAL VETERANS	477,669	530,832	53,163	11.13%
LIBRARY PERSONAL SERVICES	624,050	626,170	2,120	0.3%
LIBRARY OTHER EXPENSES	219,200	217,080	-2,120	-1.0%
(610) TOTAL LIBRARY	843,250	843,250	0	0.00%

City of Amesbury
FY 2021 Approved Budget

City of Amesbury General Fund Operating Budget				
	FY 2020	FY 2021		
	BUDGET	BUDGET	\$ Increase	% Increase
DEBT EXPENSES	1,514,855	3,965,701	2,450,846	161.8%
(700) TOTAL DEBT	1,514,855	3,965,701	2,450,846	161.79%
STATE ASSESSMENTS	2,838,333	2,838,333	0	0.0%
(820) TOTAL STATE ASSESSMENTS	2,838,333	2,838,333	0	0.00%
EMPLOYEE BENEFITS	6,102,866	6,354,404	251,538	4.1%
(910) TOTAL EMPLOYEE BENEFITS	6,102,866	6,354,404	251,538	4.12%
LIABILITY INSURANCE	306,800	214,961	-91,839	-29.9%
(945) TOTAL LIABILITY INSURANCE	306,800	214,961	-91,839	-29.93%
RESERVES	225,000	225,000	0	0.0%
(946) TOTAL RESERVES	225,000	225,000	0	0.00%
TRANSFERS	216,700	375,928	159,228	73.5%
(990) TOTAL TRANSFERS	216,700	375,928	159,228	73.48%
TOTAL GENERAL FUND	61,590,324	65,356,452	3,766,128	6.13%

That to fund said appropriation, the City Council approves \$63,274,109 to be raised by taxation and other revenue sources and further that \$2,082,343 be applied from the sources detailed below:

SOURCE	AMOUNT
Sale of Cemetery Lots	\$19,000
Ambulance Receipts	\$800,000
Youth Revolving	\$297,000
Cemetery Interest	\$3,500
Smart Growth Stabilization	\$100,000
General Stabilization	\$459,352
DIF Revenue	\$403,491
Total	\$2,082,343

Further voted that the City Council approves the following enterprise fund budgets:

Sewer Department \$2,761,886

That to fund said Sewer Department appropriation, the City Council approves \$2,700,000 to be raised by user fee charges and \$61,886 be applied from the Sewer Enterprise retained earnings.

Water Department \$4,307,500

That to fund said Water Department appropriation, the City Council approves \$4,010,000 to be raised by user fee charges and \$297,500 be applied from the Water Enterprise retained earnings.

Cable Public Access \$300,000

That to fund said Cable Public Access appropriation, the City Council approves \$300,000 to be raised by user fee charges.

TOTAL APPROPRIATION \$72,725,838

FY21 BUDGET BREAKDOWN



The FY21 Budget was approved in September 2020 by City Council. Below is an estimated breakdown of the complete budget as well as the tax bill impact for the average household. These numbers are estimated as valuations will not be certified until November 2020.

Grand Total FY 2020 General Fund Budget	\$ 61,590,324
Grand Total FY 2021 General Fund Budget	\$ 65,356,452
Year over Year Budget \$ Increase	\$ 3,766,128
Year over Year % Increase	6.11%
Summary of Budget Increases (Decreases)	
City Council Required Financial Audit Fees	\$ 20,800
City Council Stipends stopped as of 11/1/20	\$ (24,666)
Mayor's Office Communications Director	\$ 17,281
Administration & Finance Operational Decrease	\$ (21,431)
Assessor's Office Required Revaluation	\$ 25,450
Treasurer's Office Operational Decrease	\$ (7,700)
Central Supplies Decrease	\$ (8,300)
Conservation Dept. Operational Decrease	\$ (1,245)
Economic Development Operational Decrease	\$ (27,057)
Other Local Assessments Decrease	\$ (2,005)
Municipal Buildings Decrease	\$ (4,829)
Regional School Assessment Increase	\$ 224,522
DPW Road Work (previously funded from Free Cash)	\$ 101,000
Street Lighting Decrease (savings from LED)	\$ (98,000)
Refuse & Disposal Fixed Cost Increase	\$ 51,304
COA Operational Decrease	\$ (1,931)
Veterans Benefits IMA Fixed Cost Increase	\$ 53,163
Debt Service - AES	\$ 1,846,729
Debt Service - South Hunt Road Reconstruction	\$ 457,959
Debt Service - Athletic Fields	\$ 146,157
School Department Additional	\$ 700,000
Employee Benefits Fixed Cost Increase	\$ 251,538
Liability Insurance	\$ (91,839)
Capital Leases approved in FY 20	\$ 159,228
Total Year over Year Budget Changes	\$ 3,766,128
Increase in Cherry Sheet Assessments	\$ 188,906
Net Decrease in Local Revenue and Overlay Savings	\$ 369,179
Year over Year Revenue & Expense Changes	\$ 4,324,213

Estimated Tax Bill Impact		
<i>*Based on Single Family Home Valued at \$420,634</i>		
Budget Change		Tax Bill Impact
\$ 20,800		\$ 3.34
\$ (24,666)		\$ (3.96)
\$ 17,281		\$ 2.77
\$ (21,431)		\$ (3.44)
\$ 25,450		\$ 4.08
\$ (7,700)		\$ (1.24)
\$ (8,300)		\$ (1.33)
\$ (1,245)		\$ (0.20)
\$ (27,057)		\$ (4.34)
\$ (2,005)		\$ (0.32)
\$ (4,829)		\$ (0.77)
\$ 224,522		\$ 36.03
\$ 101,000		\$ 16.21
\$ (98,000)		\$ (15.73)
\$ 51,304		\$ 8.23
\$ (1,931)		\$ (0.31)
\$ 53,163		\$ 8.53
\$ 1,846,729		\$ 296.37
\$ 457,959		\$ 73.50
\$ 146,157		\$ 23.46
\$ 700,000		\$ 112.34
\$ 251,538		\$ 40.37
\$ (91,839)		\$ (14.74)
\$ 159,228		\$ 25.55
\$ 188,906		\$ 30.32
\$ 369,179		\$ 59.25
\$ 4,324,213		\$ 693.97

Estimated Tax Bill, based on single family home valued at \$420,634 = **\$693.97**

Estimated Tax Rate = **18.17**