



CITY OF AMESBURY, MASSACHUSETTS

SUPPORTING DOCUMENTATION FOR THE FISCAL YEAR 2019 OPERATING BUDGET

JULY 1, 2018 THROUGH JUNE 30, 2019

PRESENTED TO:

CITY COUNCIL

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MAYOR

C. KENNETH GRAY

MAY 2018

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Amesbury

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May 8, 2018

Dear City Councilors and Residents,

I am pleased to submit the Fiscal Year 2019 operating budget, which was prepared in consultation with the Chief Financial Officer and department heads.

This year's budget is essentially a level services budget across the all departments with the notable exception of the schools, where my recommendation is to increase their operating budget by \$1.024 million or 3.34 % over the FY18 school budget, representing \$100K in additional spending over the school's FY19 level services budget estimate.

Preparing the FY19 budget has proven to be a challenge due to several concurrent factors:

1. FY19 is the third year of all of the city's collective bargaining agreements and as such is the highest of the three year increases. Personnel related costs represent about 70% of the city's overall costs and salaries are the largest part those costs.
2. Our recycling costs in FY19 will dramatically increase due to megatrends at the international level, specifically, China's reluctance to buy our single stream recycled waste. As a result, instead of receiving about \$10.00 per ton for our recycled trash, we will be paying about \$30.00 per ton.
3. FY19 level service school costs will increase by \$924K driven by increases in personnel costs, insurance and special education.

Once again, the goal of this budget is to achieve a financial balance between investing in our schools, improving our city services, and building our sense of community, while concurrently striving to get our property tax burden under control.

Our overall goals remain as they have been and are reflected in this budget. They are:

1. Get Property Taxes Under Control

- Control property taxes while maintaining or improving our municipal services. Focus on initiatives that will result in economic development primarily by expanding our commercial/industrial tax base so that we can raise much needed revenue in the future without further burdening homeowners.

2. Strive For Excellence in Our Schools

- Invest in education, with the majority of our increased tax levy dollars going to our schools. We must strive for excellent schools, but not to the extent that we dig ourselves deeper into a property tax hole, or deprive our citizens of vital municipal services.

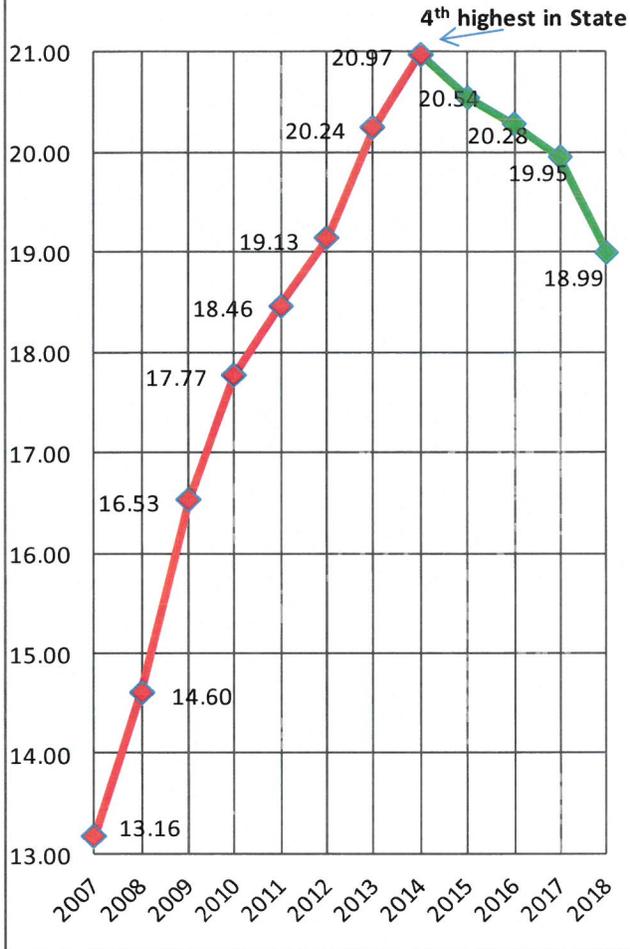
3. Build Our Community

- Continuously improve the quality of life in Amesbury and promote and encourage a positive sense of community. Do this, for example, by improving community aesthetics, conserving energy and driving sustainable energy initiatives, increasing paving volume, and improving our neighborhoods.

I am pleased to report that we are achieving these objectives on all fronts and this FY19 budget is designed to continue our progress. The following five charts show progress on reaching our property tax goals.

Chart 1, Amesbury Tax Rate 2007-2018

Per \$1000.00 in assessed valuation



A little over four years ago, halfway through FY 2014, when I first took office, Amesbury's property tax rate of \$20.97 (per thousand of assessed value) had grown continuously to be the 4th highest of the 351 cities and towns in Massachusetts. After eight consecutive years of increasing rates, my first budget, which was for FY2015, reduced our rate to \$20.54, and our statewide ranking dropped to 13th. My FY2016 budget again reduced our rate, this time to \$20.28 and moved us down to 20th highest in the state. In FY2017 my budget brought the rate down again, this time to \$19.95 which further reduced our ranking in the Commonwealth to 32nd. The FY18 tax rate of \$18.99 ranked us as the 57th highest in MA. For FY19, I expect our rate to drop for the fifth consecutive year. Our property taxes are still higher than those of our surrounding communities, Essex County, and the Massachusetts average, but we expect to be moving our property taxes in the right direction for the fifth consecutive year.

Chart 2, Tax Rates, Essex County Communities Change from FY15-FY18

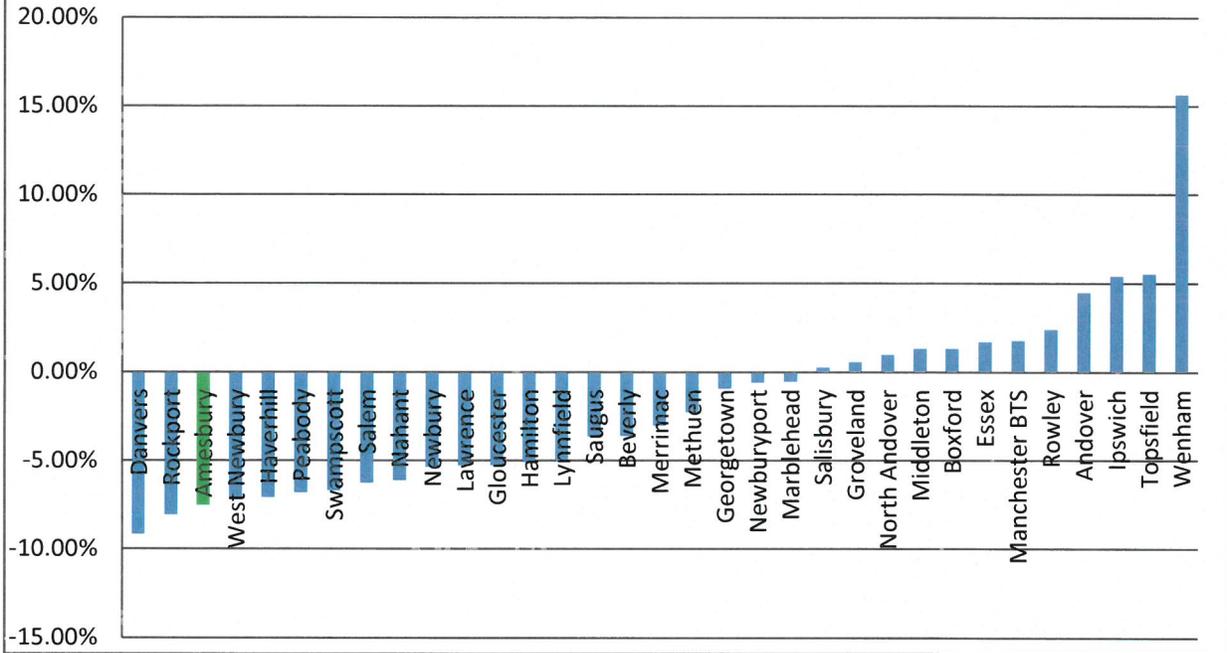


Chart 2, above, shows how our tax rate reductions compared to all of the communities in Essex County. As can be seen, we are doing extremely well comparatively, having reduced our rate by the third most of all of the 34 cities and towns in the county. What is also interesting is that this graph shows that over 1/3 of county communities had tax rate *increases*, despite their property values *increasing*. Hopefully this data will put to rest the meme that tax rates are simply a reflection of property value changes. In our case, spending restraint and new growth have contributed materially to Amesbury out-performing other communities with respect to tax rates.

Chart 3, Change in SF Property Tax Bills, Essex County FY15 to FY18

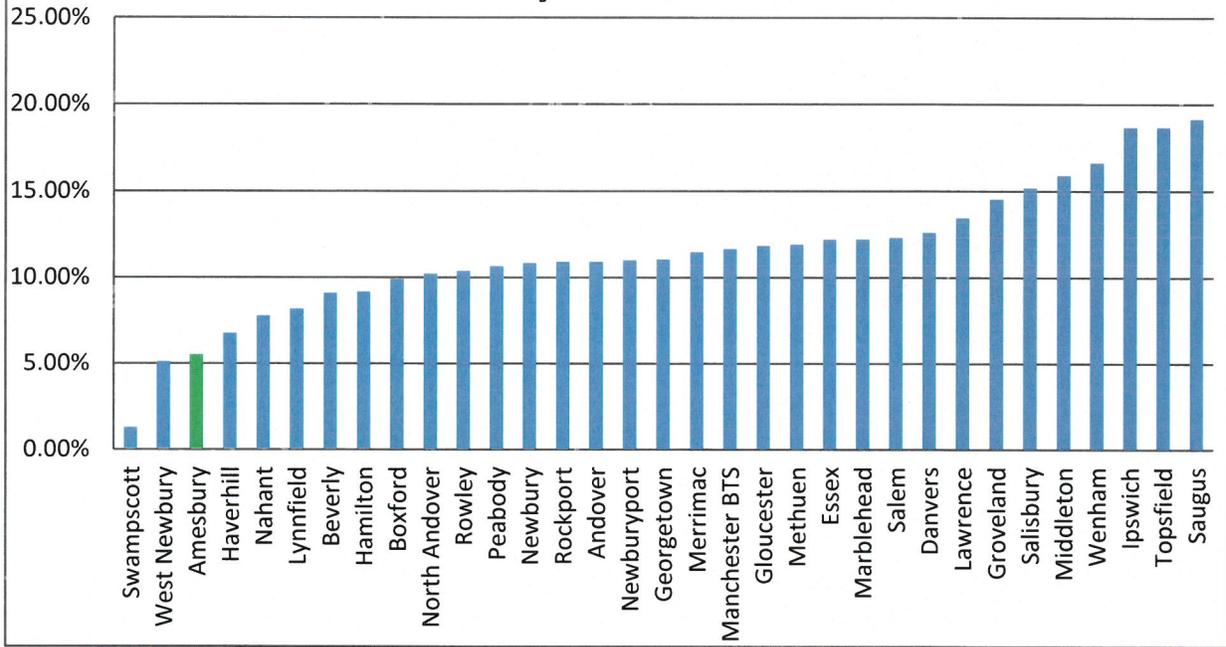
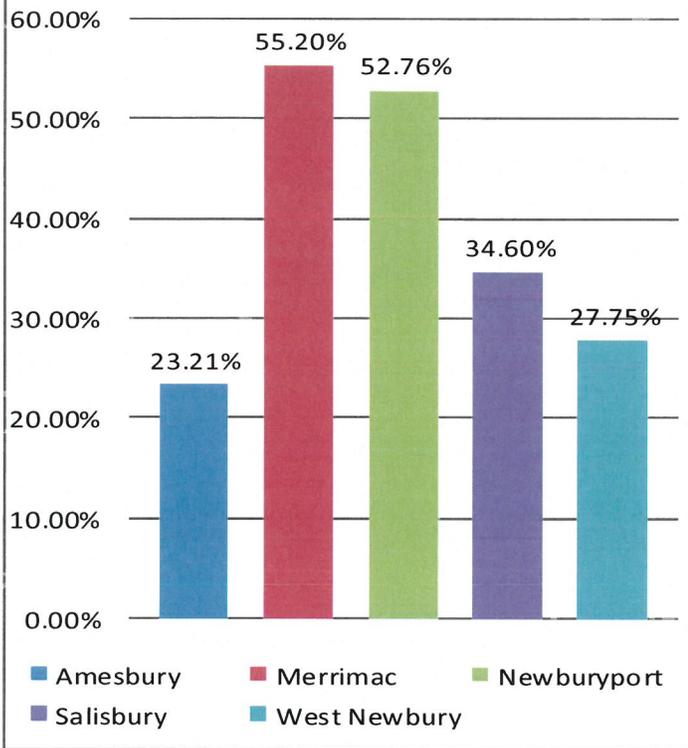


Chart 3 shows that in addition to great progress on tax *rates*, we are holding the line on property tax *bills* as well. In fact, as the chart shows, we have done better than 31 of the 34 Essex county communities in holding down increases over the last four years. Our success in this regard has been due to spending restraint, specifically spending and taxing less than state law allows, and from new growth, a result of our economic development efforts to date.

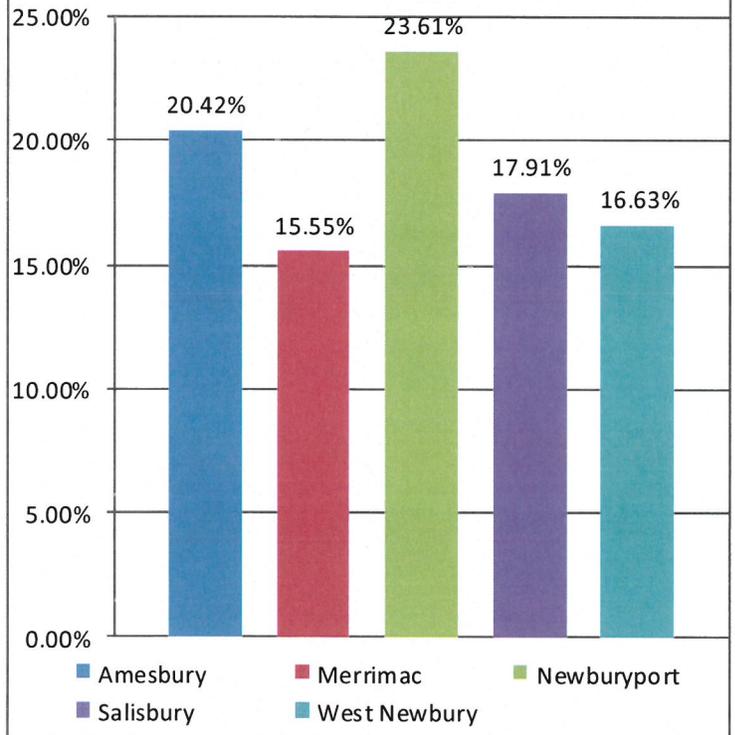
Chart 4, Cumulative SF prop value change, 2003-2014



While tax rates and tax bills have been improving relative to other Essex County communities, property values are improving as well, especially when compared to surrounding communities. Chart 4 shows how Amesbury home value changed compared to surrounding communities from 2003 to 2014. As can be seen, although our values increased, we did poorly compared to surrounding communities.

However, as chart 5 shows, since 2014 property our values have increased *more* than three of the four surrounding communities and we are closing the gap.

Chart 5, Cumulative SF Prop value change 2014-2018



Schools

Each and every year, for ten consecutive years, from 2005 thru 2014, our schools had been forced to cut teachers, cut programs, increase class sizes, and raise fees.

Four budgets ago, we were able to reverse that trend. For the first time in ten years, we stopped the cuts and began the process of rebuilding our schools. Over the last three budget years the restoration of our schools has continued. We have added back

I am proud to report that for the fourth consecutive year, the rebuilding will continue. This budget includes funding for additional personnel and spending over level services. In FY19, we plan to increase investment in our schools by \$1,024,400. In addition, over \$300K is allocated to the schools to cover one-time costs such as capital improvements and unanticipated special education costs.

Finally, we are well on our way towards the construction of a new elementary school. We have recently hired an Owners Project Manager and an architectural firm to aid us in the next phase of the project. We are currently entering the phase where we will be asking the public to weigh in on the design and location of the new school.

We have additional progress to make, but we are certainly moving our schools in the right direction.

Community Building

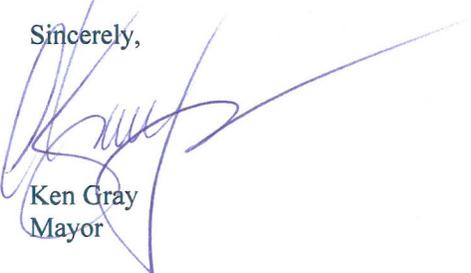
One of the most important roles of municipal government is to strive to continuously improve the quality of life of its citizens. There are many ways to do this, and the following are some of things that can be expected in the upcoming year.

- Construction of a “tot” park in the Upper Millyard near Flatbreads Pizza.
- Conversion of all of our streetlights to LED bulbs saving money and energy while improving lighting quality.
- The construction of a 4MW solar facility on the Titcomb landfill, which in conjunction with the new 6 MW facility on S. Hunt Rd. will result in Amesbury being one of the largest generators of solar power in Massachusetts.
- Continued progress on street paving.

To summarize, in spite of this year’s obstacles, we remain in a great place, making tremendous progress toward meeting all of our goals. This budget supports the continuance of that progress; it provides for significant investment in our schools while maintaining or improving services across all municipal departments. We are doing all of this while concurrently improving the quality of life for our citizens.

Thank you for your consideration.

Sincerely,



Ken Gray
Mayor

Budget Summary

Overview

The proposed FY19 general government operating budget is \$59,912,544. Total spending is proposed to increase by \$1,452,123, or 2.48%, over the FY18 adopted budget. Revenues from sources other than property taxes are projected to be up \$292,712 compared with FY18, resulting in a property tax levy increase of \$1,159,411. A large part of the change in both revenue and expenditures is due to retirement of \$988,437 in school debt expense offset by a reduction of \$724,237 in revenue due to the expiration of associated reimbursements from the state.

Schools

The city's largest expense is the cost of running our schools. At \$31,613,694, a 3.35% increase over last fiscal year, schools represent approximately 53% of our budgeted expenditures for FY19.

Other Expenses

Our next largest expense categories are Public Safety at \$7,780,136 up 5.12% from last year, followed by the DPW at \$2,688,690, up 11.74% from last year (driven by a 27.43% increase in refuse collection and disposal).

Revenue

Total revenue from sources other than property taxes is projected to increase by \$292,712 including increases of \$149,637 in State Funding (Cherry Sheet), \$129,354 in Youth Services revenue, \$295,000 in ambulance revenue, and approximately \$461,000 in various other revenue and fund sources, all offset by a reduction of \$742,237 in school building assistance. The School building assistance is itself offset by a \$988,437 reduction in school debt.

Summary

City expenses continue to be driven by personnel related costs which, including salaries and benefits, represent in excess of 70% of our costs. In addition, we are facing a large increase in refuse removal due to changes in recycling revenue and increased expenses in insurance and special education in our schools.

In spite of these challenges, and unlike most of the communities in Massachusetts, we have managed to hold property tax increases to a level below those allowed by law. As we move forward, we can expect to see the benefits of our economic development initiatives take hold as our property tax burden gets spread to a growing commercial and industrial base.

REVENUE & EXPENSE SUMMARIES

City of Amesbury General Fund Revenue

	2017 Actual	2018 Budget	2019 Forecast	Dollar Variance	% Variance
Property Taxes	\$ 39,828,675	\$ 40,827,595	\$ 41,987,006	\$ 1,159,411	2.8%
Local Receipts:					
<i>Motor Vehicle Excise -</i>					
Motor Vehicle Excise	2,063,924	2,063,500	2,100,000	36,500	1.8%
<i>Other Excise:</i>					
Hotel Room Tax	221,972	221,750	375,000	153,250	69.1%
Boat Excise	11,687	11,500	11,500	-	0.0%
Meals Tax	212,011	212,000	215,000	3,000	0.0%
<i>Penalties & Interest:</i>					
Penalty/Int. on Prop. Tax	175,387	90,000	73,100	(16,900)	-18.8%
Penalty/Int. on Tax Title	85,859	85,000	50,600	(34,400)	-40.5%
Penalty/Int. on Excise	16,171	16,000	12,900	(3,100)	-19.4%
<i>Payment in Lieu -</i>					
Payment in Lieu of Taxes	12,275	12,000	12,000	-	0.0%
<i>Other Charges -</i>					
Other Charges for Services	53,875	53,000	55,000	2,000	N/A

City of Amesbury General Fund Revenue

	2017 Actual	2018 Budget	2019 Forecast	Dollar Variance	% Variance
Local Receipts (continued):					
<i>Fees:</i>					
Treasurer Fee	55,226	55,000	55,000	-	0.0%
Fees	73,537	73,000	75,000	2,000	2.7%
<i>Other Receipts -</i>					
Other Revenue	39,818	35,000	35,000	-	0.0%
<i>Licenses/ Permits:</i>					
Liquor License	33,485	33,000	33,000	-	0.0%
Other License	35,425	35,000	35,000	-	0.0%
Permits	1,007,459	690,000	700,000	10,000	1.4%
<i>Fines/ Forfeits:</i>					
Non-Criminal Violations	15,675	15,500	18,600	3,100	20.0%
Court Fines	47,977	47,500	57,000	9,500	20.0%
<i>Investment Income -</i>					
Interest - General	18,244	18,000	18,000	-	0.0%
<i>Misc. Recurring -</i>					
Medicare Reimbursement	145,276	145,000	150,000	5,000	3.4%
Recycling	10,465	10,000	5,000		
Compost	19,875	16,000	10,000		
Total Local Receipts	4,355,623	3,937,750	4,096,700	158,950	4.0%

City of Amesbury General Fund Revenue

	2017 Actual	2018 Budget	2019 Forecast	Dollar Variance	% Variance
Intergovernmental - State (Cherry Sheet):					
Loss of Tax Vets/ Blind/Widow	62,651	62,651	63,647	996	1.6%
Lottery Aid	1,870,518	1,943,468	2,011,489	68,021	3.5%
Veterans Benefits	312,205	374,734	331,206	(43,528)	-11.6%
Chapter 70 Aid	8,995,077	9,061,587	9,127,527	65,940	0.7%
Charter School	45,707	42,864	101,072	58,208	135.8%
School Building Assistance	742,233	742,237	-	(742,237)	-100.0%
Total Intergovernmental - State (Cherry Sheet)	12,028,391	12,227,541	11,634,941	(592,600)	-4.8%
Interfund Operating Transfers:					
Transfer from General Stabilization *	-	-	100,000	100,000	N/A
Transfer from Smart Growth Stabilization	-	-	47,300	47,300	N/A
Transfer from Youth	328,760	407,085	536,439	129,354	31.8%
Transfer from Waterways Improvement	7,500	7,500	7,500	-	0.0%
Transfer from Sale of Cemetery Lots	20,000	22,000	19,000	(3,000)	-13.6%
Transfer from Ambulance	787,345	685,000	980,000	295,000	43.1%
Transfer from Proceeds from Sale of Real Estate	-	-	232,280	232,280	0.0%
Transfer from Insurance Receipts	-	-	18,000	18,000	0.0%
Transfer from Cemetery Trust	4,160	2,000	4,000	2,000	100.0%
Transfer from Regional Health	53,468	-	-	-	0.0%
Total Intergovernmental - State (Cherry Sheet)	1,201,233	1,123,585	1,944,519	820,934	73.1%

* Added as part of revised budget document, on August 23, 2018, to reflect City Council Order #2018-038 which provided funding for projected cost increases related to School Department special education for fiscal year 2019.

City of Amesbury General Fund Revenue

	2017 Actual	2018 Budget	2019 Forecast	Dollar Variance	% Variance
Miscellaneous Revenue:					
Free Cash (Budget only)	-	343,950	349,378	5,428	1.6%
<u>GENERAL FUNDS TOTAL</u>	\$ 57,413,922	\$ 58,460,421	\$ 60,012,544	\$ 1,552,123	2.7%

City of Amesbury Enterprise Funds Revenue

	2017 Actual	2018 Budget	2019 Forecast	Dollar Variance	% Variance
WATER/SEWER/LANDRY					
Water	\$ 3,960,789	\$ 4,147,525	\$ 4,248,288	\$ 100,763	2.4%
Sewer	2,806,721	2,882,204	3,029,283	147,079	5.1%
Landry	2,497	3,500	-	(3,500)	-100.0%
<u>ENTERPRISE FUNDS TOTAL</u>	<u>\$ 6,770,007</u>	<u>\$ 7,033,229</u>	<u>\$ 7,277,571</u>	<u>\$ 244,342</u>	<u>3.5%</u>

**City of Amesbury
General Fund Expenditures**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Mayor Recommended	Dollar Variance	Percentage Variance
Mayor's Office							
Mayor's Office	\$ 201,686	\$ 192,510	\$ 198,632	\$ 212,932	\$ 216,909	\$ 3,977	1.87%
Legal	100,288	134,985	149,693	110,300	110,300	-	0.00%
Total Mayor's Office	301,974	327,495	348,325	323,232	327,209	3,977	1.23%
Council/Clerk							
Municipal Council	88,758	108,499	87,793	95,517	93,000	(2,517)	-2.64%
Town Clerk	163,898	170,128	195,417	175,476	177,081	1,605	0.91%
Election/Registration	30,727	36,166	31,499	56,650	39,582	(17,068)	-30.13%
Total Council/Clerk	283,383	314,793	314,709	327,643	309,663	(17,980)	-5.49%
Fire	3,173,958	3,384,134	3,455,850	3,305,544	3,528,283	222,739	6.74%
Police							
Police Department	3,861,390	3,907,638	4,059,703	4,095,477	4,251,853	156,376	3.82%
Harbormaster	7,500	7,500	7,500	7,500	12,500	5,000	66.67%
Total Police	3,868,890	3,915,138	4,067,203	4,102,977	4,264,353	161,376	3.93%
Community & Social Services							
Council on Aging	135,510	147,202	142,019	156,778	159,113	2,335	1.49%
Youth Services	261,705	296,441	328,760	407,085	436,439	29,354	7.21%
Veterans Services	499,711	485,664	536,141	527,186	528,186	1,000	0.19%
Library	741,249	785,535	768,445	825,780	846,940	21,160	2.56%
Total Community & Social Services	1,638,175	1,714,842	1,775,365	1,916,829	1,970,678	53,849	2.81%
Administration & Finance							
Administration & Finance	274,133	271,233	283,386	295,902	302,609	6,707	2.27%
Assessors	179,219	213,770	208,468	212,723	209,707	(3,016)	-1.42%
Treasurer/Collector	196,327	208,605	210,671	215,653	223,839	8,186	3.80%
Management Information Systems	276,235	289,040	275,694	284,059	294,558	10,499	3.70%
Total Administration & Finance	925,914	982,648	978,219	1,008,337	1,030,713	22,376	2.22%
Community & Economic Development							
Community & Economic Development	313,145	355,773	383,807	333,022	321,337	(11,685)	-3.51%
Planning Board	16,388	12,766	13,279	10,500	2,800	(7,700)	-73.33%
Zoning Board of Appeals	4,531	1,278	5,581	1,425	600	(825)	-57.89%
Total Community & Economic Development	334,064	369,817	402,667	344,947	324,737	(20,210)	-5.86%

City of Amesbury
General Fund Expenditures - Continued

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Mayor Recommended	Dollar Variance	Percentage Variance
Energy & Environmental Affairs							
Energy & Environmental Affairs	-	-	-	85,500	111,325	25,825	N/A
Conservation Commission	51,405	46,894	53,724	48,891	47,510	(1,381)	-2.82%
Total Inspectional Services	51,405	46,894	53,724	134,391	158,835	24,444	18.19%
Inspectional Services							
Inspectional Services	206,561	211,414	233,727	270,418	301,741	31,323	11.58%
Regional Health Services	147,419	145,970	153,090	182,418	166,866	(15,552)	-8.53%
Weights & Measures	4,500	4,500	4,500	4,500	4,500	-	0.00%
Total Inspectional Services	358,480	361,884	391,317	457,336	473,107	15,771	3.45%
Public Works							
Public Works	1,292,331	1,371,326	1,409,183	1,431,741	1,446,936	15,195	1.06%
Recycle & Refuse	914,294	841,805	989,738	974,491	1,241,754	267,263	27.43%
Snow & Ice	679,789	323,584	651,618	225,000	225,000	-	0.00%
Total Public Works	2,886,414	2,536,715	3,050,539	2,631,232	2,913,690	282,458	10.73%
Other Operating							
Central Supply	59,153	63,061	60,429	68,900	68,100	(800)	-1.16%
Municipal Buildings	195,393	147,447	145,964	168,180	159,700	(8,480)	-5.04%
Outdoor Lighting	192,000	204,995	208,400	198,000	198,000	-	0.00%
Insurance	285,139	286,496	296,940	301,900	298,300	(3,600)	-1.19%
Other Assessments	20,672	17,995	13,211	3,519	7,000	3,481	98.92%
Total Other Operating	752,357	719,994	724,944	740,499	731,100	(9,399)	-1.27%
Education							
School Department	28,148,498	28,957,496	29,669,627	30,589,294	31,713,694*	1,124,400	3.68%
Regional School Assessments	1,050,626	870,101	975,017	1,141,730	1,259,821	118,091	10.34%
Total Education	29,199,124	29,827,597	30,644,644	31,731,024	32,973,515	1,242,491	3.92%
Other							
Debt Service	2,287,971	2,435,804	2,809,258	2,594,062	1,605,625	(988,437)	-38.10%
Employee Benefits	4,696,736	4,902,625	5,333,068	5,568,280	5,901,227	332,947	5.98%
Reserves & Other	491,000	524,110	1,068,567	560,148	705,758	145,610	25.99%
State & County Assessments	2,780,572	2,821,206	2,535,140	2,713,940	2,794,051	80,111	2.95%
Total Other	10,256,279	10,683,745	11,746,033	11,436,430	11,006,661	(429,769)	-3.76%
TOTAL GENERAL FUND EXPENDITURES	\$ 54,030,417	\$ 55,185,696	\$ 57,953,539	\$ 58,460,421	\$ 60,012,544	\$ 1,552,123	2.65%

* Revision made on August 23, 2018 to reflect City Council Order #2018-038 which provided funding for projected cost increases related to School Department special education for fiscal year 2019.

**City of Amesbury
Enterprise Funds Expenditures**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	Mayor Recommended	Dollar Variance	Percentage Variance
WATER/SEWER/LANDRY							
Water	\$ 3,865,588	\$ 3,996,006	\$ 3,960,789	\$ 4,147,525	\$ 4,248,288	\$ 100,763	2.43%
Sewer	2,769,421	2,783,791	2,806,720	2,882,204	3,029,283	147,079	5.10%
Landry Stadium	11,825	3,205	2,721	3,500	-	(3,500)	-100.00%
TOTAL ENTERPRISE FUNDS EXPENDITURES	\$ 6,646,834	\$ 6,783,002	\$ 6,770,230	\$ 7,033,229	\$ 7,277,571	\$ 244,342	3.47%

Mayor's Office

**Mayor's Office
Legal Services**

**City of Amesbury
Mayor's Office
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mayor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000121511000	Salaries & Wages	\$ 182,300.04	\$ 184,668.77	\$ 188,935.87	188,145.90	\$ 194,659.00	\$ 6,513.10	3.46%
Object Type - Expenses - 2								
1000121531600	Mayor Consulting	10,860.00	-	-	15,000.00	15,000.00	-	0.00%
1000121531700	Mayor Advertising	329.88	60.31	702.19	200.00	200.00	-	0.00%
1000121532000	Mayor Training	640.40	207.18	957.59	800.00	-	(800.00)	-100.00%
1000121534000	Mayor Communications	767.97	945.78	897.15	1,050.00	1,050.00	-	0.00%
1000121542000	Mayor Office Supplies	955.21	544.99	1,164.08	1,500.00	1,000.00	(500.00)	-33.33%
1000121542100	Mayor Printed Supplies	-	72.00	200.00	-	-	-	N/A
1000121571000	Mayor Travel	1,842.87	3,121.48	2,820.02	2,736.00	2,000.00	(736.00)	-26.90%
1000121573000	Mayor Dues and Memberships	3,990.00	2,889.09	2,955.00	3,500.00	3,000.00	(500.00)	-14.29%
		19,386.33	7,840.83	9,696.03	24,786.00	22,250.00	(2,536.00)	-10.23%
TOTAL		\$ 201,686.37	\$ 192,509.60	\$ 198,631.90	\$ 212,931.90	\$ 216,909.00	\$ 3,977.10	1.87%

City Of Amesbury

Mayor's Office Salaries and Wages - Proposed FY 2019

Filters			
Department: 121	Object: 5110		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc			

Account #	Account Description	Position	Amount	FTE
Account # - 1000121511000				
1000121511000	Salaries & Wages	Mayor	\$80,000.00	1.0
1000121511000	Salaries & Wages	Chief of Staff	\$61,409.00	1.0
1000121511000	Salaries & Wages	Communications Director	\$53,250.00	1.0
Account # - 1000121511000 Subtotal:			\$194,659.00	3.0
Total:			\$194,659.00	3.0

**City of Amesbury
Legal
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000151530600	Legal Consultant Services	\$ 100,218.43	\$ 134,984.76	\$ 146,893.29	\$ 100,100.00	\$ 100,100.00	\$ -	0.00%
1000151530900	Legal Consultant Labor	70.00	-	2,800.00	10,200.00	10,200.00	-	0.00%
		<u>\$ 100,288.43</u>	<u>\$ 134,984.76</u>	<u>\$ 149,693.29</u>	<u>\$ 110,300.00</u>	<u>\$ 110,300.00</u>	<u>\$ -</u>	<u>0.00%</u>

Council/Clerk

**Council
Clerk
Elections**

**City of Amesbury
City Council
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000111511000	City Council Salaries & Wages	\$ 34,159.47	\$ 33,828.15	\$ 34,087.30	32,000.00	\$ 32,000.00	\$ -	0.00%
1000111513000	City Council Overtime	-	209.87	133.34	4,000.00	1,000.00	(3,000.00)	-75.00%
		34,159.47	34,038.02	34,220.64	36,000.00	33,000.00	(3,000.00)	-8.33%
Object Type - Expenses - 2								
1000111530100	City Council Audit Services	46,000.00	64,305.47	44,000.00	45,000.00	49,000.00	4,000.00	8.89%
1000111531600	City Council Consulting	1,195.00	1,409.19	1,594.42	3,500.00	1,800.00	(1,700.00)	-48.57%
1000111531700	City Council Advertising	6,682.22	7,249.56	7,332.04	7,200.00	7,500.00	300.00	4.17%
1000111532000	City Council Training	413.00	1,161.42	553.35	2,070.00	500.00	(1,570.00)	-75.85%
1000111542000	City Council Office Supplies	228.76	26.49	50.92	1,035.00	500.00	(535.00)	-51.69%
1000111542400	City Council Committee Expenses	-	208.50	-	250.00	250.00	-	0.00%
1000111571000	City Council Travel	79.46	100.46	42.00	461.70	450.00	(11.70)	-2.53%
		54,598.44	74,461.09	53,572.73	59,516.70	60,000.00	483.30	0.81%
TOTAL		\$ 88,757.91	\$ 108,499.11	\$ 87,793.37	\$ 95,516.70	\$ 93,000.00	\$ (2,516.70)	-2.63%

City Of Amesbury

City Council Salaries and Wages - Proposed FY 2019

Filters			
Department: 111	Object: 5110		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc			

Account #	Account Description	Position	Amount	FTE
Account # - 1000111511000				
1000111511000	City Council Salaries & Wages	Council President	\$4,000.00	0.0
1000111511000	City Council Salaries & Wages	D 6 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	D 5 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	D 4 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	D 3 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	D 2 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	D 1 Councilor	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	Councilor At Large	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	Councilor At Large	\$3,000.00	0.0
1000111511000	City Council Salaries & Wages	Clerk to Council	\$4,000.00	0.0
Account # - 1000111511000 Subtotal:			\$32,000.00	0.0
Total:			\$32,000.00	0.0

**City of Amesbury
Clerk
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000161511000	Clerk Salaries & Wages	\$ 160,144.92	\$ 165,874.94	\$ 171,768.42	163,228.84	\$ 169,410.55	\$ 6,181.71	3.79%
1000161512000	Clerk Salaries & Wages Temp	-	-	3,691.75	5,317.65	-	(5,317.65)	-100.00%
1000161515200	Clerk Sick Leave Buy-Back	-	-	15,000.00	-	-	-	N/A
1000161513000	Clerk Overtime			300.51			-	N/A
		160,144.92	165,874.94	190,760.68	168,546.49	169,410.55	864.06	0.51%
Object Type - Expenses - 2								
1000161532000	Clerk Training	453.99	159.47	599.69	800.00	2,200.00	1,400.00	175.00%
1000161534000	Clerk Communications	705.75	851.62	839.58	1,800.00	1,000.00	(800.00)	-44.44%
1000161538800	Clerk Parking Ticket Processing	1,041.34	1,173.15	1,188.45	1,500.00	2,000.00	500.00	33.33%
1000161542000	Clerk Office Supplies	911.68	1,670.31	1,472.09	2,370.00	1,800.00	(570.00)	-24.05%
1000161571000	Clerk Travel	340.40	98.28	256.32	150.00	200.00	50.00	33.33%
1000161573000	Clerk Dues and Memberships	300.00	300.00	300.00	310.00	470.00	160.00	51.61%
		3,753.16	4,252.83	4,656.13	6,930.00	7,670.00	740.00	10.68%
TOTAL		\$ 163,898.08	\$ 170,127.77	\$ 195,416.81	\$ 175,476.49	\$ 177,080.55	\$ 1,604.06	0.91%

City Of Amesbury

Clerk Salaries and Wages - Proposed FY 2019

Filters			
Department: 161	Object: 5110		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc			

Account #	Account Description	Position	Amount	FTE
Account # - 1000161511000				
1000161511000	Clerk Salaries & Wages	City Clerk	\$64,696.85	1.0
1000161511000	Clerk Salaries & Wages	Asst City Clerk	\$59,313.56	1.0
1000161511000	Clerk Salaries & Wages	Admin Assistant	\$39,068.39	1.0
1000161511000	Clerk Salaries & Wages	Records Assistant	\$6,331.75	0.2
Account # - 1000161511000 Subtotal:			\$169,410.55	3.2
Total:			\$169,410.55	3.2

**City of Amesbury
Elections
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000162511000	Elections Salary & Wages	\$ 17,347.13	\$ 16,916.11	\$ 16,417.78	28,850.00	\$ 18,631.75	\$ (10,218.25)	-35.42%
1000162513000	Overtime	-	391.33	3,027.56	2,200.00	2,500.00	300.00	13.64%
		17,347.13	17,307.44	19,445.34	31,050.00	21,131.75	(9,918.25)	-31.94%
Object Type - Expenses - 2								
1000162525600	Elections Voting Machine Mat	1,232.36	1,200.00	1,350.00	1,350.00	1,350.00	-	0.00%
1000162532000	Elections Training	100.00	168.00	150.00	150.00	150.00	-	0.00%
1000162534100	Elections Postage	2,826.00	2,871.48	3,018.38	4,000.00	4,000.00	-	0.00%
1000162542000	Elections Office Supplies	145.29	270.20	-	250.00	250.00	-	0.00%
1000162542100	Elections Printing	7,141.64	13,109.10	4,989.98	17,300.00	10,000.00	(7,300.00)	-42.20%
1000162542200	Elections Election Supplies	122.28	-	517.15	550.00	700.00	150.00	27.27%
1000162558000	Elections Voting Supplies	1,812.08	1,239.59	2,027.72	2,000.00	2,000.00	-	0.00%
		13,379.65	18,858.37	12,053.23	25,600.00	18,450.00	(7,150.00)	-27.93%
TOTAL		\$ 30,726.78	\$ 36,165.81	\$ 31,498.57	\$ 56,650.00	\$ 39,581.75	\$ (17,068.25)	-30.13%

City Of Amesbury

Elections Salaries and Wages - Proposed FY 2019

Filters			
Department: 162		Object: 5110	
Budget Phase: 51		Show Details For: 1	
Show Memos: No		Hide zero lines: Yes	
Sort Column 1: Account # Asc			

Account #	Account Description	Position	Amount	FTE
Account # - 1000162511000				
1000162511000	Elections Salary & Wages	Board of Registrars	\$300.00	0.0
1000162511000	Elections Salary & Wages	Board of Registrars	\$300.00	0.0
1000162511000	Elections Salary & Wages	Board of Registrars	\$300.00	0.0
1000162511000	Elections Salary & Wages	Board of Registrar / Chief Election Official	\$400.00	0.0
1000162511000	Elections Salary & Wages	Wardens	\$3,500.00	0.0
1000162511000	Elections Salary & Wages	Clerks	\$3,000.00	0.0
1000162511000	Elections Salary & Wages	Poll workers	\$7,500.00	0.0
1000162511000	Elections Salary & Wages	tabulators	\$1,000.00	0.0
1000162511000	Elections Salary & Wages	Census & Voter List Maintenance	\$6,331.75	0.0
1000162511000	Elections Salary & Wages	Early Voting staff	\$4,000.00	0.0
1000162511000	Elections Salary & Wages		-\$8,000.00	0.0
Account # - 1000162511000 Subtotal:			\$18,631.75	0.0
Total:			\$18,631.75	0.0

Fire

Fire

**City of Amesbury
Fire Department
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000220511000	Fire Salaries & Wages	\$ 2,272,090.07	\$ 2,202,251.00	\$ 2,180,548.98	2,452,851.00	\$ 2,684,295.90	\$ 231,444.90	9.44%
1000220513000	Fire Overtime	104,717.31	79,736.82	134,420.39	72,530.00	81,903.00	9,373.00	12.92%
1000220513300	Fire Vacation OT	-	35,038.69	348.73	-	-	-	N/A
1000220513400	Fire Ambulance OT	96,080.80	139,053.18	140,813.79	119,332.00	124,435.00	5,103.00	4.28%
1000220513500	Fire Ambulance Training OT	5,728.54	8,670.04	34,010.51	28,519.00	29,989.00	1,470.00	5.15%
1000220514200	Fire Shift Coverage Sick	56,507.10	92,058.66	65,468.21	45,130.00	52,463.00	7,333.00	16.25%
1000220514300	Fire Shift Coverage Injury	16,321.61	24,444.45	43,767.42	18,938.00	22,185.00	3,247.00	17.15%
1000220514400	Fire Holiday Pay	101,391.58	106,086.56	115,004.14	120,361.00	128,480.40	8,119.40	6.75%
1000220514500	Fire Training	2,318.81	17,640.10	6,550.54	-	2,500.00	2,500.00	N/A
1000220514600	Fire Vacation	-	-	-	-	-	-	N/A
1000220515200	Fire Sick Leave Buy-Back	22,500.00	72,500.00	-	10,186.93	63,920.11	53,733.18	527.47%
1000220517900	Public Safety Medical Claims (111F)	619.97	48,179.86	178,199.52	-	-	-	N/A
1000220519100	EMT Stipend	4,615.20	-	-	-	-	-	N/A
1000220519200	Fire Clothing Allowance	48,600.00	50,125.00	51,625.00	48,125.00	48,100.00	(25.00)	-0.05%
1000220519700	Fire Education Incentive	48,250.00	61,493.76	69,900.00	84,000.00	-	(84,000.00)	-100.00%
		2,779,740.99	2,937,278.12	3,020,657.23	2,999,972.93	3,238,271.41	238,298.48	7.94%
Object Type - Expenses - 2								
1000220521100	Fire Electricity	28,114.95	26,370.14	21,414.03	19,867.00	20,270.00	403.00	2.03%
1000220521200	Fire Heat	9,732.66	18,187.72	8,971.05	9,300.00	9,996.00	696.00	7.48%
1000220524100	Fire Other Mun Bldgs Maint	7,962.48	5,998.82	8,504.11	7,100.00	8,500.00	1,400.00	19.72%
1000220524400	Fire Repairs & Maint Fire Equipment	-	4,648.61	-	-	-	-	N/A
1000220524800	Fire Repair & Maint Ambulance	61,338.27	15,831.94	18,842.85	16,200.00	16,200.00	-	0.00%
1000220524900	Fire Repair & Maint Fire Alarm Maintenance	8,971.10	877.82	1,162.98	8,976.00	9,200.00	224.00	2.50%
1000220525100	Fire Repairs & Maint. Vehicles	6,610.45	40,239.92	28,751.77	39,745.00	40,032.00	287.00	0.72%
1000220525300	Fire Repair & Maint Other Equip	2,111.51	2,830.57	1,853.22	5,935.00	7,675.00	1,740.00	29.32%
1000220532000	Fire Training	4,729.01	2,496.73	2,483.05	3,500.00	3,500.00	-	0.00%
1000220534000	Fire Communications	1,921.79	7,201.42	6,113.74	5,220.00	3,500.00	(1,720.00)	-32.95%
1000220542300	Fire In Service Training	-	-	295.00	-	-	-	N/A
1000220542700	Fire Supplies	855.66	17,046.52	12,301.96	22,811.00	15,300.00	(7,511.00)	-32.93%
1000220545000	Fire Custodial Supplies	21,041.36	4,415.93	3,929.30	4,500.00	4,500.00	-	0.00%
1000220548000	Fire Vehicular Supplies	31,051.36	43,901.86	43,882.21	35,338.00	35,336.00	(2.00)	-0.01%
1000220550100	Fire Ambulance Equip/Supplies	30,853.27	71,641.67	78,220.58	77,595.00	78,653.00	1,058.00	1.36%
1000220551000	Fire Prevention	5,064.63	6,088.79	6,878.12	9,300.00	7,615.00	(1,685.00)	-18.12%
1000220558400	Fire Protective Equipment	-	-	25,170.21	28,324.50	22,805.00	(5,519.50)	-19.49%
1000220573000	Fire Dues and Memberships	58,719.42	3,082.36	4,201.55	6,080.00	3,430.00	(2,650.00)	-43.59%
1000220578600	Fire Equip Apparatus/Men	7,787.75	15,940.19	5,615.82	5,780.00	3,500.00	(2,280.00)	-39.45%
		286,865.67	286,801.01	278,591.55	305,571.50	290,012.00	(15,559.50)	-5.09%
Object Type - Capital - 3								
1000220587000	Fire Equipment Replacement	107,350.94	160,054.80	156,600.98	-	-	-	0.00%
TOTAL		\$ 3,173,957.60	\$ 3,384,133.93	\$ 3,455,849.76	\$ 3,305,544.43	\$ 3,528,283.41	\$ 222,738.98	6.74%

City Of Amesbury

Fire Department Salaries and Wages - Proposed FY 2019

Filters			
Department:	220	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000220511000				
1000220511000	Fire Salaries & Wages	Chief/Paramedic	\$137,500.00	1.0
1000220511000	Fire Salaries & Wages	Assistant Chief	\$118,000.00	1.0
1000220511000	Fire Salaries & Wages	Deputy Chief	\$106,000.00	1.0
1000220511000	Fire Salaries & Wages	FF Lieutenant/Paramedic	\$91,837.20	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic/Mechanic	\$86,652.80	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$80,692.56	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$77,827.62	1.0
1000220511000	Fire Salaries & Wages	FF Lieutenant/Paramedic	\$76,530.48	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$76,481.60	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$75,624.38	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$75,624.38	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$73,422.44	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$73,422.44	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$73,422.44	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$73,422.44	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$73,422.44	1.0
1000220511000	Fire Salaries & Wages	FF Lieutenant/EMT	\$71,505.98	1.0
1000220511000	Fire Salaries & Wages	FF Lieutenant/EMT	\$71,505.98	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$70,244.72	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$70,244.72	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$69,322.24	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$67,303.86	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$67,303.86	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$67,303.86	1.0
1000220511000	Fire Salaries & Wages	FF/EMT-I	\$65,396.24	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$64,864.80	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$64,856.48	1.0
1000220511000	Fire Salaries & Wages	FF/EMT	\$64,823.72	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$64,390.82	1.0

City Of Amesbury

Fire Department Salaries and Wages - Proposed FY2019 (Continued)

Account #	Account Description	Position	Amount	FTE
1000220511000	Fire Salaries & Wages	FF/EMT	\$63,934.78	1.0
1000220511000	Fire Salaries & Wages	Assistant Admin	\$63,356.80	1.0
1000220511000	Fire Salaries & Wages	FF/EMT	\$62,267.14	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$61,185.28	1.0
1000220511000	Fire Salaries & Wages	FF/Paramedic	\$61,185.28	1.0
1000220511000	Fire Salaries & Wages	FF/EMT	\$58,930.56	1.0
1000220511000	Fire Salaries & Wages	FF/EMT	\$58,930.56	1.0
1000220511000	Fire Salaries & Wages	Deputy Director	\$5,555.00	0.0
Account # - 1000220511000 Subtotal:			\$2,684,295.90	36.0
Total:			\$2,684,295.90	36.0

Police

**Police
Harbormaster**

**City of Amesbury
Police Department
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000210511000	Police Salaries & Wages	\$ 2,919,477.99	\$ 2,964,692.73	\$ 3,004,790.83	\$ 3,031,460.64	\$ 3,153,759.43	\$ 122,298.79	4.03%
1000210512200	Police Reserve Officers	19,018.71	-	-	53,588.50	79,819.00	26,230.50	48.95%
1000210513000	Overtime	109,519.06	109,566.60	125,843.88	149,857.50	149,857.50	-	0.00%
1000210513100	Recall OT	40,683.19	35,618.38	45,178.29	32,453.00	42,372.00	9,919.00	30.56%
1000210513200	Police Training OT	41,086.55	81,034.50	92,484.36	34,160.00	34,160.00	-	0.00%
1000210513300	Vacation OT	123,091.95	117,278.27	90,368.74	116,083.00	116,083.00	-	0.00%
1000210513600	Sick Leave Coverage	73,600.73	70,038.47	55,882.68	52,155.00	52,155.00	-	0.00%
1000210513700	Court Time	30,546.90	26,820.65	30,283.32	47,580.00	47,580.00	-	0.00%
1000210514400	Holiday Pay	114,516.69	104,668.80	114,175.20	138,941.30	142,045.74	3,104.44	2.23%
1000210514500	Training	-	12,219.30	73.40	-	-	-	N/A
1000210515200	Sick Leave Buy-Back	-	25,000.00	25,000.00	-	22,258.78	22,258.78	N/A
1000210517900	Public Safety Medical Claims (111F)	-	6,246.44	76,124.92	-	-	-	N/A
1000210519200	Clothing Allowance	62,800.00	58,064.99	57,917.00	57,800.00	56,100.00	(1,700.00)	-2.94%
1000210519700	Education Incentive	-	4,350.00	-	-	-	-	N/A
1000210519800	Physical Fitness Incentive	-	-	-	-	5,400.00	5,400.00	N/A
		3,534,341.77	3,615,599.13	3,718,122.62	3,714,078.94	3,901,590.45	187,511.51	5.05%
Object Type - Expenses - 2								
1000210521100	Police Electricity	19,530.03	18,403.83	20,267.38	18,000.00	18,000.00	-	0.00%
1000210521200	Police Heat	4,758.78	4,746.41	3,651.43	4,500.00	4,500.00	-	0.00%
1000210524000	Police Repairs & Maint. Office Equipment	7,015.21	7,888.80	9,693.66	16,955.00	12,000.00	(4,955.00)	-29.22%
1000210524100	Police Other Mun Bldgs Maint	24,631.81	22,635.62	26,348.16	31,928.00	31,928.00	-	0.00%
1000210525000	Police Repairs & Maint Auto Body	-	-	3,575.00	-	-	-	N/A
1000210525100	Police Repairs & Maint. Vehicles	32,005.81	25,151.84	31,853.58	31,340.00	30,340.00	(1,000.00)	-3.19%
1000210525300	Police Repair & Maint Other Equip	4,206.21	5,559.95	9,604.73	13,920.00	12,938.60	(981.40)	-7.05%
1000210527400	Police K9/ACO Operations	-	-	-	-	-	-	N/A
1000210531600	Police Consulting	300.00	426.70	7,200.00	-	-	-	N/A
1000210532000	Police Training	32,558.50	23,063.23	24,110.15	35,475.00	29,500.00	(5,975.00)	-16.84%
1000210534000	Police Communications	8,183.38	5,619.79	7,982.70	12,159.00	9,150.00	(3,009.00)	-24.75%
1000210542000	Police Office Supplies	14,478.51	10,731.28	12,254.90	12,850.00	12,850.00	-	0.00%
1000210542100	Police Printed Supplies	2,291.04	2,799.67	2,944.30	2,500.00	2,500.00	-	0.00%
1000210542300	Police Training Fees	-	644.00	1,121.90	-	-	-	N/A
1000210542700	Police Supplies	5,354.64	6,646.06	1,604.84	-	-	-	N/A
1000210545000	Police Custodial Supplies	2,019.33	2,816.29	1,727.50	1,560.00	1,560.00	-	0.00%
1000210548000	Police Vehicular Supplies	58,937.40	48,497.00	64,799.74	71,172.00	60,000.00	(11,172.00)	-15.70%
1000210558400	Police Protective Equipment-Clothing	-	5,137.68	8,013.60	10,800.00	8,100.00	(2,700.00)	-25.00%
1000210558700	Police Public Safety Supplies	28,613.93	18,366.27	14,727.12	30,180.00	30,180.00	-	0.00%
1000210571000	Police Travel	215.82	-	1,000.00	-	-	-	N/A
1000210573000	Police Dues and Memberships	16,910.21	16,365.51	11,528.02	14,699.00	14,924.00	225.00	1.53%
1000210578100	Police Meals	709.77	614.16	654.34	1,360.00	1,360.00	-	0.00%
		262,720.38	226,114.09	264,663.05	309,398.00	279,830.60	(29,567.40)	-9.56%
Object Type - Capital - 3								
1000210587000	Police Equipment Replacement	64,328.17	65,925.27	76,917.49	72,000.00	70,431.56	(1,568.44)	-2.18%
TOTAL		\$ 3,861,390.32	\$ 3,907,638.49	\$ 4,059,703.16	\$ 4,095,476.94	\$ 4,251,852.61	\$ 156,375.67	3.82%

City Of Amesbury

Police Department Salaries and Wages - Proposed FY 2019

Filters			
Department:	210	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000210511000				
1000210511000	Police Salaries & Wages	Chief	\$160,000.00	1.0
1000210511000	Police Salaries & Wages	Lieutenant XO	\$135,000.00	1.0
1000210511000	Police Salaries & Wages	Lieutenant AD	\$129,000.00	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$94,375.32	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$94,375.32	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$94,370.12	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$93,856.88	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$93,766.40	1.0
1000210511000	Police Salaries & Wages	Sergeant	\$92,416.48	1.0
1000210511000	Police Salaries & Wages	Detective	\$91,683.28	1.0
1000210511000	Police Salaries & Wages	Detective	\$90,365.08	1.0
1000210511000	Police Salaries & Wages	Officer	\$83,525.00	1.0
1000210511000	Police Salaries & Wages	Officer	\$80,015.52	1.0
1000210511000	Police Salaries & Wages	Officer	\$79,713.92	1.0
1000210511000	Police Salaries & Wages	Detective RT	\$79,129.44	1.0
1000210511000	Police Salaries & Wages	Officer	\$79,129.44	1.0
1000210511000	Police Salaries & Wages	Officer	\$77,013.56	1.0
1000210511000	Police Salaries & Wages	Detective	\$76,839.88	1.0
1000210511000	Police Salaries & Wages	Officer	\$76,203.92	1.0
1000210511000	Police Salaries & Wages	Officer	\$76,203.92	1.0
1000210511000	Police Salaries & Wages	Officer	\$76,085.36	1.0
1000210511000	Police Salaries & Wages	Officer	\$75,500.88	1.0
1000210511000	Police Salaries & Wages	Officer	\$75,500.88	1.0
1000210511000	Police Salaries & Wages	Officer	\$75,500.88	1.0
1000210511000	Police Salaries & Wages	Officer	\$75,500.88	1.0
1000210511000	Police Salaries & Wages	Officer	\$72,575.36	1.0
1000210511000	Police Salaries & Wages	Officer	\$72,575.36	1.0
1000210511000	Police Salaries & Wages	Officer	\$72,226.96	1.0
1000210511000	Police Salaries & Wages	Prosecutor	\$71,526.00	1.0

City Of Amesbury

Police Department Salaries and Wages - Proposed FY2019 (Continued)

Account #	Account Description	Position	Amount	FTE
1000210511000	Police Salaries & Wages	Officer	\$69,337.84	1.0
1000210511000	Police Salaries & Wages	Officer	\$69,209.40	1.0
1000210511000	Police Salaries & Wages	Officer	\$69,209.40	1.0
1000210511000	Police Salaries & Wages	Admin / Asst.	\$67,428.03	1.0
1000210511000	Police Salaries & Wages	Officer	\$63,503.44	1.0
1000210511000	Police Salaries & Wages	Officer	\$60,479.64	1.0
1000210511000	Police Salaries & Wages	PSC	\$54,886.64	1.0
1000210511000	Police Salaries & Wages	PSC	\$47,128.30	1.0
1000210511000	Police Salaries & Wages	PSC	\$37,585.45	1.0
1000210511000	Police Salaries & Wages	PSC	\$37,585.45	1.0
1000210511000	Police Salaries & Wages	PSC	\$33,429.80	1.0
Account # - 1000210511000 Subtotal:			\$3,153,759.43	40.0
Total:			\$3,153,759.43	40.0

**City of Amesbury
Harbormaster
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000295511000	Salaries & Wages	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	6,000.00	\$ 6,000.00	\$ -	0.00%
Object Type - Expenses - 2								
1000295578000	Harbormaster Other Unclassified	1,500.00	1,500.00	1,500.00	1,500.00	6,500.00	5,000.00	333.33%
TOTAL		\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 12,500.00	\$ 5,000.00	66.67%

City Of Amesbury

Harbormaster Salaries and Wages - Proposed FY 2019

Filters			
Department:	295	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000295511000				
1000295511000	Salaries & Wages	Harbormaster	\$6,000.00	0.33
Account # - 1000295511000 Subtotal:			\$6,000.00	0.33
Total:			\$6,000.00	0.33

Community & Social Services

**Council on Aging
Youth Services
Veterans Services
Library**

**City of Amesbury
Council on Aging
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000541511000	COUNCIL ON AGING Salaries & Wages	\$ 123,641.57	\$ 133,963.60	\$ 136,436.86	151,238.00	\$ 153,507.22	\$ 2,269.22	1.50%
		123,641.57	133,963.60	136,436.86	151,238.00	153,507.22	2,269.22	1.50%
Object Type - Expenses - 2								
1000541531700	COUNCIL ON AGING Advertising	-	-	-	-	-	-	N/A
1000541532000	COUNCIL ON AGING Training	1,372.00	173.00	405.20	500.00	866.00	366.00	73.20%
1000541534000	COUNCIL ON AGING Communications	2,516.98	2,778.32	3,166.50	2,040.00	2,040.00	-	0.00%
1000541542000	COUNCIL ON AGING Office Supplies	1,538.86	3,034.58	952.11	1,500.00	1,500.00	-	0.00%
1000541571000	COUNCIL ON AGING Travel	1,530.28	1,804.44	1,057.93	1,500.00	1,200.00	(300.00)	-20.00%
1000541578500	COUNCIL ON AGING Office Equipment	4,910.29	5,447.84	-	-	-	-	N/A
		11,868.41	13,238.18	5,581.74	5,540.00	5,606.00	66.00	1.19%
TOTAL		\$ 135,509.98	\$ 147,201.78	\$ 142,018.60	\$ 156,778.00	\$ 159,113.22	\$ 2,335.22	1.49%

City Of Amesbury

Council on Aging Salaries and Wages - Proposed FY 2019

Filters			
Department:	541	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000541511000				
1000541511000	COUNCIL ON AGING Salaries & Wages	Department Head	\$65,975.02	1.0
1000541511000	COUNCIL ON AGING Salaries & Wages	Assistant Director	\$46,721.40	1.0
1000541511000	COUNCIL ON AGING Salaries & Wages	Outreach Coordinator	\$35,000.00	1.0
1000541511000	COUNCIL ON AGING Salaries & Wages	Program Coordinator	\$3,560.80	0.0
1000541511000	COUNCIL ON AGING Salaries & Wages	Outreach PT	\$2,250.00	0.0
Account # - 1000541511000 Subtotal:			\$153,507.22	3.0
Total:			\$153,507.22	3.0

**City of Amesbury
Youth Services
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000542511000	Salaries & Wages	\$ 48,105.85	\$ 221,060.37	\$ 256,697.88	116,217.04	\$ 125,717.00	\$ 9,499.96	8.17%
1000542512000	Salaries & Wages Temp	168,945.21	18,351.25	17,261.00	214,482.00	236,865.00	\$ 22,383.00	10.44%
		217,051.06	239,411.62	273,958.88	330,699.04	362,582.00	31,882.96	9.64%
Object Type - Expenses - 2								
1000542524100	Youth Mun Bldgs Maint	-	9,995.00	380.00	-	-	-	N/A
1000542525100	Youth Services Repairs & Maint Vehicles	-	35.00	535.00	500.00	500.00	-	0.00%
1000542532000	Youth Services Training	223.20	65.00	80.00	550.00	550.00	-	0.00%
1000542534000	Youth Services Communications	2,179.06	2,367.59	2,792.96	4,092.00	4,092.00	-	0.00%
1000542535000	Youth Services Recreation Programs	4,500.02	10,801.92	7,946.12	11,000.00	8,000.00	(3,000.00)	-27.27%
1000542535100	Youth Services Recreation Trips	16,546.90	13,837.83	9,298.69	13,500.00	13,500.00	-	0.00%
1000542535200	Youth Services Bus Transportation	13,522.50	12,425.16	8,301.44	10,000.00	10,000.00	-	0.00%
1000542542000	Youth Services Office Supplies	6,378.60	4,243.04	5,868.33	10,739.00	11,300.00	561.00	5.22%
1000542548000	Youth Services Vehicular Supplies	-	1,109.33	182.38	500.00	500.00	-	0.00%
1000542571000	Youth Services Travel	1,200.00	2,100.00	2,260.15	2,457.00	2,457.00	-	0.00%
1000542573000	Youth Services Dues and Memberships	104.00	50.00	415.00	460.00	370.00	(90.00)	-19.57%
1000542578015	Youth Services FY'15 Encumbrance	-	-	-	-	-	-	N/A
1000542578500	Youth Services Office Equipment	-	-	5,148.21	7,588.00	7,588.00	-	0.00%
1000542579100	Camp Kent (Beginning in FY '17)	-	-	11,593.08	15,000.00	15,000.00	-	0.00%
		44,654.28	57,029.87	54,801.36	76,386.00	73,857.00	(2,529.00)	-3.31%
TOTAL		\$ 261,705.34	\$ 296,441.49	\$ 328,760.24	\$ 407,085.04	\$ 436,439.00	\$ 29,353.96	7.21%

City Of Amesbury

Youth Department Salaries and Wages - Proposed FY 2019

Filters			
Department:	542	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000542511000				
1000542511000	Salaries & Wages	Youth Director	\$82,037.00	1.0
1000542511000	Salaries & Wages	Asst. youth director	\$43,680.00	1.0
Account # - 1000542511000 Subtotal:			\$125,717.00	2.0
Total:			\$125,717.00	2.0

**City of Amesbury
Veterans
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000543512000	Veterans Part-Time Salary	\$ -	\$ -	\$ 4,400.00	4,800.00	\$ 4,800.00	\$ -	0.00%
		-	-	4,400.00	4,800.00	4,800.00	-	0.00%
Object Type - Expenses - 2								
1000543531600	Veterans Consulting	42,923.16	47,720.40	48,609.78	48,609.78	48,609.78	-	0.00%
1000543532000	Veterans Training	-	-	-	-	-	-	N/A
1000543534000	Veterans Communications	469.41	784.17	651.29	960.00	960.00	-	0.00%
1000543539200	Veterans Cash Payments	453,517.51	434,927.71	479,710.44	470,000.00	470,000.00	-	0.00%
1000543540100	Veterans Burial	-	-	-	-	-	-	N/A
1000543542000	Veterans Office Supplies	300.70	-	274.13	-	-	-	N/A
1000543542600	Veterans Flag Purchases	2,500.00	2,232.02	2,496.30	2,815.78	3,815.78	1,000.00	35.51%
		499,710.78	485,664.30	531,741.94	522,385.56	523,385.56	1,000.00	0.19%
TOTAL		\$ 499,710.78	\$ 485,664.30	\$ 536,141.94	\$ 527,185.56	\$ 528,185.56	\$ 1,000.00	0.19%

**City of Amesbury
Library
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000610511000	Salaries & Wages	\$ 542,990.11	\$ 584,152.26	\$ 563,734.19	616,263.39	\$ 634,386.88	\$ 18,123.49	2.94%
1000610513000	Overtime	223.04	163.21	448.41	500.00	500.00	-	0.00%
		543,213.15	584,315.47	564,182.60	616,763.39	634,886.88	18,123.49	2.94%
Object Type - Expenses - 2								
1000610521100	Library Electricity	9,978.31	11,247.45	11,149.31	10,000.00	10,000.00	-	0.00%
1000610521200	Library Heat	5,926.20	3,952.98	5,291.69	6,000.00	6,000.00	-	0.00%
1000610524100	Library Other Mun Bldgs Maint	28,754.65	20,706.47	17,488.66	20,000.00	20,000.00	-	0.00%
1000610525300	Library Repair & Maint Other Equip	1,535.54	208.95	4,581.91	6,656.00	6,333.00	(323.00)	-4.85%
1000610531600	Library Consulting	-	-	-	-	-	-	N/A
1000610531700	Library Advertising	-	-	-	3,500.00	3,500.00	-	0.00%
1000610532000	Library Training	802.77	1,239.51	880.00	1,200.00	1,200.00	-	0.00%
1000610534000	Library Communications	710.22	858.64	852.82	1,650.00	1,650.00	-	0.00%
1000610542000	Library Office Supplies	9,761.26	8,394.51	5,602.67	4,699.00	6,000.00	1,301.00	27.69%
1000610559600	Library Books	101,206.42	113,060.17	116,373.74	113,095.00	115,000.00	1,905.00	1.68%
1000610559700	Library Periodicals	6,679.80	6,715.60	7,247.00	6,000.00	6,000.00	-	0.00%
1000610569100	Library Consortium	30,838.00	31,981.00	32,176.00	32,847.00	33,000.00	153.00	0.47%
1000610571000	Library Travel	1,702.45	2,504.48	2,548.24	2,500.00	2,500.00	-	0.00%
1000610573000	Library Dues and Memberships	140.00	350.00	70.00	870.00	870.00	-	0.00%
		198,035.62	201,219.76	204,262.04	209,017.00	212,053.00	3,036.00	1.45%
TOTAL		\$ 741,248.77	\$ 785,535.23	\$ 768,444.64	\$ 825,780.39	\$ 846,939.88	\$ 21,159.49	2.56%

City Of Amesbury

Library Salaries and Wages - Proposed FY 2019

Filters			
Department:	610	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000610511000				
1000610511000	Salaries & Wages	Director	\$78,990.00	1.0
1000610511000	Salaries & Wages	Reference/Young Adult	\$64,975.00	1.0
1000610511000	Salaries & Wages	Tech Services	\$63,753.00	1.0
1000610511000	Salaries & Wages	Head of Circulation	\$63,753.00	1.0
1000610511000	Salaries & Wages	Children's Librarian	\$62,554.00	1.0
1000610511000	Salaries & Wages	Assistant Director	\$62,324.00	1.0
1000610511000	Salaries & Wages	Reference Librarian	\$50,610.00	1.0
1000610511000	Salaries & Wages	Library Assistant	\$40,571.00	1.0
1000610511000	Salaries & Wages	Library Assistant	\$32,741.80	1.0
1000610511000	Salaries & Wages	Children's Library Assistant	\$32,741.80	1.0
1000610511000	Salaries & Wages	Librarian/Archivist	\$31,084.56	1.0
1000610511000	Salaries & Wages	PT Library Assistant	\$19,871.28	0.5
1000610511000	Salaries & Wages	18 Hour Children's Library Assistant	\$16,417.44	0.5
1000610511000	Salaries & Wages	Student Aide (Page)	\$3,500.00	0.0
1000610511000	Salaries & Wages	Student Aide (Page)	\$3,500.00	0.0
1000610511000	Salaries & Wages	Student Aide (Page)	\$3,500.00	0.0
1000610511000	Salaries & Wages	Student Aide (Page)	\$3,500.00	0.0
Account # - 1000610511000 Subtotal:			\$634,386.88	12.0
Total:			\$634,386.88	12.0

Administration & Finance

Administration & Finance
Assessing
Treasurer/Collector
Municipal Information Systems

**City of Amesbury
Administration & Finance
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000134511000	Administration & Finance Salaries & Wages	\$ 267,122.96	\$ 263,793.31	\$ 278,785.60	288,881.51	\$ 295,859.00	\$ 6,977.49	2.42%
Object Type - Expenses - 2								
1000134531600	Administration & Finance Consulting	2,500.00	2,147.00	-	-	-	-	N/A
1000134532000	Administration & Finance Training	1,635.00	1,709.00	1,369.00	2,800.00	2,700.00	(100.00)	-3.57%
1000134534000	Administration & Finance Communications	1,139.56	1,403.43	1,364.49	2,000.00	1,450.00	(550.00)	-27.50%
1000134542000	Administration & Finance Office Supplies	852.46	957.15	1,277.63	1,250.00	1,250.00	-	0.00%
1000134571000	Administration & Finance Travel	357.65	708.01	524.00	350.00	835.00	485.00	138.57%
1000134573000	Administration & Finance Dues and Memberships	525.00	515.00	65.00	620.00	515.00	(105.00)	-16.94%
		7,009.67	7,439.59	4,600.12	7,020.00	6,750.00	(270.00)	-3.85%
TOTAL		\$ 274,132.63	\$ 271,232.90	\$ 283,385.72	\$ 295,901.51	\$ 302,609.00	\$ 6,707.49	2.27%

City Of Amesbury

Administration & Finance Salaries and Wages - Proposed FY 2019

Filters			
Department: 134	Object: 5110		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc	Sort Column 2: Amount Desc		

Account #	Account Description	Position	Amount	FTE
Account # - 1000134511000				
1000134511000	Administration & Finance Salaries & Wages	CFO	\$119,072.00	1.0
1000134511000	Administration & Finance Salaries & Wages	Purchasing Agent/Insurance Coordinator	\$63,837.00	1.0
1000134511000	Administration & Finance Salaries & Wages	Assistant Accountant	\$58,250.00	1.0
1000134511000	Administration & Finance Salaries & Wages	Personnel/Benefits Administrator	\$54,700.00	1.0
Account # - 1000134511000 Subtotal:			\$295,859.00	4.0
Total:			\$295,859.00	4.0

**City of Amesbury
Assessors
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
100014100000	Member of Board of Assessors	\$ 10,491.12	\$ 10,595.88	\$ 10,701.99	10,809.09	\$ 10,971.24	\$ 162.15	1.50%
1000141511000	Salaries & Wages	151,671.78	155,949.58	154,104.94	173,394.00	167,586.00	(5,808.00)	-3.35%
1000141514500	Training	-	226.00	-	-	-	-	N/A
1000141515200	Assessors Sick Leave Buy-Back	-	-	-	-	-	-	N/A
		162,162.90	166,771.46	164,806.93	184,203.09	178,557.24	(5,645.85)	-3.07%
Object Type - Expenses - 2								
1000141531000	Revaluation Services	-	29,381.12	21,499.82	-	-	-	N/A
1000141531200	Assessor Mapping/Planning	4,008.69	3,283.69	5,750.00	5,750.00	6,500.00	750.00	13.04%
1000141531600	Assessor Consulting	6,400.00	7,000.00	7,500.00	9,500.00	9,500.00	-	0.00%
1000141532000	Assessor Training	2,177.04	2,167.25	4,228.94	6,500.00	6,500.00	-	0.00%
1000141534000	Assessor Communications	565.00	680.47	644.22	1,320.00	700.00	(620.00)	-46.97%
1000141542000	Assessor Office Supplies	675.31	846.45	1,342.82	1,800.00	1,300.00	(500.00)	-27.78%
1000141571000	Assessor Travel	3,000.00	3,000.00	2,375.00	3,000.00	6,000.00	3,000.00	100.00%
1000141573000	Assessor Dues and Memberships	230.00	230.00	320.00	400.00	400.00	-	0.00%
1000141578000	Senior Citizen Tax Credit Program	-	-	-	-	-	-	N/A
1000141578200	Assessor Recording Fees	-	410.00	-	250.00	250.00	-	0.00%
		17,056.04	46,998.98	43,660.80	28,520.00	31,150.00	2,630.00	9.22%
TOTAL		\$ 179,218.94	\$ 213,770.44	\$ 208,467.73	\$ 212,723.09	\$ 209,707.24	\$ (3,015.85)	-1.42%

City Of Amesbury

Assessors Salaries and Wages - Proposed FY 2019

Filters			
Department: 141	Object Type: 1		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc	Sort Column 2: Amount Desc		

Account #	Account Description	Position	Amount	FTE
Account # - 1000141000000				
1000141000000	Member of Board of Assessors		\$3,657.08	0.0
1000141000000	Member of Board of Assessors		\$3,657.08	0.0
1000141000000	Member of Board of Assessors		\$3,657.08	0.0
Account # - 1000141000000 Subtotal:			\$10,971.24	0.0
Account # - 1000141511000				
1000141511000	Salaries & Wages	Assessor	\$83,586.00	1.0
1000141511000	Salaries & Wages	Data Collector	\$42,000.00	1.0
1000141511000	Salaries & Wages	Data Collector	\$42,000.00	1.0
Account # - 1000141511000 Subtotal:			\$167,586.00	3.0
Total:			\$178,557.24	3.0

**City of Amesbury
Treasurer/Collector
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000145511000	Salaries & Wages	\$ 165,975.27	\$ 170,399.56	\$ 175,747.76	180,353.09	\$ 188,289.40	\$ 7,936.31	4.40%
Object Type - Expenses - 2								
1000145531900	Treasurer/Collector Lox Box Services	5,858.53	5,695.20	6,228.95	6,000.00	6,500.00	500.00	8.33%
1000145532000	Treasurer/Collector Training	578.10	-	715.25	800.00	800.00	-	0.00%
1000145534000	Treasurer/Collector Communications	524.48	641.19	610.53	1,500.00	1,500.00	-	0.00%
1000145538900	Treasurer/Collector Tax Title	20,915.59	30,161.29	25,022.30	24,000.00	24,000.00	-	0.00%
1000145542000	Treasurer/Collector Office Supplies	2,284.88	1,583.10	1,862.09	2,500.00	2,500.00	-	0.00%
1000145573000	Treasurer/Collector Dues and Memberships	190.00	125.00	484.00	500.00	250.00	(250.00)	-50.00%
		30,351.58	38,205.78	34,923.12	35,300.00	35,550.00	250.00	0.71%
TOTAL		\$ 196,326.85	\$ 208,605.34	\$ 210,670.88	\$ 215,653.09	\$ 223,839.40	\$ 8,186.31	3.80%

City Of Amesbury

Treasurer/Collector Salaries and Wages - Proposed FY 2019

Filters			
Department: 145	Object Type: 1		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc	Sort Column 2: Amount Desc		

Account #	Account Description	Position	Amount	FTE
Account # - 1000145511000				
1000145511000	Salaries & Wages	Treasurer	\$81,000.00	1.0
1000145511000	Salaries & Wages	Asst Treasurer	\$63,736.40	1.0
1000145511000	Salaries & Wages	Head Clerk	\$43,553.00	1.0
Account # - 1000145511000 Subtotal:			\$188,289.40	3.0
Total:			\$188,289.40	3.0

City of Amesbury
MIS
Proposed Budget - FY 2019

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000155511000	MIS Salaries & Wages	\$ 136,177.84	\$ 135,638.88	\$ 114,159.37	138,366.00	\$ 142,827.59	\$ 4,461.59	3.22%
Object Type - Expenses - 2								
1000155530200	MIS Computer Systems Support	86,357.46	104,289.53	100,787.53	81,236.00	80,291.37	(944.63)	-1.16%
1000155531300	MIS Payroll Processing	21,478.24	25,885.97	26,246.73	26,000.00	26,000.00	-	0.00%
1000155531600	MIS Consulting	2,000.00	-	-	2,000.00	2,000.00	-	0.00%
1000155532000	MIS Training	800.00	-	-	800.00	800.00	-	0.00%
1000155534000	MIS Communications	1,395.12	1,434.53	1,432.09	1,992.00	1,992.00	-	0.00%
1000155534400	MIS Data Lines	12,082.96	14,568.19	18,511.64	19,596.00	25,077.00	5,481.00	27.97%
1000155542000	MIS Office Supplies	1,646.62	1,123.06	1,526.61	2,000.00	2,000.00	-	0.00%
1000155571000	MIS Travel	-	-	-	570.00	570.00	-	0.00%
1000155573000	MIS Dues and Memberships	-	-	-	749.00	-	(749.00)	-100.00%
1000155578500	MIS Office Equipment	562.00	-	430.00	1,000.00	1,000.00	-	0.00%
		126,322.40	147,301.28	148,934.60	135,943.00	139,730.37	3,787.37	2.79%
Object Type - Capital - 3								
1000155585100	MIS New Technology Equipment	13,735.21	6,100.00	12,600.17	9,750.00	12,000.00	2,250.00	23.08%
TOTAL		\$ 276,235.45	\$ 289,040.16	\$ 275,694.14	\$ 284,059.00	\$ 294,557.96	\$ 10,498.96	3.70%

City Of Amesbury

MIS Salaries and Wages - Proposed FY 2019

Filters			
Department: 155	Object Type: 1		
Budget Phase: 51	Show Details For: 1		
Show Memos: No	Hide zero lines: Yes		
Sort Column 1: Account # Asc	Sort Column 2: Amount Desc		

Account #	Account Description	Position	Amount	FTE
Account # - 1000155511000				
1000155511000	MIS Salaries & Wages	MIS Director	\$79,806.33	1.0
1000155511000	MIS Salaries & Wages	Network Coordinator	\$63,021.26	1.0
Account # - 1000155511000 Subtotal:			\$142,827.59	2.0
Total:			\$142,827.59	2.0

Community & Economic Development

**Community & Economic Development
Planning Board
Zoning Board of Appeals**

**City of Amesbury
Community & Economic Development
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000182511000	Salaries & Wages	\$ 248,857.68	\$ 318,291.88	\$ 349,336.92	308,921.94	\$ 308,337.46	\$ (584.48)	-0.19%
1000182513000	Overtime	-	1,451.64	290.33	4,000.00	1,500.00	(2,500.00)	-62.50%
		248,857.68	319,743.52	349,627.25	312,921.94	309,837.46	(3,084.48)	-0.99%
Object Type - Expenses - 2								
1000182531600	Community/Economic Dev Consulting	51,993.19	16,128.44	15,742.93	10,000.00	6,000.00	(4,000.00)	-40.00%
1000182531700	Community/Economic Dev Advertising	2,557.24	796.13	2,619.25	2,000.00	2,000.00	-	0.00%
1000182532000	Community/Economic Dev Training	98.00	50.00	255.00	1,000.00	-	(1,000.00)	-100.00%
1000182532100	Community/Economic Dev Environmental Testing	-	12,280.00	9,661.25	-	-	-	N/A
1000182534000	Community/Economic Dev Communications	2,207.22	2,220.68	2,720.00	2,000.00	2,000.00	-	0.00%
1000182542000	Community/Economic Dev Office Supplies	7,232.70	4,051.50	2,775.72	3,000.00	1,500.00	(1,500.00)	-50.00%
1000182571000	Community/Economic Dev Travel	79.44	383.76	405.77	600.00	-	(600.00)	-100.00%
1000182573000	Community/Economic Dev Dues and Memberships	119.55	119.00	-	1,500.00	-	(1,500.00)	-100.00%
		64,287.34	36,029.51	34,179.92	20,100.00	11,500.00	(8,600.00)	-42.79%
TOTAL		\$ 313,145.02	\$ 355,773.03	\$ 383,807.17	\$ 333,021.94	\$ 321,337.46	\$ (11,684.48)	-3.51%

City Of Amesbury

Community & Economic Development Salaries and Wages - Proposed FY 2019

Filters			
Department:	182	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000182511000				
1000182511000	Salaries & Wages	Director OCED	\$108,106.10	1.0
1000182511000	Salaries & Wages	Planning Director	\$81,534.73	1.0
1000182511000	Salaries & Wages	Executive Secretary	\$56,838.70	1.0
1000182511000	Salaries & Wages	Permit Coordinator	\$43,085.93	1.0
1000182511000	Salaries & Wages	Board Clerk	\$18,772.00	0.5
1000182511000	Salaries & Wages		\$0.00	0.0
Account # - 1000182511000 Subtotal:			\$308,337.46	4.5
Total:			\$308,337.46	4.5

**City of Amesbury
Planning Board
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000172511000	Salaries & Wages	\$ 5,703.50	\$ 10,137.38	\$ 5,644.81	-	\$ -	\$ -	N/A
1000172513000	Planning Board Overtime	-	-	94.91	-	-	\$ -	N/A
		5,703.50	10,137.38	5,739.72		-	-	N/A
Object Type - Expenses - 2								
1000172531600	Planning Board Consulting	6,683.69	383.69	4,485.26	3,500.00	-	(3,500.00)	-100.00%
1000172531700	Planning Board Advertising	899.50	337.76	1,604.32	1,500.00	1,500.00	-	0.00%
1000172532000	Planning Board Training	-	-	-	200.00	-	(200.00)	-100.00%
1000172542000	Planning Board Office Supplies	588.74	1,396.87	696.50	800.00	800.00	-	0.00%
1000172542100	Planning Board Printed Supplies	2,134.41	95.00	-	2,000.00	-	(2,000.00)	-100.00%
1000172571000	Planning Board Travel	-	37.74	349.74	2,000.00	-	(2,000.00)	-100.00%
1000172573000	Planning Board Dues and Memberships	378.00	378.00	403.00	500.00	500.00	-	0.00%
		10,684.34	2,629.06	7,538.82	10,500.00	2,800.00	(7,700.00)	-73.33%
TOTAL		\$ 16,387.84	\$ 12,766.44	\$ 13,278.54	\$ 10,500.00	\$ 2,800.00	\$ (7,700.00)	-73.33%

**City of Amesbury
Zoning Board of Appeals
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000173511000	Zoning Appeals Board Salaries & Wages	\$ 3,845.50	\$ 315.00	\$ 4,581.00	-	\$ -	\$ -	N/A
		3,845.50	315.00	4,581.00	-	-	-	N/A
Object Type - Expenses - 2								
1000173531700	Zoning Appeals Board Advertising	-	132.69	-	400.00	-	(400.00)	-100.00%
1000173542000	Zoning Appeals Board Office Supplies	685.02	830.60	1,000.00	600.00	600.00	-	0.00%
1000173571000	Zoning Appeals Board Travel	-	-	-	125.00	-	(125.00)	-100.00%
1000173573000	Zoning Appeals Board Dues and Memberships	-	-	-	300.00	-	(300.00)	-100.00%
		685.02	963.29	1,000.00	1,425.00	600.00	(825.00)	-57.89%
TOTAL		\$ 4,530.52	\$ 1,278.29	\$ 5,581.00	\$ 1,425.00	\$ 600.00	\$ (825.00)	-57.89%

Energy & Environmental Affairs

**Energy & Environmental Affairs
Conservation Commission**

**City of Amesbury
Energy & Environmental Affairs
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1					
1000183511000	Energy and Environmental Affairs Salaries & Wages	\$ 80,000.00	\$ 81,200.00	\$ 1,200.00	1.50%
Object Type - Expenses - 2					
1000183531600	Energy and Environmental Affairs Consulting	-	24,625.00	24,625.00	N/A
1000183531700	Energy and Environmental Affairs Advertising	800.00	800.00	-	0.00%
1000183532000	Energy and Environmental Affairs Training	1,500.00	1,500.00	-	0.00%
1000183532100	Energy and Environ Affairs Environmental Testing	-	-	-	N/A
1000183534000	Energy and Environmental Affairs Communications	1,000.00	1,000.00	-	0.00%
1000183542000	Energy and Environmental Affairs Office Supplies	1,000.00	1,000.00	-	0.00%
1000183571000	Energy and Environmental Affairs Travel	600.00	600.00	-	0.00%
1000183573000	Energy and Environ Affairs Dues and Memberships	600.00	600.00	-	0.00%
		5,500.00	30,125.00	24,625.00	447.73%
TOTAL					
		\$ 85,500.00	\$ 111,325.00	\$ 25,825.00	30.20%

City Of Amesbury

Energy & Environmental Affairs Salaries and Wages - Proposed FY 2019

Filters			
Department:	183	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000183511000				
1000183511000	Energy and Environmental Affairs Salaries & Wages	Director	\$81,200.00	1.0
Account # - 1000183511000 Subtotal:			\$81,200.00	1.0
Total:			\$81,200.00	1.0

**City of Amesbury
Conservation Commission
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000171511000	Salaries & Wages	\$ 47,435.58	\$ 43,711.72	\$ 49,978.96	44,591.00	\$ 45,260.00	\$ 669.00	1.50%
Object Type - Expenses - 2								
1000171531200	Conservation Commission Mapping/Planning	-	-	42.54	-	-	-	N/A
1000171531600	Conservation Commission Consulting	1,883.69	383.69	1,960.50	-	-	-	N/A
1000171531700	Conservation Commission Advertising	398.12	-	-	400.00	-	(400.00)	-100.00%
1000171532000	Conservation Commission Training	-	450.00	55.00	500.00	250.00	(250.00)	-50.00%
1000171534000	Conservation Commission Communications	654.95	676.07	613.13	500.00	500.00	-	0.00%
1000171542000	Conservation Commission Office Supplies	647.27	1,279.90	672.65	1,800.00	1,000.00	(800.00)	-44.44%
1000171571000	Conservation Commission Travel	-	-	-	600.00	-	(600.00)	-100.00%
1000171573000	Conservation Commission Dues and Memberships	385.00	393.00	401.00	500.00	500.00	-	0.00%
		3,969.03	3,182.66	3,744.82	4,300.00	2,250.00	(2,050.00)	-47.67%
TOTAL								
		\$ 51,404.61	\$ 46,894.38	\$ 53,723.78	\$ 48,891.00	\$ 47,510.00	\$ (1,381.00)	-2.82%

City Of Amesbury

Conservation Commission Salaries and Wages - Proposed FY 2019

Filters			
Department: 171		Object: 5110	
Budget Phase: 51		Show Details For: 1	
Show Memos: No		Hide zero lines: Yes	
Sort Column 1: Account # Asc		Sort Column 2: Amount Desc	

Account #	Account Description	Position	Amount	FTE
Account # - 1000171511000				
1000171511000	Salaries & Wages	Conservation Agent	\$45,260.00	1.0
Account # - 1000171511000 Subtotal:			\$45,260.00	1.0
Total:			\$45,260.00	1.0

Inspectional Services

**Inspections
Regional Health Services
Weights & Measures**

**City of Amesbury
Inspections
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000241511000	Building Inspection Salaries & Wages	\$ 181,042.35	\$ 183,951.08	\$ 207,116.83	234,652.00	\$ 238,172.00	\$ 3,520.00	1.50%
1000241512000	Building Inspection Salaries & Wages Temp	-	-	-	-	-	-	N/A
1000241513000	Building Inspection Overtime	4,201.44	4,140.57	3,337.08	4,500.00	4,000.00	(500.00)	-11.11%
1000241515200	Building Inspection Sick Leave Buy-Back	-	-	-	-	30,919.00	30,919.00	N/A
1000241519200	Building Inspection Clothing Allowance	2,400.00	2,700.00	2,600.00	3,200.00	3,200.00	-	0.00%
		187,643.79	190,791.65	213,053.91	242,352.00	276,291.00	33,939.00	14.00%
Object Type - Expenses - 2								
1000241532000	Building Inspection Training	1,297.56	1,647.78	1,284.85	4,200.00	2,500.00	(1,700.00)	-40.48%
1000241534000	Building Inspection Communications	1,157.06	1,405.16	1,266.27	2,616.00	1,700.00	(916.00)	-35.02%
1000241542000	Building Inspection Office Supplies	1,703.42	2,931.40	3,728.46	3,250.00	3,250.00	-	0.00%
1000241571000	Building Inspection Travel	14,759.15	14,533.39	14,103.63	18,000.00	18,000.00	-	0.00%
1000241573000	Building Inspection Dues and Memberships	-	105.00	289.79	-	-	-	N/A
		18,917.19	20,622.73	20,673.00	28,066.00	25,450.00	(2,616.00)	-9.32%
TOTAL		\$ 206,560.98	\$ 211,414.38	\$ 233,726.91	\$ 270,418.00	\$ 301,741.00	\$ 31,323.00	11.58%

**City of Amesbury
Regional Health Services
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000510511000	Salaries & Wages	\$ 82,981.86	\$ 83,811.78	\$ 86,075.37	90,572.00	\$ 91,931.00	\$ 1,359.00	1.50%
1000510512000	Salaries & Wages Temp	1,620.00	6,465.00	5,932.00	17,382.00	7,000.00	(10,382.00)	-59.73%
		84,601.86	90,276.78	92,007.37	107,954.00	98,931.00	(9,023.00)	-8.36%
Object Type - Expenses - 2								
1000510525100	Health Repairs & Maint. Vehicles	13.98	-	436.64	500.00	500.00	-	0.00%
1000510527400	Health K9/ACO Operations	14,262.32	15,791.67	20,208.19	23,250.00	20,000.00	(3,250.00)	-13.98%
1000510527500	Health Water Testing	2,402.98	2,419.44	2,336.97	2,835.00	2,835.00	-	0.00%
1000510531400	Health Regional Health Nurse	25,160.00	25,160.00	26,460.00	30,100.00	28,500.00	(1,600.00)	-5.32%
1000510531700	Health Advertising	699.81	115.00	-	600.00	600.00	-	0.00%
1000510532000	Health Training	1,745.99	1,568.31	1,659.25	1,500.00	1,500.00	-	0.00%
1000510534000	Health Communications	1,605.15	1,050.63	1,149.73	2,604.00	1,750.00	(854.00)	-32.80%
1000510538500	Health Haz Material Disposal	6,750.00	-	-	-	-	-	N/A
1000510538600	Health Animal Care	826.00	355.00	919.00	1,050.00	1,050.00	-	0.00%
1000510538700	Health Animal Disposal	179.98	29.98	-	1,500.00	1,500.00	-	0.00%
1000510539300	Health Kenneling	775.00	-	-	1,825.00	1,000.00	(825.00)	-45.21%
1000510542000	Health Office Supplies	969.33	1,422.50	476.50	1,100.00	1,100.00	-	0.00%
1000510571000	Health Travel	7,229.00	7,254.00	7,246.50	7,200.00	7,200.00	-	0.00%
1000510573000	Health Dues and Memberships	198.00	526.00	190.00	400.00	400.00	-	0.00%
		62,817.54	55,692.53	61,082.78	74,464.00	67,935.00	(6,529.00)	-8.77%
TOTAL		\$ 147,419.40	\$ 145,969.31	\$ 153,090.15	\$ 182,418.00	\$ 166,866.00	\$ (15,552.00)	-8.53%

City Of Amesbury

Regional Health Services Salaries and Wages - Proposed FY 2019

Filters			
Department: 510		Object: 5110	
Budget Phase: 51		Show Details For: 1	
Show Memos: No		Hide zero lines: Yes	
Sort Column 1: Account # Asc		Sort Column 2: Amount Desc	

Account #	Account Description	Position	Amount	FTE
Account # - 1000510511000				
1000510511000	Salaries & Wages	Regional Health Director	\$91,931.00	0.0
Account # - 1000510511000 Subtotal:			\$91,931.00	0.0
Total:			\$91,931.00	0.0

**City of Amesbury
Weights & Measures
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
1000244578000	Object Type - Expenses - 2 Expense Reimbursement	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%

Public Works

**Department of Public Works
Recycle & Refuse
Snow & Ice**

**City of Amesbury
Department of Public Works
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000422511000	Salaries & Wages	\$ 692,591.79	\$ 743,272.42	\$ 754,528.13	648,335.44	\$ 642,871.18	\$ (5,464.26)	-0.84%
1000422512000	Salaries & Wages Temp	-	-	-	101,568.80	108,868.80	7,300.00	7.19%
1000422513000	Overtime	70,730.66	70,956.22	61,820.00	67,900.00	69,200.00	1,300.00	1.91%
1000422514500	Training	-	141.62	50.00	-	-	-	N/A
1000422515200	DPW Sick Leave Buy-Back	-	30,000.00	-	-	-	-	N/A
1000422519200	Clothing Allowance	8,800.00	11,500.00	10,017.05	9,648.00	10,548.00	900.00	9.33%
		772,122.45	855,870.26	826,415.18	827,452.24	831,487.98	4,035.74	0.49%
Object Type - Expenses - 2								
1000422521100	DPW Electricity	30,630.40	26,112.00	23,733.48	30,000.00	29,000.00	(1,000.00)	-3.33%
1000422521200	DPW Heat	30,078.23	16,786.73	25,908.96	21,000.00	25,000.00	4,000.00	19.05%
1000422524100	DPW Municipal Bldgs Maint	57,178.25	55,573.00	63,086.50	38,500.00	38,500.00	-	0.00%
1000422525100	DPW Repairs & Maint. Vehicles	2,822.75	-	28,244.91	15,000.00	15,000.00	-	0.00%
1000422525300	DPW Maint Machinery	77,257.23	50,518.38	1,390.66	35,000.00	35,000.00	-	0.00%
1000422527100	DPW Rent Construction Equipment	19,141.20	11,629.00	-	5,000.00	-	(5,000.00)	-100.00%
1000422527600	DPW Catch Basin Cleaning	21,664.08	29,371.28	31,278.52	35,000.00	32,000.00	(3,000.00)	-8.57%
1000422531500	DPW Mowing	59,665.80	76,459.00	150,665.00	112,000.00	112,000.00	-	0.00%
1000422531600	DPW Consulting	1,598.69	8,126.24	7,372.66	19,000.00	51,100.00	32,100.00	168.95%
1000422531700	DPW Advertising	1,107.87	1,572.97	229.19	2,400.00	2,400.00	-	0.00%
1000422532000	DPW Training	1,600.34	1,505.00	945.26	2,000.00	3,000.00	1,000.00	50.00%
1000422534000	DPW Communications	9,488.01	9,237.95	11,357.57	10,100.00	10,100.00	-	0.00%
1000422534100	DPW Postage	19.99	109.77	25.72	900.00	900.00	-	0.00%
1000422534200	DPW Street Sweeping	16,904.94	4,371.00	14,022.00	20,000.00	15,000.00	(5,000.00)	-25.00%
1000422534300	DPW Drain Line Cleaning	9,500.00	728.77	3,720.00	1,750.00	1,750.00	-	0.00%
1000422538500	DPW Haz Material Disposal	827.62	(3,075.18)	(4,363.34)	2,500.00	2,500.00	-	0.00%
1000422539700	DPW Street Markings Svcs	21,699.61	24,429.97	23,705.58	22,600.00	22,600.00	-	0.00%
1000422539900	DPW Tree Removal	18,532.50	38,583.00	27,382.21	44,500.00	44,500.00	-	0.00%
1000422542000	DPW Office Supplies	4,437.86	3,979.66	6,571.91	6,640.00	4,850.00	(1,790.00)	-26.96%
1000422543200	DPW Tools & Equipment	2,695.78	2,813.18	5,461.99	3,600.00	3,600.00	-	0.00%
1000422545000	DPW Custodial Supplies	2,039.75	4,211.39	1,091.14	5,900.00	2,500.00	(3,400.00)	-57.63%
1000422546100	DPW Drain / Basin Supplies	3,341.75	11,358.76	16,182.99	10,000.00	10,000.00	-	0.00%
1000422548000	DPW Vehicular Supplies	50,511.18	56,496.54	48,121.09	45,000.00	52,000.00	7,000.00	15.56%
1000422553100	DPW Cemetery Supplies	6,947.15	2,945.00	1,529.00	3,000.00	3,000.00	-	0.00%
1000422553200	DPW Asphalt Supplies	31,747.14	64,630.41	34,397.05	55,000.00	45,000.00	(10,000.00)	-18.18%
1000422553800	DPW Signs	7,649.33	3,441.74	6,480.48	7,500.00	7,500.00	-	0.00%
1000422571000	DPW Travel	4,198.08	8,573.45	17,451.70	12,100.00	12,100.00	-	0.00%
1000422573000	DPW Dues and Memberships	1,223.49	3,181.73	4,778.54	8,750.00	5,000.00	(3,750.00)	-42.86%
1000422578015	DPW FY'15 Encumbrances	-	-	-	-	-	-	N/A
1000422578500	DPW Office Equipment	200.00	1,784.60	2,850.66	1,000.00	1,000.00	-	0.00%
		494,709.02	515,455.34	553,621.43	575,740.00	586,900.00	11,160.00	1.94%
Object Type - Capital - 3								
1000422587000	DPW Equipment Replacement	25,500.00	-	29,146.51	28,548.30	28,548.30	-	0.00%
TOTAL		\$ 1,292,331.47	\$ 1,371,325.60	\$ 1,409,183.12	\$ 1,431,740.54	\$ 1,446,936.28	\$ 15,195.74	1.06%

City Of Amesbury

Department of Public Works Salaries and Wages - Proposed FY 2019

Filters			
Department:	422	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc	Sort Column 2:	Amount Desc

Account #	Account Description	Position	Amount	FTE
Account # - 1000422511000				
1000422511000	Salaries & Wages	Public Services Superintendent	\$79,830.40	1.0
1000422511000	Salaries & Wages	Highway Foreman	\$73,314.80	1.0
1000422511000	Salaries & Wages	Chief Heavy Operator	\$59,111.94	1.0
1000422511000	Salaries & Wages	Bricklayer/Mason	\$57,331.46	1.0
1000422511000	Salaries & Wages	Facilities Manager	\$47,099.52	0.6
1000422511000	Salaries & Wages	Light Equipment Operator	\$45,736.00	1.0
1000422511000	Salaries & Wages	Director	\$42,373.00	0.34
1000422511000	Salaries & Wages	Skilled Maintenance Laborer	\$40,902.40	1.0
1000422511000	Salaries & Wages	Laborer	\$33,603.20	1.0
1000422511000	Salaries & Wages	Mechanic	\$26,307.84	1.0
1000422511000	Salaries & Wages	Skilled Maintenance Laborer	\$26,166.00	0.34
1000422511000	Salaries & Wages	City Engineer	\$24,102.00	0.34
1000422511000	Salaries & Wages	Mechanic	\$22,950.72	0.34
1000422511000	Salaries & Wages	Facilities Laborer	\$22,464.00	0.6
1000422511000	Salaries & Wages	Administrative Assistant	\$21,250.93	0.34
1000422511000	Salaries & Wages	Administrative Assistant	\$20,326.97	0.34
Account # - 1000422511000 Subtotal:			\$642,871.18	11.24

**City of Amesbury
Recycle & Refuse
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000430530400	Contract -Garbage & Refuse Pickup	\$ 885,974.05	\$ 795,747.29	\$ 976,220.87	942,991.00	\$ 1,210,254.00	\$ 267,263.00	28.34%
1000430530500	Recycling	28,319.94	46,057.62	13,517.17	31,500.00	31,500.00	\$ -	0.00%
		\$ 914,293.99	\$ 841,804.91	\$ 989,738.04	\$ 974,491.00	\$ 1,241,754.00	\$ 267,263.00	27.43%

**City of Amesbury
Snow & Ice
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
1000423513000	Overtime	119,932.28	38,235.47	100,296.49	49,894.00	49,894.00	-	0.00%
Object Type - Expenses - 2								
1000423525100	Snow & Ice Repairs & Maint Vehicles	44,823.65	47,008.38	70,218.70	25,000.00	25,000.00	-	0.00%
1000423527100	Snow & Ice Rent Construction Equipment	387,378.10	110,296.70	316,424.40	30,206.00	30,206.00	-	0.00%
1000423548000	Snow & Ice Vehicular Supplies	2,389.07	5,979.31	6,910.12	3,900.00	3,900.00	-	0.00%
1000423553400	Snow & Ice Rock Salt & Sand	125,007.83	121,954.85	157,631.91	115,000.00	115,000.00	-	0.00%
1000423578015	Snow & Ice FY'15 Encumbrance	-	-	-	-	-	-	N/A
1000423578100	Snow & Ice Meals	257.65	109.15	136.59	1,000.00	1,000.00	-	0.00%
		559,856.30	285,348.39	551,321.72	175,106.00	175,106.00	-	0.00%
TOTAL		\$ 679,788.58	\$ 323,583.86	\$ 651,618.21	\$ 225,000.00	\$ 225,000.00	\$ -	-

Other Operating

**Central Supply
Municipal Buildings
Outdoor Lighting
Liability Insurance
Other Assessments**

**City of Amesbury
Central Supplies
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000159524000	Central Supplies Repair & Maint Office Equip	\$ 5,715.19	\$ 5,662.74	\$ 5,487.07	6,100.00	\$ 6,600.00	\$ 500.00	8.20%
1000159534100	Central Supplies Postage	35,707.79	38,279.07	36,052.41	41,000.00	41,000.00	\$ -	0.00%
1000159542000	Central Supplies Office Supplies	4,920.48	4,896.32	4,621.11	8,000.00	6,000.00	\$ (2,000.00)	-25.00%
1000159558300	Central Supplies Computer Supplies	1,929.99	2,838.36	2,838.82	3,500.00	3,500.00	\$ -	0.00%
1000159587200	Central Supplies Equipment Lease	10,879.15	11,384.24	11,429.56	10,300.00	11,000.00	\$ 700.00	6.80%
		<u>\$ 59,152.60</u>	<u>\$ 63,060.73</u>	<u>\$ 60,428.97</u>	<u>\$ 68,900.00</u>	<u>\$ 68,100.00</u>	<u>\$ (800.00)</u>	<u>-1.16%</u>

**City of Amesbury
Municipal Buildings
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000192521100	Public Building & Property Maint Electricity	\$ 94,580.63	\$ 47,739.36	\$ 56,038.59	49,000.00	\$ 52,000.00	\$ 3,000.00	6.12%
1000192521200	Municipal Buildings Heat	22,036.31	15,946.84	20,138.71	28,200.00	22,000.00	\$ (6,200.00)	-21.99%
1000192524100	Municipal Bldgs Maint	78,776.32	83,760.97	34,577.48	34,200.00	49,700.00	\$ 15,500.00	45.32%
1000192539800	Public Building & Property Maint Cleaning	-	-	35,209.72	56,780.00	36,000.00	\$ (20,780.00)	-36.60%
		\$ 195,393.26	\$ 147,447.17	\$ 145,964.50	\$ 168,180.00	\$ 159,700.00	\$ (8,480.00)	-5.04%

**City of Amesbury
Outdoor Lighting
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
1000424521500	Street Lighting	\$ 191,999.57	\$ 204,994.81	\$ 208,400.09	\$ 198,000.00	\$ 198,000.00	\$ -	0.00%

**City of Amesbury
Liability Insurance
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000945539100	Bonds-Surety	\$ 815.00	\$ 1,236.00	\$ 1,236.00	2,300.00	\$ 1,800.00	\$ (500.00)	-40.45%
1000945574000	Insurance Premiums Liab	284,324.21	285,259.28	295,703.66	299,600.00	296,500.00	(3,100.00)	-1.05%
		<u>\$ 285,139.21</u>	<u>\$ 286,495.28</u>	<u>\$ 296,939.66</u>	<u>\$ 301,900.00</u>	<u>\$ 298,300.00</u>	<u>\$ (3,600.00)</u>	<u>-1.21%</u>

**City of Amesbury
Other Assessments
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000185523100	Historical Commission Expense	\$ -	\$ -	\$ -	500.00	\$ -	\$ (500.00)	-100.00%
1000185569000	MVPC	5,517.70	5,655.09	11,736.15	-	6,000.00	6,000.00	N/A
1000185569300	Elderly Services of MV	-	-	-	1,519.00	-	(1,519.00)	-100.00%
1000185579000	Improvement Assoc	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	-	0.00%
1000185579100	Camp Kent	12,654.75	11,340.00	475.00	-	-	-	N/A
1000185579200	Visitor Center	1,500.00	-	-	500.00	-	(500.00)	-100.00%
		\$ 20,672.45	\$ 17,995.09	\$ 13,211.15	\$ 3,519.00	\$ 7,000.00	\$ 3,481.00	98.92%

Education

**School Department &
Regional School Assessments**

City of Amesbury
School Department & Regional School Assessments
Proposed Budget - FY 2019

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Expenses - 2								
1000390569400	Amesbury Public Schools	\$ 28,148,498.00	\$ 28,957,496.00	\$ 29,669,627.00	30,589,294.00	\$ 31,713,694.00 *	\$ 1,124,400.00	3.68%
1000390566900	Whittier Voch Tech	939,799.00	830,444.00	920,267.00	992,562.00	1,091,656.00	99,094.00	9.98%
1000390569200	Essex Regional Voch Tech	110,827.14	39,657.00	54,750.00	149,168.00	168,165.00	18,997.00	12.74%
		<u>\$ 29,199,124.14</u>	<u>\$ 29,827,597.00</u>	<u>\$ 30,644,644.00</u>	<u>\$ 31,731,024.00</u>	<u>\$ 32,973,515.00</u>	<u>\$ 1,242,491.00</u>	<u>3.92%</u>

** Revision made on August 23, 2018 to reflect City Council Order #2018-038 which provided funding for projected cost increases related to School Department special education for fiscal year 2019.*

Other

**Debt Service
Employee Benefits
Reserves & Other
State Assessments**

**City of Amesbury
Debt Service
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Debt Service - 5								
1000700591000	Principal on Long Term Debt	\$ 1,624,940.00	\$ 1,778,780.00	\$ 2,217,000.00	2,071,100.00	\$ 1,133,000.00	\$ (938,100.00)	-45.29%
1000700591500	Interest on Long Term Debt	417,832.40	552,143.81	592,258.00	522,962.00	467,625.00	(55,337.00)	-10.58%
1000700592500	Interest on Short Term Debt	245,199.08	104,880.42	-	-	5,000.00	5,000.00	N/A
		\$ 2,287,971.48	\$ 2,435,804.23	\$ 2,809,258.00	\$ 2,594,062.00	\$ 1,605,625.00	\$ (988,437.00)	-38.10%

**City of Amesbury
Employee Benefits
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Benefits - 4								
1000910517000	Health Insurance	\$ 1,928,598.30	\$ 2,011,908.85	\$ 2,250,212.05	2,326,550.00	\$ 2,551,199.00	\$ 224,649.00	9.66%
1000910517100	Pension Assessment	2,223,934.98	2,293,133.96	2,471,707.13	2,536,380.00	2,617,428.00	81,048.00	3.20%
1000910517200	Unemployment Insurance	5,319.00	1,909.00	2,160.00	25,000.00	25,000.00	-	0.00%
1000910517300	Workers Compensation	32,266.24	24,729.60	32,699.00	42,500.00	42,500.00	-	0.00%
1000910517400	Life Insurance	9,990.09	19,891.38	11,763.00	13,250.00	11,000.00	(2,250.00)	-16.98%
1000910517500	Medicare	123,395.67	125,534.73	131,281.00	135,500.00	137,500.00	2,000.00	1.48%
1000910517600	Dental	79,171.68	85,810.22	85,746.00	97,500.00	90,000.00	(7,500.00)	-7.69%
1000910517700	Other Post Employment	-	8,500.00	969.00	-	-	-	N/A
1000910518000	Accidental Death	1,033.20	829.50	781.00	1,600.00	1,600.00	-	0.00%
1000910518100	Medex/Management Blue Ins	293,026.50	330,377.61	345,750.00	390,000.00	425,000.00	35,000.00	8.97%
		\$ 4,696,735.66	\$ 4,902,624.85	\$ 5,333,068.18	\$ 5,568,280.00	\$ 5,901,227.00	\$ 332,947.00	5.98%

**City of Amesbury
Reserves & Other
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Transfers/Other - 7								
1000946598000	Budget Reserve	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 75,000.00	\$ 25,000.00	50.00%
1000946598100	Salary Reserve	-	-	-	-	-	-	N/A
		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000.00</u>	<u>75,000.00</u>	<u>\$ 25,000.00</u>	<u>50.00%</u>
Object Type - Transfers/Other - 7								
1000990596300	Transfer to Capital	\$ 400,000.00	\$ 524,100.00	\$ 639,900.00	\$ 343,950.00	\$ 232,280.00	\$ (111,670.00)	-32.47%
1000990596300	Transfer to Trust	-	-	300,000.00	-	-	-	N/A
1000990596200	Transfer to Special Revenue	91,000.00	-	128,667.00	-	-	-	N/A
		<u>491,000.00</u>	<u>524,100.00</u>	<u>1,068,567.00</u>	<u>343,950.00</u>	<u>232,280.00</u>	<u>\$ (111,670.00)</u>	<u>-32.47%</u>
Object Type - Transfers/Other - 7								
1000999599000	Overlay (Budget Only)				\$ 166,198.00	\$ 166,198.00	\$ -	0.00%
1000999599100	Snow & Ice Deficit Carryover				-	232,280.00	232,280.00	N/A
					<u>\$ 166,198.00</u>	<u>\$ 398,478.00</u>	<u>\$ 232,280.00</u>	<u>139.76%</u>

**City of Amesbury
State Assessments (Cherry Sheet)
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - State Assessments - 6								
1000820563100	Special Education	\$ 212,835.00	\$ 17,215.00	\$ 35,932.00	37,369.00	\$ 22,930.00	\$ (14,439.00)	-38.64%
1000820563600	Retired Employee Health Ins	970,968.00	1,147,388.00	1,056,269.00	1,239,978.00	1,300,126.00	60,148.00	4.85%
1000820563700	Regional Communication Ctr.	246,454.00	270,729.00	270,729.00	270,729.00	283,152.00	12,423.00	4.59%
1000820564000	Air Pollution Districts	27,087.00	4,674.00	4,791.00	4,932.00	5,058.00	126.00	2.55%
1000820564600	RMV Surcharge	19,140.00	19,140.00	17,740.00	17,740.00	17,740.00	-	0.00%
1000820566300	Regional Transit Authority	220,353.00	300,365.00	189,545.00	194,052.00	187,769.00	(6,283.00)	-3.24%
1000820566800	School Choice	514,742.00	379,481.00	311,672.00	327,717.00	304,921.00	(22,796.00)	-6.96%
1000820566900	Mosquito Control	42,181.00	41,978.00	42,167.00	43,331.00	46,361.00	3,030.00	6.99%
1000820567000	Charter School Charges	526,812.00	640,236.00	606,295.00	578,092.00	625,994.00	47,902.00	8.29%
1000820576000	Judgment			-	-	-	-	N/A
		\$ 2,780,572.00	\$ 2,821,206.00	\$ 2,535,140.00	\$ 2,713,940.00	\$ 2,794,051.00	\$ 80,111.00	2.95%

Enterprise Funds

Water

Wasterwater/Sewer

**City of Amesbury
Water Department
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
6100450511000	Salaries & Wages	\$ 776,169.03	\$ 791,581.05	\$ 793,062.64	\$ 826,628.13	\$ 818,983.91	\$ (7,644.22)	-0.92%
6100450512000	Salaries & Wages Temp	-	-	-	33,829.60	33,829.60	-	0.00%
6100450512100	Police Detail Pay	6,202.00	9,880.00	10,500.00	12,000.00	4,000.00	(8,000.00)	-66.67%
6100450513000	Overtime	134,076.62	138,044.52	173,892.15	145,246.16	145,246.16	-	0.00%
6100450514000	Shift	20,414.92	20,623.96	19,233.30	22,062.68	22,062.68	-	0.00%
6100450514100	Longevity	-	-	-	-	-	-	N/A
6100450514500	Training	-	206.42	-	-	-	-	N/A
6100450515200	Sick Leave Buy-Back	-	-	15,000.00	-	30,000.00	30,000.00	#DIV/0!
6100450519200	Clothing Allowance	8,800.00	9,900.00	9,900.00	10,368.00	10,368.00	-	0.00%
		945,662.57	970,235.95	1,021,588.09	1,050,134.57	1,064,490.35	14,355.78	1.37%
Object Type - Expenses - 2								
6100450521100	Electricity	204,798.07	228,953.37	197,643.03	235,000.00	235,000.00	-	0.00%
6100450521200	Heat	33,910.56	24,598.63	24,814.92	18,000.00	24,000.00	6,000.00	33.33%
6100450524100	Other Mun Bldgs Maint	22,064.09	14,798.93	22,422.30	19,000.00	20,000.00	1,000.00	5.26%
6100450525100	Repairs & Maint. Vehicles	29,762.85	28,599.70	20,855.99	15,000.00	15,000.00	-	0.00%
6100450525300	Repair & Maint Other Equip	50,283.43	49,397.00	30,635.84	30,000.00	30,000.00	-	0.00%
6100450527100	Rent Construction Equipment	20,049.70	4,753.70	4,432.02	6,000.00	6,000.00	-	0.00%
6100450527200	Rent Equipment Other	-	-	232.80	-	-	-	N/A
6100450529100	Sludge Disposal	16,210.00	52,133.22	43,115.57	51,100.00	51,100.00	-	0.00%
6100450530600	Legal Consultant Services	-	-	-	-	-	-	N/A
6100450531600	Consulting	60,917.00	66,576.10	72,050.63	67,500.00	64,150.00	(3,350.00)	-4.96%
6100450531700	Advertising	3,125.19	776.72	2,659.80	2,630.00	2,630.00	-	0.00%
6100450531800	Consult Lab Work	13,124.82	14,882.96	26,870.00	40,248.75	47,938.00	7,689.25	19.10%
6100450532000	Training	499.32	1,927.00	2,308.00	2,400.00	2,400.00	-	0.00%
6100450534000	Communications	6,007.63	6,970.93	5,935.79	5,400.00	5,400.00	-	0.00%
6100450534100	Postage	1,270.02	1,286.52	1,647.62	2,500.00	2,500.00	-	0.00%
6100450539500	Sidewalks	-	-	-	1,500.00	1,500.00	-	0.00%
6100450542000	Office Supplies	4,642.40	4,529.10	3,203.95	7,040.00	7,040.00	-	0.00%
6100450543200	Tools & Equipment	577.34	1,548.90	23.03	2,200.00	2,200.00	-	0.00%
6100450545000	Custodial Supplies	2,295.70	2,330.13	2,026.60	6,373.00	6,373.00	-	0.00%
6100450548000	Vehicular Supplies	17,779.02	19,191.68	12,629.36	13,000.00	15,000.00	2,000.00	15.38%
6100450553000	Lab Tools/Instruments	16,017.57	12,023.00	14,431.27	10,000.00	10,000.00	-	0.00%
6100450553200	Asphalt Supplies	45,610.00	68,656.00	7,925.13	30,000.00	15,000.00	(15,000.00)	-50.00%
6100450553900	Chemicals	201,350.27	241,006.10	229,664.03	283,586.00	285,300.00	1,714.00	0.60%
6100450554100	Pipe Casting & Cement	171,550.06	100,244.44	127,453.34	135,000.00	39,000.00	(96,000.00)	-71.11%
6100450559200	Hydrants	203.92	2,467.32	5,680.45	10,000.00	10,000.00	-	0.00%
6100450559500	Meters	8,126.28	17,276.98	29,199.32	25,000.00	175,000.00	150,000.00	600.00%
6100450571000	Travel	9,209.13	12,500.00	8,377.58	9,200.00	9,200.00	-	0.00%
6100450573000	Dues and Memberships	6,035.93	5,989.76	6,308.51	5,400.00	5,400.00	-	0.00%
6100450578000	Other Unclassified	-	2,500.00	1,980.15	2,500.00	2,500.00	-	0.00%
		945,420.30	985,918.19	904,527.03	1,035,577.75	1,089,631.00	54,053.25	5.22%

**City of Amesbury
Water Department - Continued
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Capital - 3								
6100450584100	Water Capital Outlay	19,552.74	-	-	-	-	-	N/A
6100450587000	Equipment Replacement	11,343.68	56,997.79	69,789.28	130,000.00	135,000.00	5,000.00	3.85%
6100450587200	Equipment Lease	-	-	50,000.00	50,000.00	75,000.00	25,000.00	50.00%
		30,896.42	56,997.79	119,789.28	180,000.00	210,000.00	30,000.00	16.67%
Object Type - Debt Service - 5								
6100700530800	Financial/Banking Services	8,843.49	17,264.68	16,411.11	-	-	-	#DIV/0!
6100700591000	Principal on Long Term Debt	1,069,885.85	1,168,674.17	1,123,052.18	1,129,300.63	1,131,812.00	2,511.37	0.22%
6100700591500	Interest on Long Term Debt	378,635.16	380,650.45	334,664.64	322,440.29	293,857.00	(28,583.29)	-8.86%
6100700592500	Interest on Short Term Debt	68,995.72	-	-	-	-	-	N/A
		1,526,360.22	1,566,589.30	1,474,127.93	1,451,740.92	1,425,669.00	(26,071.92)	-1.80%
Object Type - Benefits - 4								
6100910517000	Health Insurance	145,939.23	158,415.03	179,620.02	179,500.00	188,000.00	8,500.00	4.74%
6100910517100	Pension Assessment	200,137.00	185,640.00	184,423.00	178,322.00	190,648.00	12,326.00	6.91%
6100910517200	Unemployment Insurance	-	-	-	5,000.00	5,000.00	-	0.00%
6100910517300	Workers Compensation	11,200.00	11,200.00	15,700.00	11,200.00	11,200.00	-	0.00%
6100910517400	Life Insurance	843.75	1,781.94	770.04	850.00	850.00	-	0.00%
6100910517500	Medicare	6,480.43	6,286.41	6,731.06	7,250.00	7,800.00	550.00	7.59%
6100910517600	Dental	4,409.28	4,409.28	4,207.44	4,950.00	5,000.00	50.00	1.01%
6100910518100	Medex/MG Blue Ins	5,238.84	5,531.64	6,305.12	-	7,000.00	7,000.00	N/A
		374,248.53	373,264.30	397,756.68	387,072.00	415,498.00	28,426.00	7.34%
Object Type - Expenses - 2								
6100945574000	Liability Ins	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%
6100945574100	Liability Ins Auto	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	-	0.00%
		43,000.00	43,000.00	43,000.00	43,000.00	43,000.00	-	0.00%
TOTAL		\$ 3,865,588.04	\$ 3,996,005.53	\$ 3,960,789.01	\$ 4,147,525.24	\$ 4,248,288.35	\$ 100,763.11	2.43%

City Of Amesbury

Water Department Salaries and Wages

Filters			
Fund:	610	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc		

Account #	Account Description	Position	Amount	FTE
Account # - 6100450511000				
6100450511000	Salaries & Wages	Assistant Chief Operator	\$73,314.80	1.0
6100450511000	Salaries & Wages	Operator 1	\$69,463.68	1.0
6100450511000	Salaries & Wages	Operator 1	\$69,463.68	1.0
6100450511000	Salaries & Wages	Assistant Chief Operator	\$73,314.80	1.0
6100450511000	Salaries & Wages	Meter Repairman	\$29,555.97	0.5
6100450511000	Salaries & Wages	Operator 1	\$50,189.60	1.0
6100450511000	Salaries & Wages	Water Sys. Manager	\$82,950.04	1.0
6100450511000	Salaries & Wages	Foreman	\$73,314.80	1.0
6100450511000	Salaries & Wages	Skilled Maintenance Laborer/Pipelayer	\$41,968.00	1.0
6100450511000	Salaries & Wages	Heavy Equipment Operator/Pipelayer	\$50,664.00	1.0
6100450511000	Salaries & Wages	Director	\$42,373.00	0.33
6100450511000	Salaries & Wages	Admin	\$20,326.97	0.33
6100450511000	Salaries & Wages	Admin	\$20,326.97	0.33
6100450511000	Salaries & Wages	City Engineer	\$24,102.00	0.33
6100450511000	Salaries & Wages	Mechanic	\$22,950.72	0.2
6100450511000	Salaries & Wages	Facility Superintendent	\$26,166.00	0.2
6100450511000	Salaries & Wages	Mechanic	\$8,769.28	0.2
6100450511000	Salaries & Wages	Facility Laborer	\$7,488.00	0.2
6100450511000	Salaries & Wages	Laborer	\$32,281.60	0.0
Account # - 6100450511000 Subtotal:			\$818,983.91	11.62

**City of Amesbury
Sewer Department Department
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Salaries - 1								
6200440511000	Salaries & Wages	\$ 533,712.78	\$ 539,810.60	\$ 542,047.80	\$ 558,510.62	\$ 592,959.31	\$ 34,448.69	6.17%
6200440512000	Salaries & Wages Temp	-	-	-	22,389.60	15,900.00	(6,489.60)	-28.98%
6200440512100	Police Detail Pay	6,111.00	1,900.00	-	1,720.00	1,720.00	-	0.00%
6200440513000	Overtime	112,430.74	109,886.43	118,168.42	108,178.71	120,350.00	12,171.29	11.25%
6200440514000	Shift	-	-	1,184.00	-	-	-	N/A
6200440514100	Longevity	-	-	-	-	-	-	N/A
6200440514500	Training	-	929.84	-	-	-	-	N/A
6200440515200	Sick Leave Buy-Back	-	-	-	-	-	-	N/A
6200440519200	Clothing Allowance	4,800.00	5,400.00	5,113.13	5,968.00	5,968.00	-	0.00%
		657,054.52	657,926.87	666,513.35	696,766.93	736,897.31	40,130.38	5.76%
Object Type - Expenses - 2								
6200440521100	Electricity	271,914.02	281,184.82	239,238.29	300,000.00	300,000.00	-	0.00%
6200440521200	Heat	38,829.52	29,816.27	30,554.11	22,000.00	30,000.00	8,000.00	36.36%
6200440524100	Other Mun Bldgs Maint	10,871.18	15,381.38	11,568.35	10,000.00	10,000.00	-	0.00%
6200440525100	Repairs & Maint. Vehicles	1,797.45	5,405.02	2,974.58	4,000.00	4,000.00	-	0.00%
6200440525300	Repair & Maint Other Equip	28,820.06	42,970.64	34,674.62	40,000.00	40,000.00	-	0.00%
6200440525800	Lift Station-Operation & Maint	42,099.85	55,611.24	58,892.69	55,000.00	55,000.00	-	0.00%
6200440527100	Rent Construction Equipment	600.00	6,754.00	4,056.50	3,000.00	3,000.00	-	0.00%
6200440527200	Rent Equipment Other	2,843.46	13,110.00	8,404.40	3,500.00	3,500.00	-	0.00%
6200440529100	Sludge Disposal	132,881.00	122,252.34	155,944.00	140,000.00	175,000.00	35,000.00	25.00%
6200440530600	Legal Consultant Services	-	-	-	-	-	-	N/A
6200440531600	Consulting	44,358.96	49,790.85	52,530.19	62,000.00	65,650.00	3,650.00	5.89%
6200440531700	Advertising	-	-	-	-	-	-	N/A
6200440531800	Consult Lab Work	9,941.22	7,054.00	6,231.35	10,000.00	10,000.00	-	0.00%
6200440532000	Training	1,995.34	654.97	1,301.00	2,000.00	2,000.00	-	0.00%
6200440534000	Communications	3,082.75	3,555.21	4,615.08	9,720.00	9,720.00	-	0.00%
6200440534100	Postage	179.32	90.47	217.12	500.00	500.00	-	0.00%
6200440542000	Office Supplies	3,976.32	989.51	2,954.44	6,040.00	6,040.00	-	0.00%
6200440543200	Tools & Equipment	-	-	345.13	1,700.00	1,700.00	-	0.00%
6200440545000	Custodial Supplies	195.12	1,228.41	4,008.85	6,373.00	6,373.00	-	0.00%
6200440548000	Vehicular Supplies	8,725.21	7,938.22	7,558.41	6,000.00	6,000.00	-	0.00%
6200440553000	Lab Tools/Instruments	13,239.45	13,536.08	9,557.51	14,000.00	14,000.00	-	0.00%
6200440553900	Chemicals	79,583.41	91,057.96	90,622.00	90,000.00	101,000.00	11,000.00	12.22%
6200440554100	Pipe Casting & Cement	7,306.78	6,375.68	200.00	3,500.00	3,500.00	-	0.00%
6200440571000	Travel	3,562.27	4,952.00	1,415.25	3,200.00	3,200.00	-	0.00%
6200440573000	Dues and Memberships	-	1,065.29	204.50	1,000.00	1,000.00	-	0.00%
6200440578000	Other Unclassified	11,842.19	16,488.81	3,959.85	15,000.00	10,000.00	(5,000.00)	-33.33%
		718,644.88	777,263.17	732,028.22	808,533.00	861,183.00	52,650.00	6.51%

**City of Amesbury
Sewer Department - Continued
Proposed Budget - FY 2019**

<u>Account Number</u>	<u>Description</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>2018 Original</u>	<u>Mavor Recommended</u>	<u>\$ Change</u>	<u>% Change</u>
Object Type - Capital - 3								
6200440583100	Wastewater Capital Outlay	-	-	-	-	-	-	N/A
6200440587000	Equipment Replacement	58,661.97	68,162.26	45,464.22	88,000.00	117,000.00	29,000.00	32.95%
6200440587200	Equipment Lease	-	-	5,595.00	19,044.44	19,044.44	-	0.00%
		58,661.97	68,162.26	51,059.22	107,044.44	136,044.44	29,000.00	27.09%
Object Type - Transfers/Other - 7								
6200440596100	Transfer to General Fund	-	-	-	-	-	-	N/A
6200440596300	Transfers to Capital Projects	65,176.68	-	113,327.55	90,000.00	120,000.00	30,000.00	33.33%
6200440598100	Salary Reserve	-	-	-	-	-	-	#DIV/0!
		65,176.68	-	113,327.55	90,000.00	120,000.00	30,000.00	33.33%
Object Type - Debt Service - 5								
6200700530800	Financial/Bankiong Services	4,768.78	8,927.03	7,806.66	-	-	-	N/A
6200700591000	Principal on Long Term Debt	845,344.18	872,093.65	845,100.72	801,265.18	799,990.00	(1,275.18)	-0.16%
6200700591500	Interest on Long Term Debt	155,614.84	127,742.02	103,434.96	95,106.10	77,553.00	(17,553.10)	-18.46%
6200700592500	Interest on Short Term Debt	-	-	-	-	-	-	N/A
		1,005,727.80	1,008,762.70	956,342.34	896,371.28	877,543.00	(18,828.28)	-2.10%
Object Type - Benefits - 4								
6200910517000	Health Insurance	83,920.08	88,027.68	91,600.20	98,300.00	103,000.00	4,700.00	4.78%
6200910517100	Pension Assessment	124,930.00	128,127.00	127,474.00	120,855.00	126,015.00	5,160.00	4.27%
6200910517200	Unemployment Insurance	-	-	-	-	-	-	N/A
6200910517300	Workers Compensation	6,600.00	6,600.00	9,600.00	6,600.00	6,600.00	-	0.00%
6200910517400	Life Insurance	202.83	187.92	387.92	225.00	250.00	25.00	11.11%
6200910517500	Medicare	4,460.41	4,513.68	4,570.83	6,250.00	6,250.00	-	0.00%
6200910517600	Dental	2,665.20	2,665.20	2,665.20	3,008.00	3,000.00	(8.00)	-0.27%
6200910518100	Medex/MG Blue Ins	2,376.96	2,554.26	12,152.10	9,250.00	13,500.00	4,250.00	45.95%
		225,155.48	232,675.74	248,450.25	244,488.00	258,615.00	14,127.00	5.78%
Object Type - Expenses - 2								
6200945574000	Liability Ins	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-	0.00%
6200945574100	Liability Ins Auto	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	-	0.00%
		39,000.00	39,000.00	39,000.00	39,000.00	39,000.00	-	0.00%
TOTAL		\$ 2,769,421.33	\$ 2,783,790.74	\$ 2,806,720.93	\$ 2,882,203.65	\$ 3,029,282.75	147,079.10	5.10%

City Of Amesbury

Sewer Department Salaries and Wages

Filters			
Fund:	620	Object:	5110
Budget Phase:	51	Show Details For:	1
Show Memos:	No	Hide zero lines:	Yes
Sort Column 1:	Account # Asc		

Account #	Account Description	Position	Amount	FTE
Account # - 6200440511000				
6200440511000	Salaries & Wages	Chief Operator	\$95,392.96	1.0
6200440511000	Salaries & Wages	Assistant Chief Operator	\$73,314.80	1.0
6200440511000	Salaries & Wages	Repairman/Maintenance	\$69,463.68	1.0
6200440511000	Salaries & Wages	Operator I	\$56,466.56	1.0
6200440511000	Salaries & Wages	Repairman/Maintenance	\$60,403.20	1.0
6200440511000	Salaries & Wages	Operator II	\$35,859.20	1.0
6200440511000	Salaries & Wages	Admin	\$20,326.97	0.33
6200440511000	Salaries & Wages	Admin	\$20,326.97	0.33
6200440511000	Salaries & Wages	Director	\$42,373.00	0.33
6200440511000	Salaries & Wages	City Engineer	\$24,102.00	0.33
6200440511000	Salaries & Wages	Facility Superintendent	\$26,166.00	0.2
6200440511000	Salaries & Wages	Mechanic	\$22,950.72	0.2
6200440511000	Salaries & Wages	Meter Repairman	\$29,555.97	0.5
6200440511000	Salaries & Wages	Facilities Laborer	\$7,488.00	0.2
6200440511000	Salaries & Wages	Mechanic	\$8,769.28	0.2
Account # - 6200440511000 Subtotal:			\$592,959.31	8.62
Total:			\$592,959.31	8.62

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.

1. 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 MGL 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 MGL 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, §5B
- 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. 44B
- Additional Local Assessments: MGL c. 59, §25
- Motor Vehicle Excise Tax: MGL c. 60A
- Boat Excise Tax: MGL c. 60B
- 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
<http://www.mass.gov/treasury/docs/mwpat/inthenews/full-cost-pricing.pdf>
- MA Clean Water Trust Best Practice: Enterprise Funds
<http://www.mass.gov/treasury/docs/mwpat/inthenews/entereprise-fund.pdf>
- Government Finance Officers Association Best Practice: Appropriate Level of

Unrestricted Fund Balance in the General Fund

- **American Water Works Association Cash Reserves Draft Policy**

2. 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

3. 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.**

4. 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. MGL Chapter 44, Section 10 specifies that the debt limit for cities is 5% of Equalized Valuation. Various federal laws, regulations and agencies also have requirements with which the City must comply.

Capital Improvement Plan

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

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

Bond Rating

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

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

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

Debt Guidelines

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

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

- 1) It shall be the City's policy to establish a debt service ceiling of 10%. The annual debt service payable on bonded general fund debt including debt

exclusions net of aid subsidies, reimbursements and offsets shall not exceed 10% of the annual operating budget.

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

Debt Maturity Schedule

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

Debt Strategies

The City shall:

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

whenever possible

- Capital projects for enterprise operations shall be financed solely from enterprise revenues. Debt financing shall be reserved for capital projects and expenditures that cost in excess of \$100,000 for projects supported by enterprise fund revenue.

Debt Issuance

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

REFERENCES:

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

5. 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 effective 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. 32B, §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)

Glossary of Terms

Abatement. A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

Accounting System. A system of financial recordkeeping, which record, classify and report information on the financial status and operation of a governmental unit or any of its funds, account groups, and organizational components.

Adopted Budget. The resulting budget that has been approved by the Town Meeting or City Council.

Annual Budget. An estimate of expenditures for specific purposes during the fiscal year (July 1-June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only town meeting or city council can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant/auditor (MGL Ch. 41 § 58), the departmental appropriation is encumbered to extend the annual spending authorization until such time that the bill is paid or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting/city council vote to another account.

Arbitrage. Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Assessed Valuation. A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

Audit. A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and local charter.

Balanced Budget. A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

Bond Anticipation Notes. Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

Bond Rating (Municipal) A credit rating to help investors determine the risk of losing money on a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

Budget (Operating). A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing.

Budget Calendar. The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Message A statement by the municipality's policy makers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Capital Improvements Program A comprehensive plan for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The capital program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.

Chapter 90 Highway Funds The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based on a formula under the provisions of MGL Ch. 90 § 34, hence the term Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), employment figures (20.83 percent) from the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based on certified expenditure reports submitted to MHD.

Cherry Sheets Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year's state aid and assessments to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consists of two major types -- distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based on filing requirements and/or actual information, the final aid or assessment may differ.

Debt Limit The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.

Debt Service The cost, usually stated in annual terms, of the principal repayment and interest of any particular issue.

Deficit The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Department. A principal, functional and administrative entity created by the Manager in accordance with the Charter to carry out specified public services.

Encumbrance. Obligations in the form of purchase orders and contracts which are chargeable to an appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Funds An accounting mechanism that allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end. According to MGL Ch. 44 § 53F½, the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) The determination of an estimate of the FFCV of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 § 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Expenditures. The amount of money, cash or checks, actually paid or obligated for payment from the treasury.

Fiscal Year Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000 and is usually written as FY2000. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.

Free Cash Unrestricted funds from operations of the previous fiscal year that are certified by the Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. A community should maintain a free cash balance to provide a hedge against unforeseen expenditures and to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate. Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves and make judgments regarding a community's fiscal stability, in part, on the basis of free cash.

Full and Fair Cash Value (FFCV) Fair cash value has been defined by the Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).

Fund An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Grant. A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

Interfund Transactions. Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Levy -- The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

Levy Ceiling -- The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 § 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit The maximum amount a community can levy in a given year. The limit can grow each year by 2 ½ percent of the prior year's levy limit plus new growth and any overrides. (MGL Ch. 59 § 21C (f & g)). The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Net School Spending (NSS) School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

New Growth The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year. For example, FY2003 new growth is determined by multiplying the value on January 1, 2002 by the FY2002 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate

Operating Budget A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Override A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. See underride.

Override Capacity The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Personal Property Tax Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

Proposition 2 ½. A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Purchase Order. A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances .

Rating Agencies. This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

Registered Bonds. Bonds registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

Reserve Fund An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and

consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain current values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Revenues All monies received by a governmental unit from any source.

Revolving Fund Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 § 53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Stabilization Fund A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. (MGL Ch. 40 § 5B). Communities may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

Tax Anticipation Notes. Notes issued in anticipation of taxes, which are retired from taxes collected.

Tax Rate. The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property:

1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

Tax Rate Recapitulation Sheet (also Recap Sheet) -- A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title. A collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. Without following this procedure, the lien on real property expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Underride. A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

Unreserved Fund Balance (Surplus Revenue Account). The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It's akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. See free cash.

Valuation (100%). The legal requirement that a community's assessed value on property must be the same as its market or full and fair cash value.

Warrant. An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

CHAPTER 44. MUNICIPAL FINANCE

BUDGET IN CITIES

Chapter 44: Section 32. Submission to city council; procedure for approval, rejection or alteration

Section 32. Within one hundred and seventy days after the annual organization of the city government in any city other than Boston, the mayor shall submit to the city council the annual budget which shall be a statement of the amounts recommended by him for proposed expenditures of the city for the next fiscal year. The annual budget shall be classified and designated so as to show separately with respect to each officer, department or undertaking for which an appropriation is recommended:—

(1) Ordinary maintenance, which shall also include debt and interest charges matured and maturing during the next fiscal year, and shall be subdivided as follows:—

(a) Salaries and wages of officers, officials and employees other than laborers or persons performing the duties of laborers; and

(b) Ordinary maintenance not included under (a); and

(2) Proposed expenditures for other than ordinary maintenance, including additional equipment the estimated cost of which exceeds one thousand dollars.

The foregoing shall not prevent any city, upon recommendation of the mayor and with the approval of the council, from adopting additional classifications and designations.

The city council may by majority vote make appropriations for the purposes recommended and may reduce or reject any amount recommended in the annual budget. It shall not increase any amount in or the total of the annual budget nor add thereto any amount for a purpose not included therein except on recommendation of the mayor, and except as provided in section thirty-three; provided, however, that in the case of the school budget or in the case of a regional school district assessment, the city council, on the recommendation of the school committee or on recommendation of a regional district school committee, may by a two-thirds vote increase the total amount appropriated for the support of the schools or for the regional district schools over that requested by the mayor; and provided, further, that no such increase shall be voted if it would render the total annual budget in excess of the property tax limitations set forth in section twenty-one C of chapter fifty-nine. Except as otherwise permitted by law, all amounts appropriated by the city council, as provided in this section, shall be for the purposes specified. In setting up an appropriation order or orders based on the annual budget, the council shall use, so far as possible, the same classifications required for the annual budget. If the council fails to take action with respect to any amount recommended in the annual budget, either by approving, reducing or rejecting the same, within forty-five days after the receipt of the budget, such amount shall without any action by the council become a part of the appropriations for the year, and be available for the purposes specified.

If, upon the expiration of one hundred and seventy days after the annual organization of the city government, the mayor shall not have submitted to the city council the annual budget for said year, the city council shall, upon its own initiative, prepare such annual budget by June thirtieth of such year, and such budget preparation shall be, where applicable, subject to the provisions governing the annual budget of the mayor.

Within fifteen days after such preparation of the annual budget, the city council shall proceed to act by voting thereon and all amounts so voted shall thereupon be valid appropriations for the purposes stated therein to the same extent as though based upon a mayor's annual budget, but subject, however, to such requirements, if any, as may be imposed by law.

If the council fails to take action with respect to any amount recommended in the budget, either by approving, reducing or rejecting the same, within fifteen days after such preparation, such amount shall, without further action by the council, become a part of the appropriations for the year, and be available for the purposes specified.

Notwithstanding any provisions of this section to the contrary, the mayor may submit to the city council a continuing appropriation budget for said city on a month by month basis for a period not to exceed three months if said city has not approved an operating budget for the fiscal year because of circumstances beyond its control.

Nothing in this section shall prevent the city council, acting upon the written recommendation of the mayor, from voting appropriations, not in excess of the amount so recommended, either prior or subsequent to the passage of the annual budget.

The provisions of this section shall apply, in any city adopting the Plan E form of government under chapter forty-three, only to the extent provided by section one hundred and four of said chapter.

Neither the annual budget nor appropriation orders based thereon shall be in such detail as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.

The city council may, and upon written request of at least ten registered voters shall, give notice of a public hearing to be held on the annual budget, prior to final action thereon, but not less than seven days after publication of such notice, in a newspaper having general circulation in the city. At the time and place so advertised, or at any time or place to which such public hearing may from time to time be adjourned, the city council shall hold a public hearing on the annual budget as submitted by the mayor, at which all interested persons shall be given an opportunity to be heard for or against the proposed expenditures or any item thereof.

Chapter 44: Section 33. Power of council to add to appropriation; conditions; limitations

Section 33. In case of the failure of the mayor to transmit to the city council a written recommendation for an appropriation for any purpose not included in the annual budget, which is deemed necessary by the council, after having been so requested by vote thereof, said council, after the expiration of seven days from such vote, upon its own initiative may make such appropriation by a vote of at least two thirds of its members, and shall in all cases clearly specify the amount to be expended for each particular purpose, but no appropriation may be voted hereunder so as to fix specific salaries of employees under the direction of boards elected by the people, other than the city council.