

FISCAL YEAR 2022 BUDGET BOOK

City of Amesbury, Massachusetts





FISCAL YEAR 2022 OPERATING BUDGET

JULY 1, 2021 THROUGH JUNE 30, 2022

MAYOR **Kassandra Gove**

**CITY
COUNCIL**

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FY 2022

CITY OF AMESBURY

Population: 17,569

Square Mileage: 13.73

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

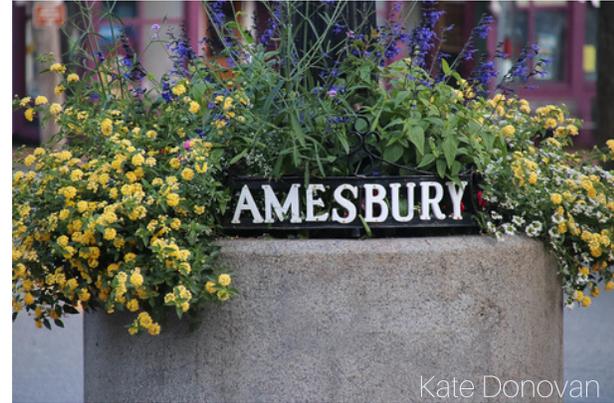
Road Miles: 73.45

Recreation and Conservation Space: 815+ acres

*Sources: MA DLS, DOR, US Census

The City of Amesbury is a small city on the North Shore of Massachusetts. Settled in 1668, Amesbury's history is deeply rooted in entrepreneurship and innovation. The beautifully restored downtown features old industrial mill buildings; now full of restaurants, retail shops, offices and residences.

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



Kate Donovan



Aeropus Media



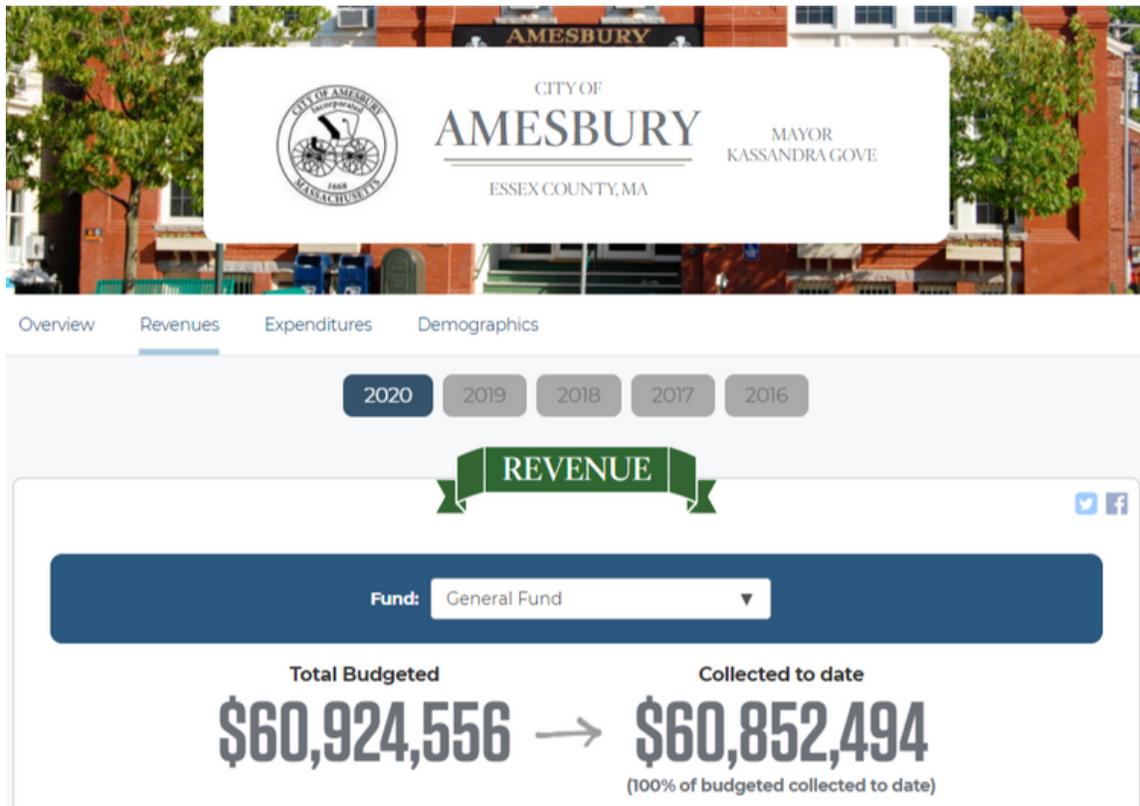
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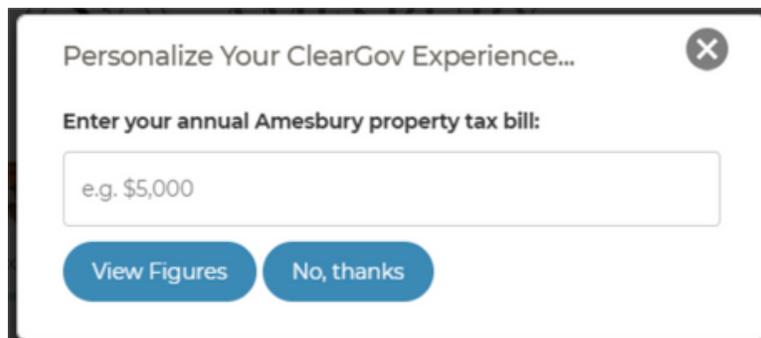
Mike Fawcett

The City of Amesbury invested in ClearGov, a financial transparency software, which is available on the City's website and at www.cleargov.com!

Residents can look at the City's financial data from past fiscal years in comparison to our current fiscal year.



In the Expenditures section, residents can put in your total tax bill and see exactly where your tax dollars are being spent.



The screenshot shows a pop-up form titled 'Personalize Your ClearGov Experience...'. It asks the user to 'Enter your annual Amesbury property tax bill:' and provides a text input field with the placeholder 'e.g. \$5,000'. At the bottom, there are two buttons: 'View Figures' and 'No, thanks'.

FROM THE MAYOR'S DESK

Dear Amesbury residents, business owners, friends and colleagues,

Fiscal year 2021 has been a difficult year, but I am optimistic about fiscal year 2022. As you read through this budget book, and I hope you will, you'll see that we have big plans for Amesbury.



We worked carefully on this year's budget to make sure that we continue to provide great services to our community, while also being conscious of the impact the budget will have on our taxpayers. After Department Heads made their requests, I went through the entire budget line by line to make cuts where I could.

My recommended budget (starting on page 28) reduced the Department Budget requests by \$675,957, saving taxpayers \$123 annually.

At the same time, I am aware that for too many years, we have been neglecting our buildings, assets and infrastructure. Capital plans have been left vastly unfunded and it shows. In FY22, we will be investing close to \$10,000,000 in capital projects in Amesbury. These projects include needed maintenance on our buildings, replacement equipment, paving and sidewalk improvements, information technology infrastructure and more. You'll read more about each department's capital plans for FY22 starting on page 40, and you can see the full 5-year capital plan in Appendix A.

Capital will be funded by long-term borrowing, but also through grant funding and ARPA (American Rescue Plan Act) funds. Leveraging alternative funding is necessary to ensure that the full burden of these projects is not placed on the taxpayers, while also understanding that as a City, we have to invest in ourselves. By creating a long-term plan, we'll save ourselves money in the long-run and understand where investments need to be made as we move forward.

Another asset that we are investing in this year is our staff. We're making new additions to departments that are growing and need the support; Public Works, Information Technology, and Human Resources.

Public Works is one of the few departments that every resident, business owner and visitor encounters, even if you aren't always aware of it. Roads get paved, trash gets emptied, lawns get mowed, and Public Works takes care of it all. With the added capital projects in FY22, we've added more positions to Public Works to help make sure these projects are completed and the staff is supported throughout. As we work to fill these roles, it will take some time for staff to catch up the list of projects we have, but we will make great progress.

FROM THE MAYOR'S DESK

Information Technology has been stretched thin this year, as the pandemic pushed the limits of our current infrastructure and hardware. We were fortunate to have CARES Act money in FY21 which allowed us to start upgrading many of our systems for remote learning and working, and received grants for cybersecurity training which helps us protect our community's data and money. Our students, teachers, and City staff need better IT resources and structure in order to successfully deliver services. To that end, we have combined the City and School IT departments into one, reporting to the IT Director. We are building out the staff to better support everyone here, which will in turn allow us to provide better and more efficient services and programs to our community.

Finally, we have hired a Human Resources Coordinator to support the City and the Schools. It's long past time for us, the largest employer in Amesbury, to have a formal Human Resources division. We have been working for the last year to make sure that the City is a great place to work, which helps us recruit the best candidates for our job openings. Our new HR Coordinator will help us in this endeavor; helping our staff find development and training opportunities, making sure we're following best practices for equitable and accessible recruiting, and ensuring that our staff is fully supported. 68% of our total budget is personnel and benefits, so having an HR department is incredibly important to ensure that there are policies and procedures in place to support staff and are in the best interest of the City.

We're doing a lot of hard work here, and I hope you can see that we're focused and driven to making Amesbury the best place we can be. We still have a lot of work to do, but I'm excited for the direction we're heading in. As we continue forward, I hope you'll join us. Get to know what we're doing for I AMesbury 2030 and participate whenever possible. Come to public meetings and make your voice heard. Reach out to us when you have questions, concerns or positive feedback. We are stronger when we are all involved, working together to better our community.

Thank you to our Department Heads for all they've done during this budget process and throughout the year. Thank you to City and School staff and teachers for working so hard for Amesbury. Thank you to all of you for your support and your pride in Amesbury.

Be well,



Kassandra Gove

Mayor

BUDGET PROCESS

JANUARY
Call for Department Heads to begin FY22 budget process

FEBRUARY
Mayor and CFO meet with Department Heads for initial review of budget and capital requests

MARCH
Department Heads revise budget based on feedback

APRIL
School Committee holds budget hearing and approves FY22 budget

MAY
Mayor and CFO finalize FY22 budget to send to City Council;
City Council holds public hearings

JUNE
City Council approves the FY22 budget

BUDGET CALENDAR

December 1, 2020	Deadline for departments to submit capital requests
January 14/21, 2021	Softright / Budget trainings by CFO for Department Heads
January 15, 2021	Distribution of FY22 budget directives from Mayor
January 25 - February 5, 2021	Mayor, CFO and COS review 5-year capital requests
February 9, 2021	Mayor / CFO present financial condition to City Council
February 12, 2021	Department deadline to submit FY22 budget requests
February 15, 2021	Proposed MIIA insurance rates for FY22 released to City
February 22 - March 15, 2021	Mayor, CFO and COS meet with departments for review
March 15, 2021	Release date for proposed Whittier Regional School budget
April 5, 2021	School Committee public hearing on FY22 budget proposal
April 14, 2021	Whittier Regional School Committee vote on FY22 budget
April 15, 2021	Estimated release date for House Ways and Means budget
April 26, 2021	Deadline for City Council to announce budget public hearings
May 1, 2021	Budget Order complete
May 7, 2021	Mayor to submit proposed FY22 budget to City Council
May 11, 2021	Mayor presents FY22 budget to City Council CFO presents financial forecasts / Capital Improvement Plan
May 17-20, 2021	City Council Finance Committee holds budget hearings
June 1, 2021	Deadline for Finance Committee to post budget recommendations with City Clerk, Public Library, City website
June 8, 2021	City Council public hearing / adoption of FY22 operating budget

BUDGET 101

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

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

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

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



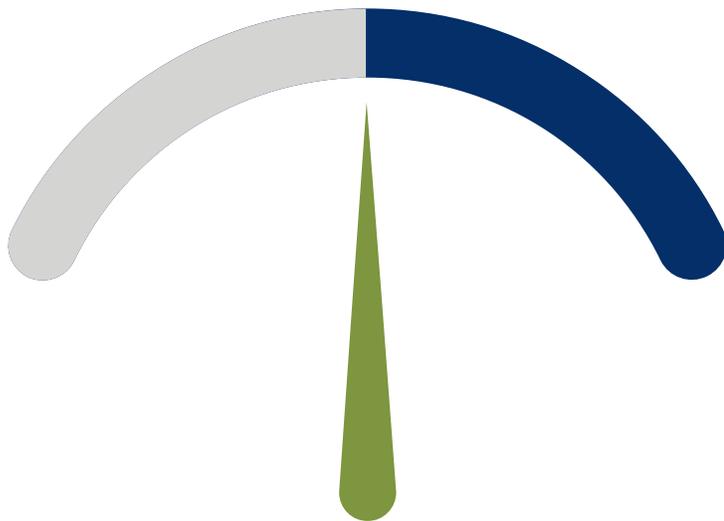
Creating a budget is a time-consuming process with many moving parts and many people involved. Successfully implementing an approved budget as needs change and evolve requires cooperation between all departments.

LEVEL FUNDED VS. LEVEL SERVICES

For the FY22 budget, department heads were asked to think critically about their departments and services, and complete both a level-services and a level-funded budget. When the budget process began, there was continued uncertainty around state funding, revenues and other items and we wanted department heads to be prepared for any eventuality.

A **level-funded budget** appropriates the same amount of money for the upcoming fiscal year as was approved for the previous fiscal year. Due to contractual obligations and COLA (Cost of Living Adjustment) increases, department heads make reductions in other areas, such as training, consulting and supplies.

A **level-services budget** means no cuts are made, and the budget will increase to accommodate contractual obligations, COLA increases, inflation and as needed to allow us to provide the same services and staffing as the previous year.



For the most part for FY22, departments ended up somewhere between a level-funded and a level-services budget. In some cases, a department has new general operating budget requests which brings them higher than level services.

FUNDS OVERVIEW

Budgeted Funds

Non-budgeted Funds

1 - Government

General Fund

The operating budget for the City of Amesbury.

Capital Project Funds

Chapter 90, or funds for capital projects over \$5,000 and a useful life of 1 year or more.

Special Revenue

Revolving funds, grant funding

2 - Proprietary

Sewer Enterprise Fund

Water Enterprise Fund

Cable Enterprise Fund

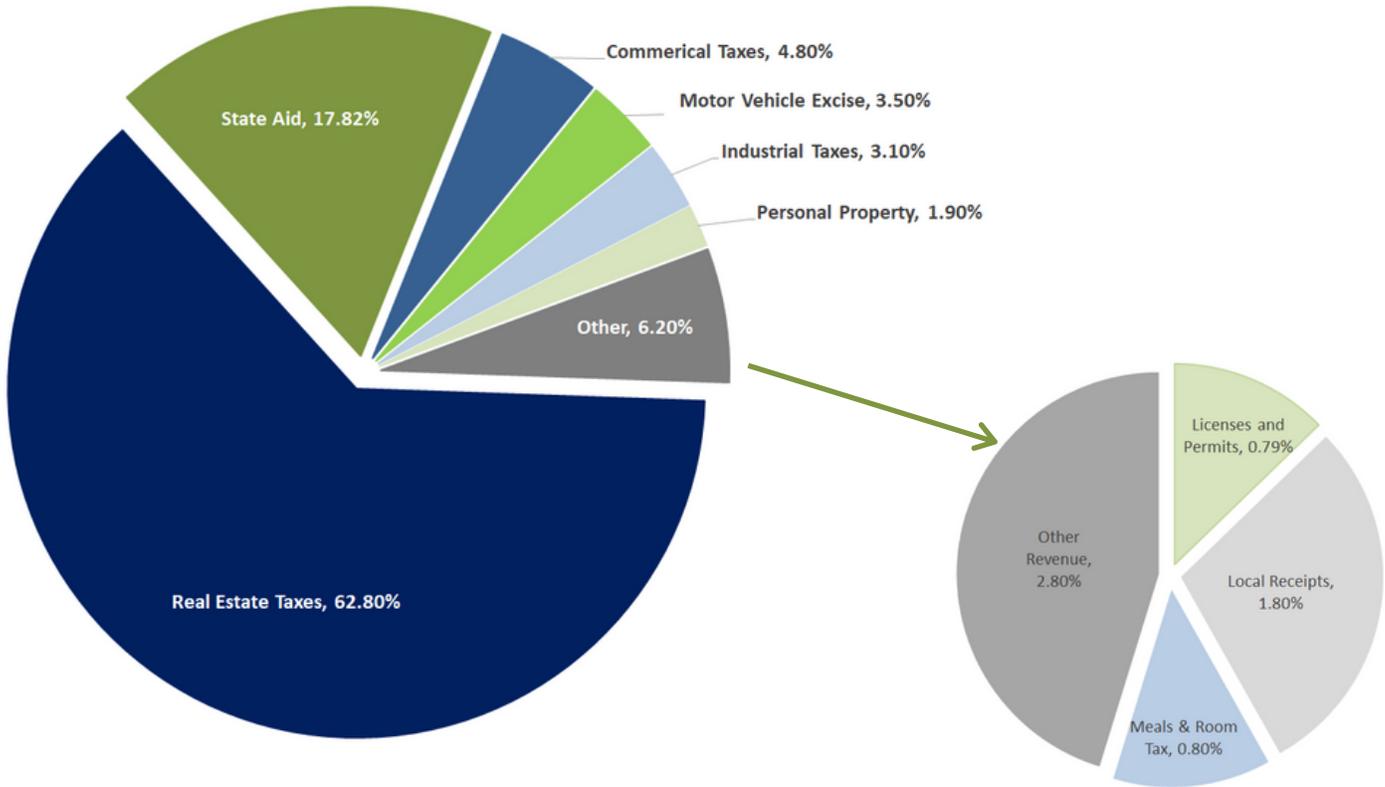
The intent of enterprise funds is for all direct and indirect costs to be paid through user fees and/or general fund subsidies.

3 - Fiduciary

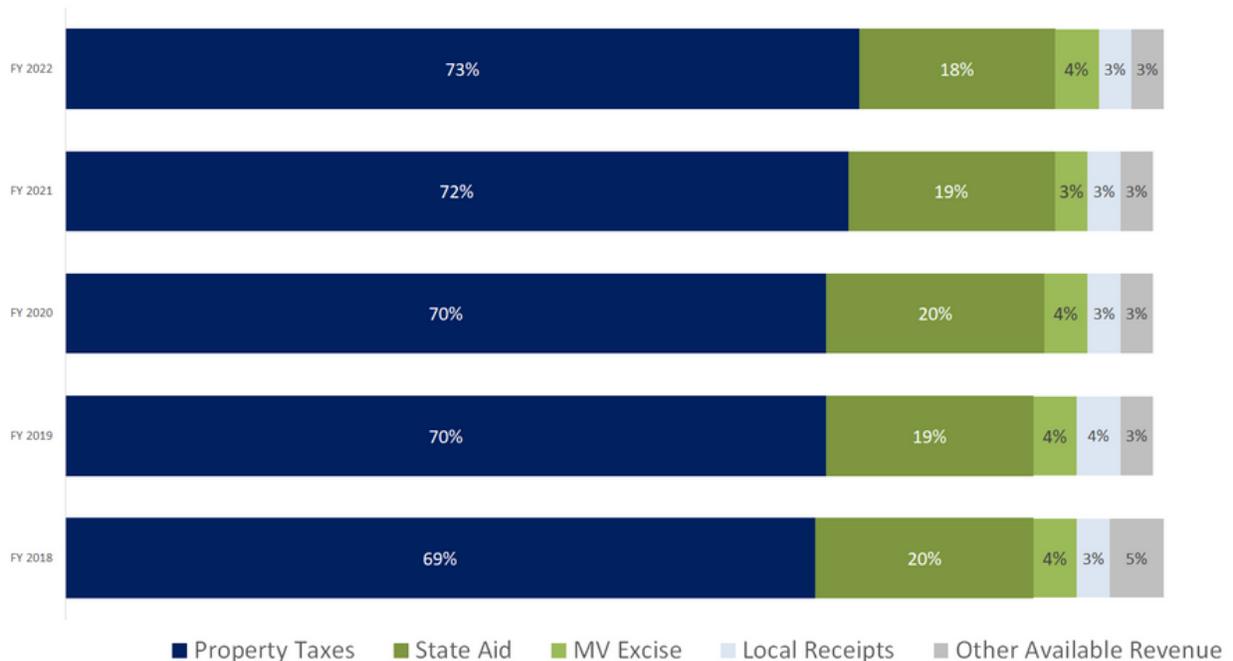
Fiduciary Funds

Used to account for resources held for the benefit of parties outside the government.

REVENUE SOURCES



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



TAX LEVY

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

REVENUE PROJECTION	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	42,109,486	44,116,384	45,766,634	47,359,518	49,055,688
2 1/2% Increase	1,052,737	1,102,910	1,144,166	1,183,988	1,226,392
New Growth	954,161	547,340	448,718	512,182	430,000
TOTAL LEVY LIMIT	44,116,384	45,766,634	47,359,518	49,055,688	50,712,080
Debt Exclusion	809,536	509,782	542,200	2,352,031	2,330,756
TOTAL AVAILABLE LEVY	44,925,920	46,276,416	47,901,718	51,407,719	53,042,836
LEVY AMOUNT USED	40,827,595	41,985,922	43,113,242	47,829,288	50,213,899
EXCESS LEVY CAPACITY	4,098,325	4,290,493	4,788,476	3,578,431	2,828,937
EXCESS LEVY AS % OF OPERATING BUDGET	6.91%	7.20%	7.82%	5.40%	4.09%



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

STATE AID

State Aid accounts for roughly 20% of our annual budget, and we get notified about the amount of state aid we will receive through the Cherry Sheet, named as such for the cherry-colored paper on which it was originally printed.

	FY 2018	FY 2019	FY 2020	FY 2021	House Ways and Means Budget 4/15/21
	ACTUAL	ACTUAL	ACTUAL	BUDGET	
STATE AID					
Chapter 70	9,061,587	9,127,527	9,190,887	9,190,887	9,248,787
Charter Tuition Reimbursement	42,864	85,840	103,195	307,983	124,741
School Choice Receiving Tuition (Offset Item)	85,450	101,376	246,227	479,158	473,472
Unrestricted General Government Aid	1,943,468	2,011,489	2,065,799	2,065,799	2,138,102
Veterans Benefits	374,734	331,206	335,278	231,234	225,282
Exempt VBS & Elderly	62,651	63,647	71,060	94,683	84,575
Public Libraries (Offset Item)	21,249	22,121	22,121	22,121	30,541
Total Cherry Sheet Receipts	11,592,003	11,743,206	12,034,567	12,391,865	12,325,500
<i>% Increase (Decrease) over prior Fiscal Year</i>	1.5%	1.3%	2.5%	3.0%	-0.5%



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

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

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

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

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

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

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

LOCAL RECEIPTS

In FY21, we were conservative on our estimate for many local receipts due to the COVID-19 pandemic. For FY22, we are cautiously optimistic about increasing revenue as positive economic indicators continue to unfold. Based on fiscal year-to-date revenue from cannabis excise, we are estimating significant revenue in the coming year.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET		
LOCAL RECEIPTS						
Motor Vehicle Excise	2,230,279	2,373,272	2,209,040	2,200,705	2,420,723	220,018
a. Meals	208,272	222,639	214,565	121,608	210,000	88,392
b. Room	360,603	393,784	361,806	163,776	310,000	146,224
c. Other	10,200	14,660	14,263	12,000	14,000	2,000
Cannabis Excise			35,689	70,000	655,000	585,000
Penalties & Interest on Taxes & Excise	192,684	126,419	172,738	172,000	180,000	8,000
Payments in Lieu of Taxes	12,335	12,446	12,478	13,000	12,500	(500)
Other Charges for Services	55,234	84,261	50,000	50,000	-	(50,000)
Fees	145,380	282,037	140,010	125,000	130,000	5,000
Rentals & Lease Agreements			72,945	72,945	-	(72,945)
Other Departmental Revenue	48,925	129,397	21,024	20,000	20,000	-
Licenses and Permits	529,665	500,163	556,798	700,000	550,000	(150,000)
Fines & Forfeits	71,813	60,508	57,273	55,000	60,000	5,000
Investment Income	30,833	56,199	50,836	55,000	55,000	-
Medicaid Reimbursement	136,093	208,723	87,488	87,000	87,000	-
Miscellaneous Recurring				0	-	-
Miscellaneous Non-Recurring	126,436	34,261	137,242	0	30,000	30,000
TOTAL LOCAL RECEIPTS	4,158,752	4,498,769	4,194,195	3,918,034	4,734,223	816,189
<i>% Increase (Decrease) over prior Fiscal Year</i>	-4.5%	8.2%	-6.8%	-6.6%	20.8%	



Cannabis Excise is new for the City of Amesbury, since Amesbury voted not to prohibit the sale of marijuana in Amesbury in 2017, and City Council approved a Marijuana Overlay District in 2018. The first retail marijuana store opened in Amesbury in early 2020, but then closed temporarily due to the pandemic. A second store opened in early 2021.

The City receives 3% of sales tax from marijuana sales from the state, and City Council adopted a local option adding another 3% of sales tax that comes in as revenue called impact fees.. The local option works in the same way as the local rooms and meals tax revenue does, approved locally by City Council in 2013.

OTHER REVENUE

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET		
OTHER AVAILABLE REVENUE SOURCES						
Free Cash	1,473,147	349,378	303,260	51,892	168,305	116,413
Sale of Cemetery Lots to supplement DPW budget	22,000	19,000	19,000	19,000	19,000	-
Ambulance receipts to supplement Fire budget	685,000	980,000	800,000	800,000	600,000	(200,000)
Youth Revolving receipts to supplement Youth budget	407,085	536,439	406,047	297,000	230,000	(67,000)
Cemetery Trust to supplement DPW budget	2,000	4,000	3,500	3,500	3,500	-
Smart Growth Stabilization		47,300	112,300	100,000	-	(100,000)
General Stabilization	200,000		236,343	459,352	-	(459,352)
Enterprise Funds	45,814				-	-
Receipts Reserved for Real Estate		232,280	184,720		-	-
Insurance Receipts		18,000			-	-
Waterway receipts to supplement Harbormaster budget	7,500	7,500	2,000		-	-
Overlay Surplus				50,707	-	(50,707)
ARPA Funds used to supplement Fire Department Lieutenants					155,921	155,921
ARPA Funds used to supplement Ambulance Revenue					200,000	200,000
ARPA Funds used to supplement Youth Services Revenue					177,455	177,455
ARPA Funds to supplement Fire OT					200,000	200,000
ARPA Funds for Lake Gardner Seasonal Beach Director					10,000	10,000
ARPA Funds to supplement revenue loss (meals, hotels, Medicare)					200,000	200,000
MSBA Reimbursement				403,491	-	(403,491)
TOTAL OTHER AVAILABLE SOURCES	2,842,546	2,193,897	2,067,170	2,184,942	1,964,181	(220,761)
	-1.5%	-22.8%	-5.8%	5.7%	-10.1%	



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

The Coronavirus Local Fiscal Recovery Fund grants are formula grants and under the formula every municipal government is entitled to receive a calculated share of the \$65.1 billion for cities, towns, and villages.

Unlike CARES Act funds, which could not be used to pay for budgeted expenses, ARPA funds can be used to supplement for lost revenue, so it becomes an additional revenue stream for FY22. Some department's line item budgets will include a * to denote they are partially funded with ARPA funds.

The City of Amesbury received \$5.1M in ARPA funds. In FY22 the City will use \$1,208,337; \$943,376 will be utilized in the FY22 budget and \$264,961 will be used as capital funding. The City of Amesbury must use all ARPA funds by December 31, 2024.

FREE CASH

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

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

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

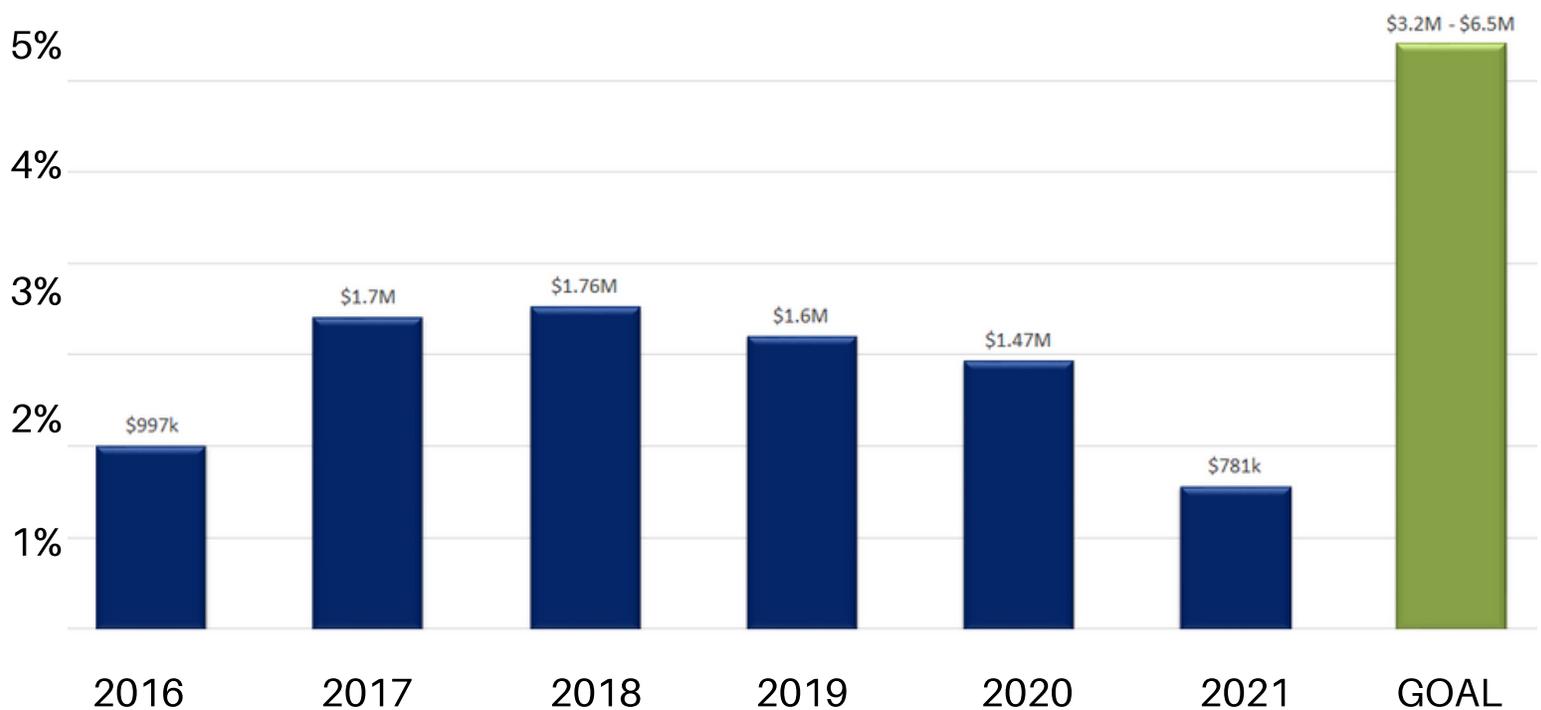


Amesbury strives to have free cash in an amount of 2% of our overall budget. As of 2020, we are at 0.44%.

FINANCIAL RESERVES

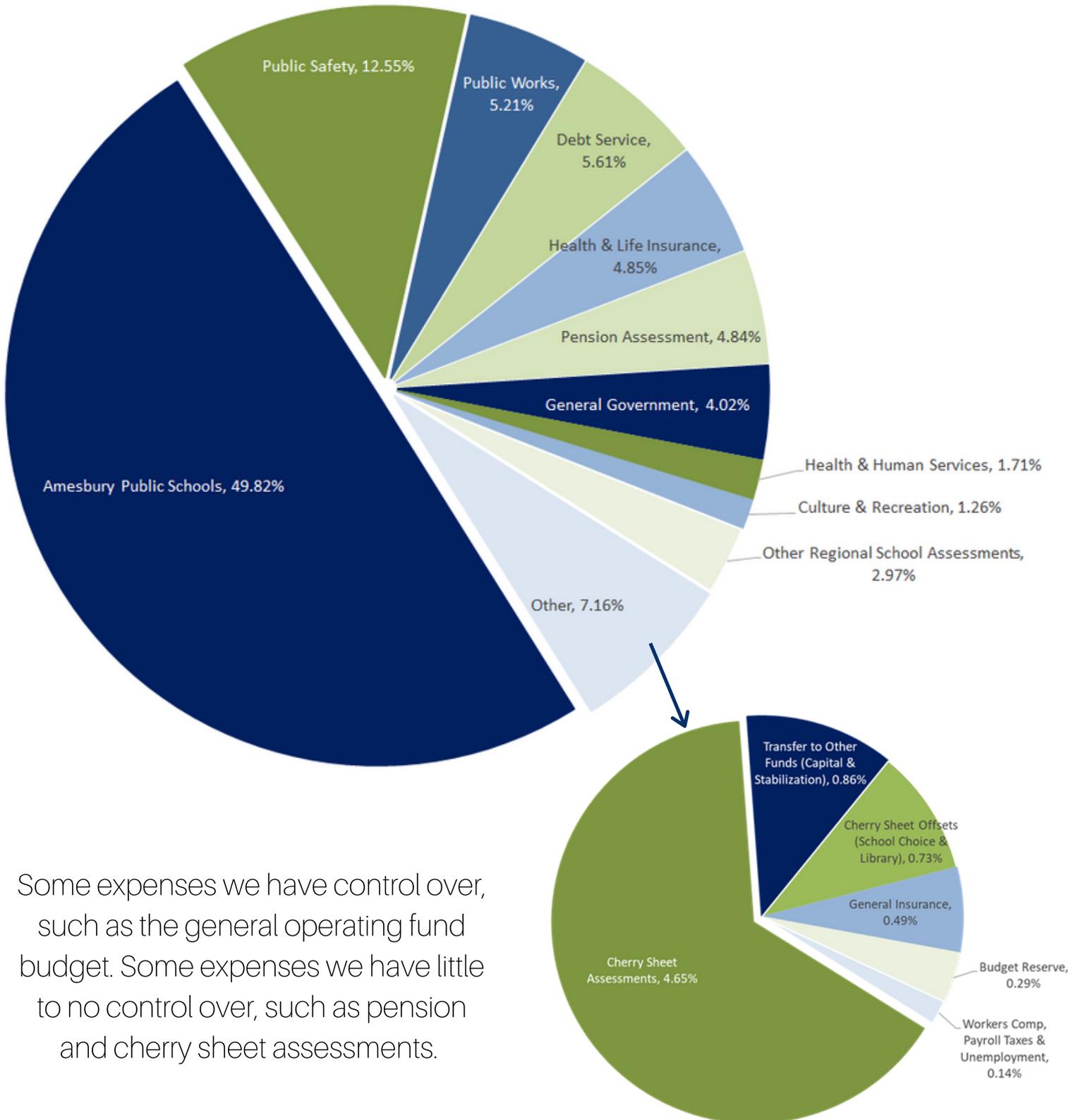
Our financial reserves include our stabilization funds and our free cash. Our goal is to have 5-10% of our general fund in reserve funding.

Best practices recommend a City's reserves total 5-10% of the operating budget. Bond rating agencies like to see this closer to 7-10% for awarding bond rating increases which save the City in borrowing costs. It's like your credit score.



In FY22, MIIA is giving a premium free month to the City of Amesbury. This will offer cash savings to both the City and staff. The estimated savings to the City is approximately \$600,000. Both the City and School leadership agreed to dedicate this savings to the City's reserves in a collaborative effort to build fiscal resiliency.

EXPENSES BY TYPE



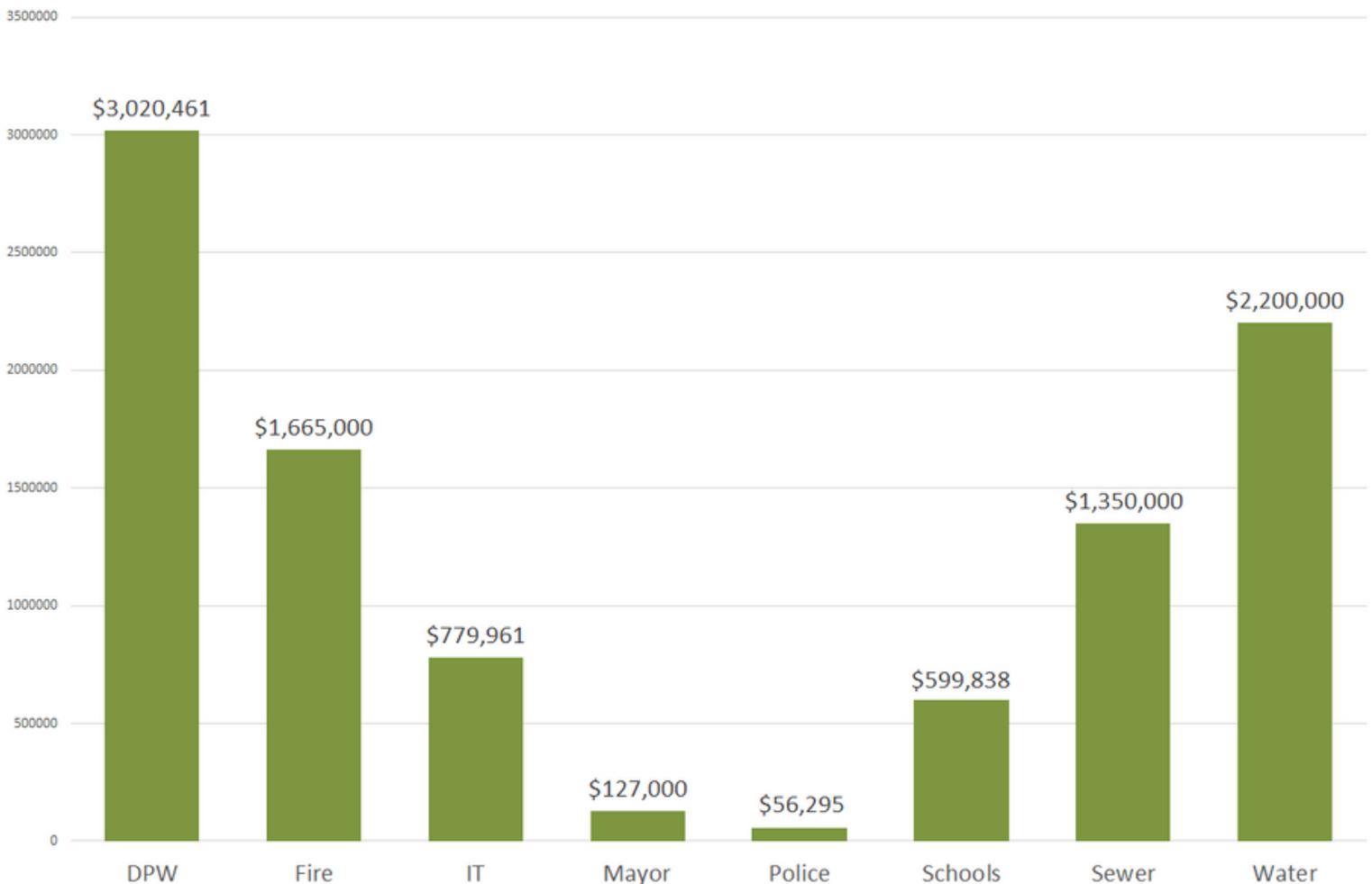
OUTSTANDING DEBT

Description	General Fund	Sewer Enterprise	Water Enterprise	Grand Total
Architectural Services Sewer 2014	\$ 97,650			\$ 97,650
Athletic Fields 2020	\$ 1,536,800			\$ 1,536,800
Build Remodel Town Hall 2014	\$ 10,100			\$ 10,100
DPW Facility Planning 2014	\$ 223,238			\$ 223,238
DPW Land Acquisition 2015	\$ 989,150			\$ 989,150
DPW Land Acquisition II 2015	\$ 447,870			\$ 447,870
DPW Land Acquisition III 2015	\$ 3,977,500			\$ 3,977,500
Elementary School 2020 (IE)	\$ 34,719,512			\$ 34,719,512
Land Acquisition Library 2014	\$ 10,100			\$ 10,100
MVRTA Facility Improvements 2014	\$ 1,383,490			\$ 1,383,490
Outdoor Recreation Facility 2015	\$ 223,875			\$ 223,875
Public Safety Build Remodeling 2013	\$ 315,481			\$ 315,481
Public Safety Build Repairs 2015	\$ 206,600			\$ 206,600
Public Safety Build Repairs II 2015	\$ 1,969,719			\$ 1,969,719
School Building Addition 2018 (IE)	\$ 2,336,750			\$ 2,336,750
Sewer 2014		\$ 267,400		\$ 267,400
South Hunt DIF Roadway Improvements I 2020	\$ 278,100			\$ 278,100
South Hunt DIF Roadway Improvements II 2020	\$ 1,620,775			\$ 1,620,775
South Hunt DIF Roadway Improvements III 2020	\$ 1,704,775			\$ 1,704,775
Wastewater Treatment Facility		\$ 338,100		\$ 338,100
Water 2013			\$ 111,338	\$ 111,338
Water 2014				-
Water II 2014				-
Water Mains 2014			\$ 125,400	\$ 125,400
Water Mains II 2014			\$ 46,350	\$ 46,350
Water Street Parking Engineering 2015	\$ 185,000			\$ 185,000
Water Treatment Facility 2018			\$ 178,600	\$ 178,600
Water Treatment Facility 2013			\$ 793,044	\$ 793,044
Water Treatment Facility 2014			\$ 142,000	\$ 142,000
Water Treatment Upgrades 2014			\$ 716,178	\$ 716,178
Whitehall Rd Land Acquisition 2015	\$ 370,000			\$ 370,000
MWPAT 98-83 2004				-
MWPAT CW-01-13 2004		\$ 1,186,750		\$ 1,186,750
MWPAT CW-02-17A 2006			\$ 388,596	\$ 388,596
MWPAT CW-02-17B 2006			\$ 94,474	\$ 94,474
MWPAT CW-02-17-C 2006			\$ 300,073	\$ 300,073
MWPAT DWS-08-21 2012			\$ 1,987,075	\$ 1,987,075
MWPAT DWS-08-20 2014			\$ 6,717,051	\$ 6,717,051
Grand Total	\$ 52,606,485	\$ 1,792,250	\$ 11,600,177	\$ 65,998,912

CAPITAL REQUESTS

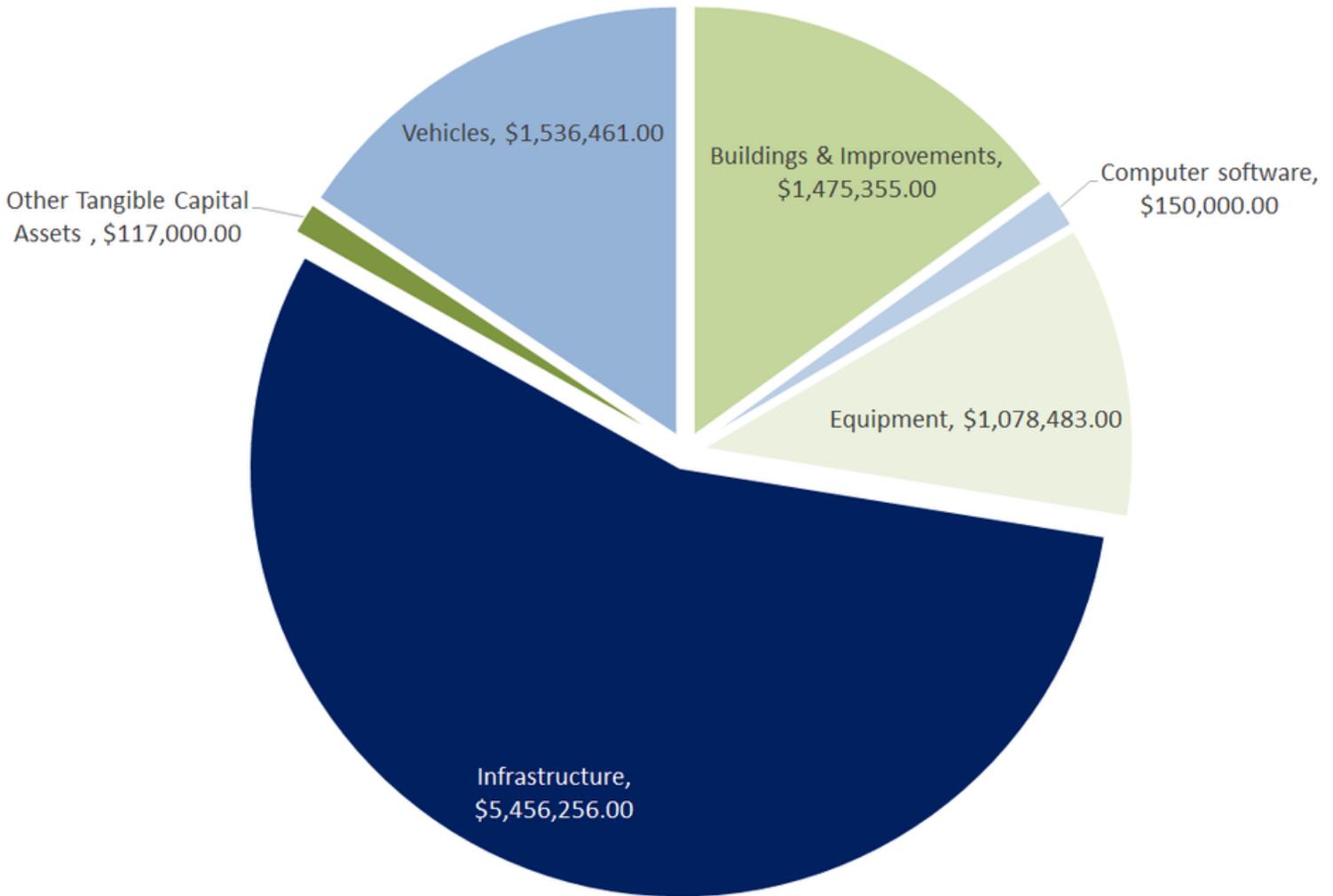
Investing in capital is a major focus of this year's budget process. For too long, our assets and infrastructure have been neglected and not invested in. For the FY22 budget, Mayor Gove is directing almost \$10,000,000 towards capital improvements. The funds span across departments and programs, from buildings and software to roads and equipment. Improvements will be made internally (City buildings and networks) and externally (roads, sidewalks, and drainage) and residents should expect to see a lot happening around Amesbury.

Find the full 5-year capital plan in Appendix A.



CAPITAL REQUESTS

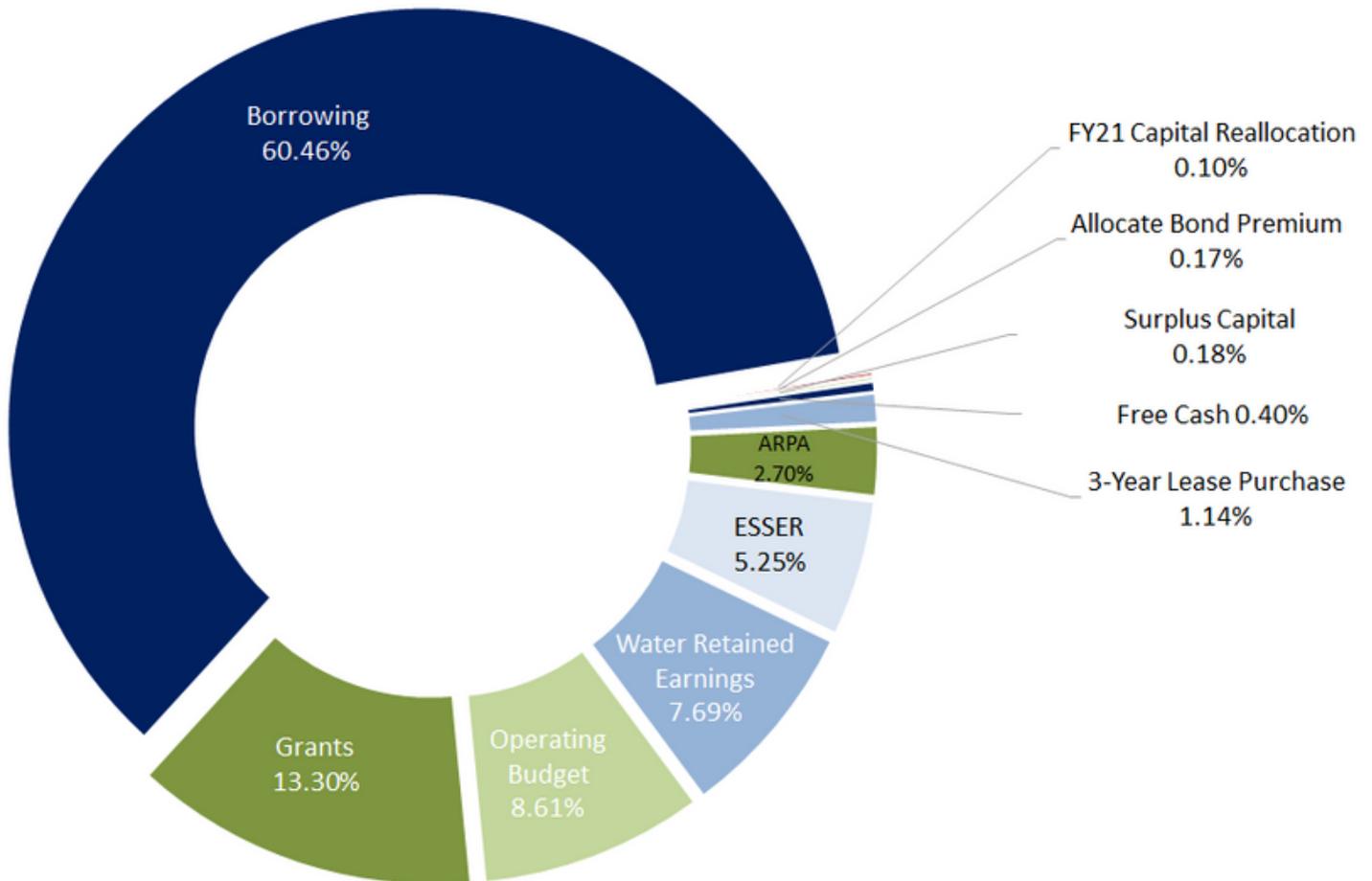
by category



- Infrastructure accounts for the vast majority of the capital improvements, and infrastructure represents roads and sidewalks as well as information technology networks and hardware.
- Vehicle improvements include getting our lease payments on a schedule (ambulance, school vans, public works trucks) and providing a match for a pending FEMA grant for a new Fire Department Ladder Truck.
- Buildings and improvements include roof repairs at City Hall, Police/Fire, Public Works and other City buildings, and many building improvements at our schools, including roofing, windows, HVAC and more.

CAPITAL REQUESTS

by funding source



- Borrowing accounts for the majority of our capital plan funding. For FY22, our debt service is at 5.74% of our operating revenue. Communities should never have debt service in excess of 10% of the net operating revenues, while some is necessary for communities to properly maintain its capital assets.
- Grants, ESSER (Elementary and Secondary School Emergency Relief) and ARPA (American Rescue Plan Act) are funds that do not come from or impact taxpayers.



Amesbury

Mayor Kassandra Gove

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May 7, 2021

Honorable President and Members of the Amesbury City Council:

I present to you my Fiscal Year 2022 Budget for consideration and approval. Our budget process looked a little different this year, as I asked our Department Heads not to just copy over their line items from year to year, but to think critically about what their departments do for our community, and to adjust their budgets accordingly to ensure that a high level of services continue while also being mindful of the overall tax burden.

Last year we submitted a budget book that was unlike anything you'd seen from the City before, and this year we've worked to continue to improve how our budget process and financial information is presented to you and to the community. On top of this, we have also invested in ClearGov, a financial transparency software which will continue to provide clarity into our fiscal budgets.

I have gone through this budget line by line, as you are about to do, and thought critically about every dollar we're spending. My recommended budget reduced the Department Budget requests by \$675,957, saving taxpayers \$123 annually.

The total FY22 budget includes revenue and expenses of \$69,162,803, which is a \$2,850,559 (4.3%) increase over the approved FY21 budget.

This budget represents departmental funding that falls somewhere between level funding and level services. We reinstated City positions that had been decreased last year due to the pandemic where we could, added new positions to support growing departments and priorities, and worked to utilize a variety of funding opportunities to decrease the overall tax burden.

Key Highlights:

- We are working to create a long-term vision for sustainable and responsible growth. We have a five-year capital plan (Appendix A) which we will begin to fund this year, with an investment of almost \$10 Million into various capital projects around the City. We are putting ourselves in a good position for long-term, predictable growth and maintenance.
- Our FY22 capital projects span across buildings, roads and sidewalks, to equipment and information technology
- We have funded the Amesbury Public Library back to the Municipal Appropriation Requirement (MAR), which was cut last year due to the pandemic. We had received a waiver in order to keep our certification for State Aid to Public Libraries from the Massachusetts Board of Library Commissioners.
- We hired a Human Resources Coordinator who will handle recruitment, onboarding / offboarding, employee benefits and incentives. This is an important step for the City to ensure that we are a desirable place to work, staff is trained in best practices and reduces staff turnover.
- Regarding employee benefits, we added a voluntary vision plan. It costs nothing for the City (entirely employee paid) and saves us 0.5% on the cost of our total health insurance renewal, which translates to roughly \$50,000 annually.
- We will receive a one-time savings from MIIA in FY22, and have not included that in the budget so the savings will go to free cash. We have done this for two reasons; to increase our free cash by roughly \$500,000 and to ensure that we are not creating a structural deficit for FY23.
- We have created a new fund, "AES Escrow for Pavement Maintenance" to begin saving in advance for the expected annual maintenance costs associated with the Sgt. Jordan Shay Memorial Elementary School. By starting this account now, we will be prepared to fund maintenance costs when the school opens in 2023.
- We have created an OPEB (Other Post Employee Benefits) Trust Fund. As of June 30, 2020, the City's total outstanding OPEB liability was \$125,789,507. By creating an OPEB Trust Fund and establishing a responsible funding and investment plan, the City can address its obligation to its retirees, help to strengthen its bond rating and consequently reduce its long term liability by approximately \$17M. This savings is accomplished by making moderate annual appropriations and utilizing the future savings in the City's pension assessment to fully fund its OPEB liability by 2055. Having a plan to fully fund the City's OPEB liability allows for an increase in the investment (discount) rate thus reducing the present overall long term liability.

FY22 MAYOR'S BUDGET

I believe that this year's budget reflects the direction we want to be moving in for Amesbury. We are investing in ourselves, creating positions, processes and systems that will allow us to succeed long-term, and continuing to prioritize the needs of Amesbury's residents, businesses, students and community at large.

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

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

Sincerely,



Kassandra Gove

Mayor

FY22

FY22 MAYOR'S BUDGET RECOMMENDATION

City of Amesbury				
	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
CITY COUNCIL PERSONAL SERVICES	18,918	43,418	24,500	129.5%
CITY COUNCIL OTHER EXPENSES	85,066	87,385	2,319	2.7%
(111) TOTAL CITY COUNCIL	103,984	130,803	26,819	25.8%
MAYOR PERSONAL SERVICES	253,940	284,064	30,124	11.9%
MAYOR OTHER EXPENSES	10,250	14,425	4,175	40.7%
(121) TOTAL MAYOR	264,190	298,489	34,299	13.0%
ADMIN & FINANCE PERSONAL SERVICES	281,530	289,882	8,352	3.0%
ADMIN & FINANCE OTHER EXPENSES	5,905	6,410	505	8.6%
(134) TOTAL ADMIN & FINANCE	287,435	296,292	8,857	3.1%
ASSESSORS PERSONAL SERVICES	177,244	193,743	16,499	9.3%
ASSESSORS OTHER EXPENSES	68,127	27,475	(40,652)	-59.7%
(141) TOTAL ASSESSORS	245,371	221,218	(24,153)	-9.8%
TREASURER PERSONAL SERVICES	188,888	203,754	14,866	7.9%
TREASURER OTHER EXPENSES	28,607	28,300	(307)	-1.1%
(145) TOTAL TREASURER	217,495	232,054	14,559	6.7%
LEGAL OTHER EXPENSES	150,000	150,000	-	0.0%
(151) TOTAL LEGAL	150,000	150,000	-	0.0%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	145,414	346,800	201,386	138.5%
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	177,550	280,854	103,304	58.2%
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	322,964	627,654	304,690	94.3%
CENTRAL SUPPLIES OTHER EXPENSES	60,150	62,500	2,350	3.9%
(159) TOTAL CENTRAL SUPPLIES	60,150	62,500	2,350	3.9%
CLERK PERSONAL SERVICES	175,154	193,078	17,924	10.2%
CLERK OTHER EXPENSES	4,187	4,830	643	15.4%
(161) TOTAL CLERK	179,341	197,908	18,567	10.4%
ELECTIONS PERSONAL SERVICES	23,650	18,853	(4,797)	-20.3%
ELECTIONS OTHER EXPENSES	17,700	22,942	5,242	29.6%
(162) TOTAL ELECTIONS	41,350	41,795	445	1.1%
CONSERVATION PERSONAL SERVICES	46,857	49,813	2,956	6.3%
CONSERVATION OTHER EXPENSES	900	1,494	594	66.0%
(171) TOTAL CONSERVATION	47,757	51,307	3,550	7.4%
PLANNING BOARD PERSONAL SERVICES	2,800	2,900	100	3.6%
PLANNING OTHER EXPENSES	945	2,625	1,680	177.8%
(172) TOTAL PLANNING BOARD	3,745	5,525	1,780	47.5%
ZONING PERSONAL SERVICES	1,100	1,100	-	0.0%
ZONING OTHER EXPENSES	-	525	525	
(173) TOTAL ZONING	1,100	1,625	525	47.7%
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	290,355	295,317	4,962	1.7%
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	6,000	7,100	1,100	18.3%
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	296,355	302,417	6,062	2.0%

FY22 MAYOR'S BUDGET RECOMMENDATION

	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
ENERGY & ENVIRONMENTAL AFFAIRS PERSONAL SERVICES	60,866	-	(60,866)	-100.0%
ENERGY & ENVIRONMENTAL AFFAIRS OTHER EXPENSES	37,522	-	(37,522)	-100.0%
(183) TOTAL ENERGY & ENVIRONMENTAL AFFAIRS	98,388	-	(98,388)	-100.0%
OTHER ASSESSMENTS	7,395	7,395	-	0.0%
(185) TOTAL OTHER ASSESSMENTS	7,395	7,395	-	0.0%
MUNICIPAL BUILDINGS OTHER EXPENSES	154,775	154,775	-	0.0%
(192) TOTAL MUNICIPAL BUILDINGS	154,775	154,775	-	0.0%
POLICE PERSONAL SERVICES	3,985,808	4,179,614	193,806	4.9%
POLICE OTHER EXPENSES	282,089	337,666	55,577	19.7%
POLICE EQUIPMENT	78,297	78,297	-	0.0%
(210) TOTAL POLICE	4,346,194	4,595,577	249,383	5.7%
FIRE PERSONAL SERVICES	3,160,738	3,527,669	366,931	11.6%
FIRE OTHER EXPENSES	261,441	228,996	(32,445)	-12.4%
(220) TOTAL FIRE	3,429,979	3,756,665	326,686	9.5%
BUILDING INSPECTIONS PERSONAL SERVICES	261,662	284,562	22,900	8.8%
BUILDING INSPECTIONS OTHER EXPENSES	25,660	27,010	1,350	5.3%
(241) TOTAL BUILDING INSPECTIONS	287,322	311,572	24,250	8.4%
WEIGHTS & MEASURES	4,500	4,500	-	0.0%
(244) TOTAL WEIGHTS & MEASURES	4,500	4,500	-	0.0%
HARBORMASTER PERSONAL SERVICES	6,000	6,000	-	0.0%
HARBORMASTER OTHER EXPENSES	6,500	6,500	-	0.0%
(295) TOTAL HARBORMASTER	12,500	12,500	-	0.0%
(300) TOTAL AMESBURY PUBLIC SCHOOLS	33,475,558	34,454,344	978,786	2.9%
(390) TOTAL SCHOOL ASSESSMENTS	1,853,849	2,050,838	196,989	10.6%
DPW PERSONAL SERVICES	851,823	951,090	99,267	11.7%
DPW OTHER EXPENSES	693,323	706,112	12,789	1.8%
DPW CAPITAL	101,000	54,500	(46,500)	-46.0%
DPW EQUIPMENT	1,200	25,000	23,800	1983.3%
(422) TOTAL DPW	1,647,346	1,736,702	89,356	5.4%
SNOW & ICE PERSONAL SERVICES	50,000	50,000	-	0.0%
SNOW & ICE OTHER EXPENSES	175,000	200,000	25,000	14.3%
(423) TOTAL SNOW & ICE	225,000	250,000	25,000	11.1%
STREET LIGHTING	100,000	175,000	75,000	75.0%
(424) TOTAL STREET LIGHTING	100,000	175,000	75,000	75.0%
REFUSE & DISPOSAL	1,402,709	1,443,350	40,641	2.9%
(430) TOTAL REFUSE & DISPOSAL	1,402,709	1,443,350	40,641	2.9%
HEALTH INSPECTION PERSONAL SERVICES	117,626	95,000	(22,626)	-19.2%
HEALTH INSPECTION OTHER EXPENSES	54,235	14,285	(39,950)	-73.7%
(510) TOTAL HEALTH INSPECTION	171,861	109,285	(62,576)	-36.4%
COUNCIL ON AGING PERSONAL SERVICES	153,809	157,281	3,472	2.3%
COUNCIL ON AGING OTHER EXPENSES	10,575	6,700	(3,875)	-36.6%
(541) TOTAL COUNCIL ON AGING	164,384	163,981	(403)	-0.2%

FY22 MAYOR'S BUDGET RECOMMENDATION

	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
YOUTH SERVICES PERSONAL SERVICES	350,510	360,150	9,640	2.8%
YOUTH SERVICES OTHER EXPENSES	55,537	50,307	(5,230)	-9.4%
(542) TOTAL YOUTH SERVICES	406,047	410,457	4,410	1.1%
VETERANS PERSONAL SERVICES	4,800	4,800	-	0.0%
VETERANS OTHER EXPENSES	526,032	497,245	(28,787)	-5.5%
(543) TOTAL VETERANS	530,832	502,045	(28,787)	-5.4%
LIBRARY PERSONAL SERVICES	626,170	664,006	37,836	6.0%
LIBRARY OTHER EXPENSES	217,080	207,180	(9,900)	-4.6%
(610) TOTAL LIBRARY	843,250	871,186	27,936	3.3%
DEBT EXPENSES	3,965,701	3,880,575	(85,126)	-2.1%
(700) TOTAL DEBT	3,965,701	3,880,575	(85,126)	-2.1%
STATE ASSESSMENTS	3,415,391	3,717,280	301,889	8.8%
(820) TOTAL STATE ASSESSMENTS	3,415,391	3,717,280	301,889	8.8%
EMPLOYEE BENEFITS	6,354,404	6,798,113	443,709	7.0%
(910) TOTAL EMPLOYEE BENEFITS	6,354,404	6,798,113	443,709	7.0%
LIABILITY INSURANCE	316,369	339,918	23,549	7.4%
(945) TOTAL LIABILITY INSURANCE	316,369	339,918	23,549	7.4%
RESERVES	225,000	200,000	(25,000)	-11.1%
(946) TOTAL RESERVES	225,000	200,000	(25,000)	-11.1%
TRANSFERS	652,256	597,158	(55,098)	-8.4%
(990) TOTAL TRANSFERS	652,256	597,158	(55,098)	-8.4%
TOTAL GENERAL FUND	66,312,244	69,162,803	2,850,559	4.3%
		4.3%		

TAX BILL IMPACT

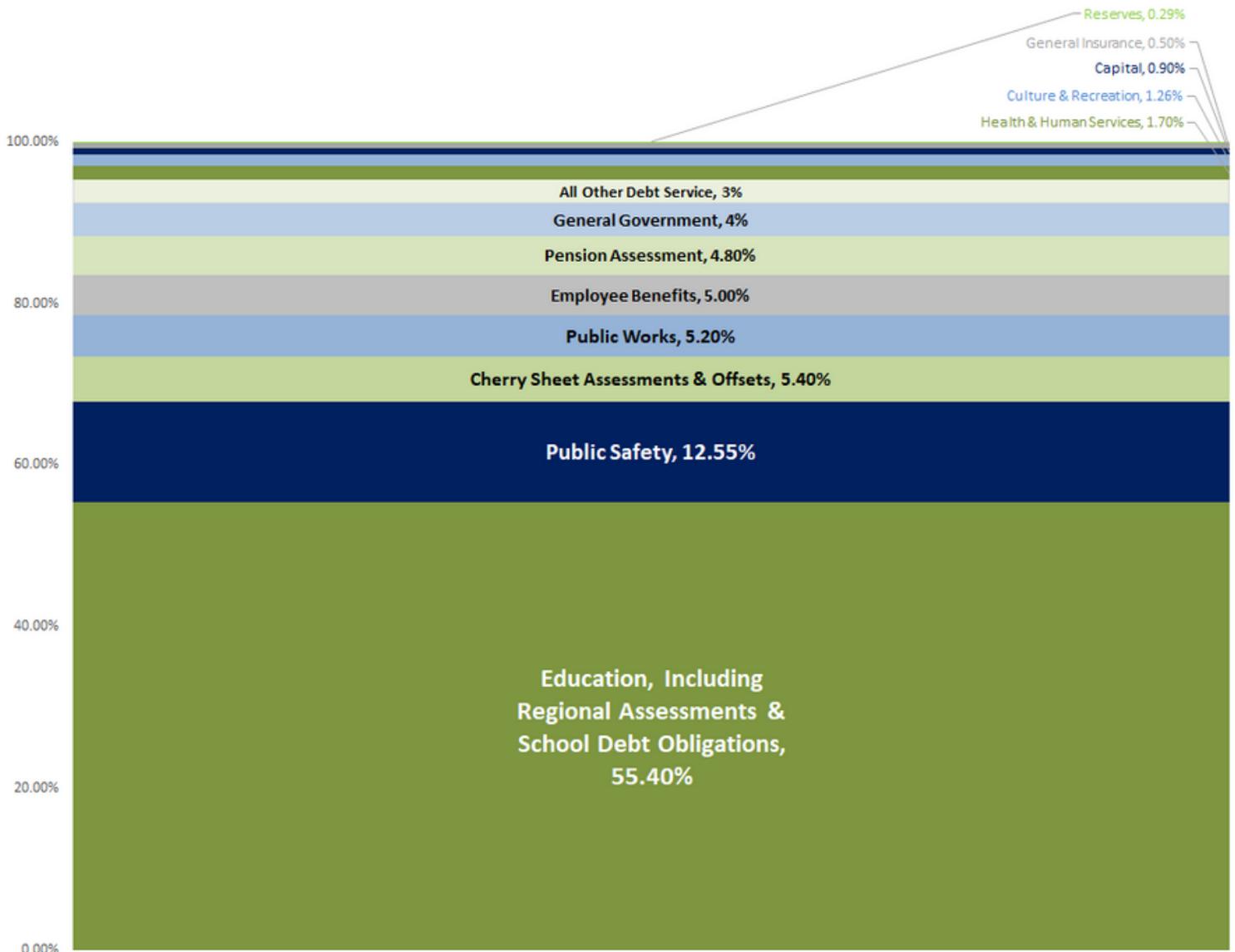
Below is a breakdown of how the proposed FY22 budget will impact the average single family tax bill. The majority of the increase is from the school budget and our City pension assessments. Of the top 5 things that impact taxpayers, 3 are items the City can't control (pension increases, contractual step increases and COLAs and the state cherry sheet assessments).

Grand Total FY 2021 General Fund Budget (Including Transfers)	\$ 66,312,244
Grand Total Mayor's FY 2022 General Fund Budget	\$ 69,162,803
Year over Year Budget \$ Increase	\$ 2,850,559
Year over Year % Increase	4.30%
Summary of Budget Increases (Decreases)	
Increase in Amesbury Public Schools 2.9%	\$ 978,786
City Pension Assessment Increase	\$ 511,708
City Staff Step, COLA and Longevity Increases	\$ 445,474
State Cherry Sheet Assessment increase based on HWM Budget	\$ 301,889
Consolidate City & School IT Dept. and add (1) FT Position	\$ 201,386
Increase Regional School Assessment	\$ 196,989
Promotion of Fire Dept. Lieutenants	\$ 155,000
Addition of New Software (OpenGov, ClearGov, O-365)	\$ 108,514
Added (2) FT Positions to DPW	\$ 88,000
Add LED Street Light Contract	\$ 75,000
Refuse & Disposal Fixed Cost Increase	\$ 40,461
Reinstate Mayor's Office Salaries	\$ 30,124
Increased Funding to Library to meet the MAR Minimum	\$ 27,936
Added Pettengill House Contract to Police Budget	\$ 25,000
Increase Snow & Ice Appropriation	\$ 25,000
Reinstate City Council Stipends	\$ 24,500
Increase Liability Insurance	\$ 23,549
Reinstate Treasurer's Office Clerk to FT	\$ 11,089
Decrease Reserve Fund (moved appropriation to snow & ice)	(\$ 25,000)
Reduced Health Dept. Salaries Increased during COVID	(\$ 26,234)
Veterans Benefits Decrease based on Actual Services	(\$ 30,000)
Remove Energy & Environmental Affairs	(\$ 98,388)
Health Insurance Decrease	(\$ 100,000)
Net Decrease in Debt Service and Capital Lease Agreements	(\$ 140,224)
Year over Year Appropriation Changes	\$ 2,850,559
Net Increase in Local Receipts and Other Available Revenue	\$ 454,063
Anticipated Change in Total Valuation 6.25% & Average Home Value 5%	
Estimated FY 22 Average Single Family Home Tax Increase	

Estimated Tax Bill Impact	
<i>*Based on Estimated Single Family Home Valued at \$441,666</i>	
Budget Change	Tax Bill Impact
\$ 978,786	\$ 155.25
\$ 511,708	\$ 81.16
\$ 445,474	\$ 70.66
\$ 301,889	\$ 47.88
\$ 201,386	\$ 31.94
\$ 196,989	\$ 31.24
\$ 155,000	\$ 24.58
\$ 108,514	\$ 17.21
\$ 88,000	\$ 13.96
\$ 75,000	\$ 11.90
\$ 40,461	\$ 6.42
\$ 30,124	\$ 4.78
\$ 27,936	\$ 4.43
\$ 25,000	\$ 3.97
\$ 25,000	\$ 3.97
\$ 24,500	\$ 3.89
\$ 23,549	\$ 3.74
\$ 11,089	\$ 1.76
(\$ 25,000)	(\$ 3.97)
(\$ 26,234)	(\$ 4.16)
(\$ 30,000)	(\$ 4.76)
(\$ 98,388)	(\$ 15.61)
(\$ 100,000)	(\$ 15.86)
(\$ 140,224)	(\$ 22.24)
\$ 2,850,559	\$ 452.13
\$ 454,063	(\$ 72.02)
	(\$ 92.09)
	\$ 288.02

TAX BILL BREAKDOWN

Here's a breakdown of where tax dollars go. Education comprises more than 55% of a resident's tax bill, followed by public safety and then cherry sheet assessments and offsets.

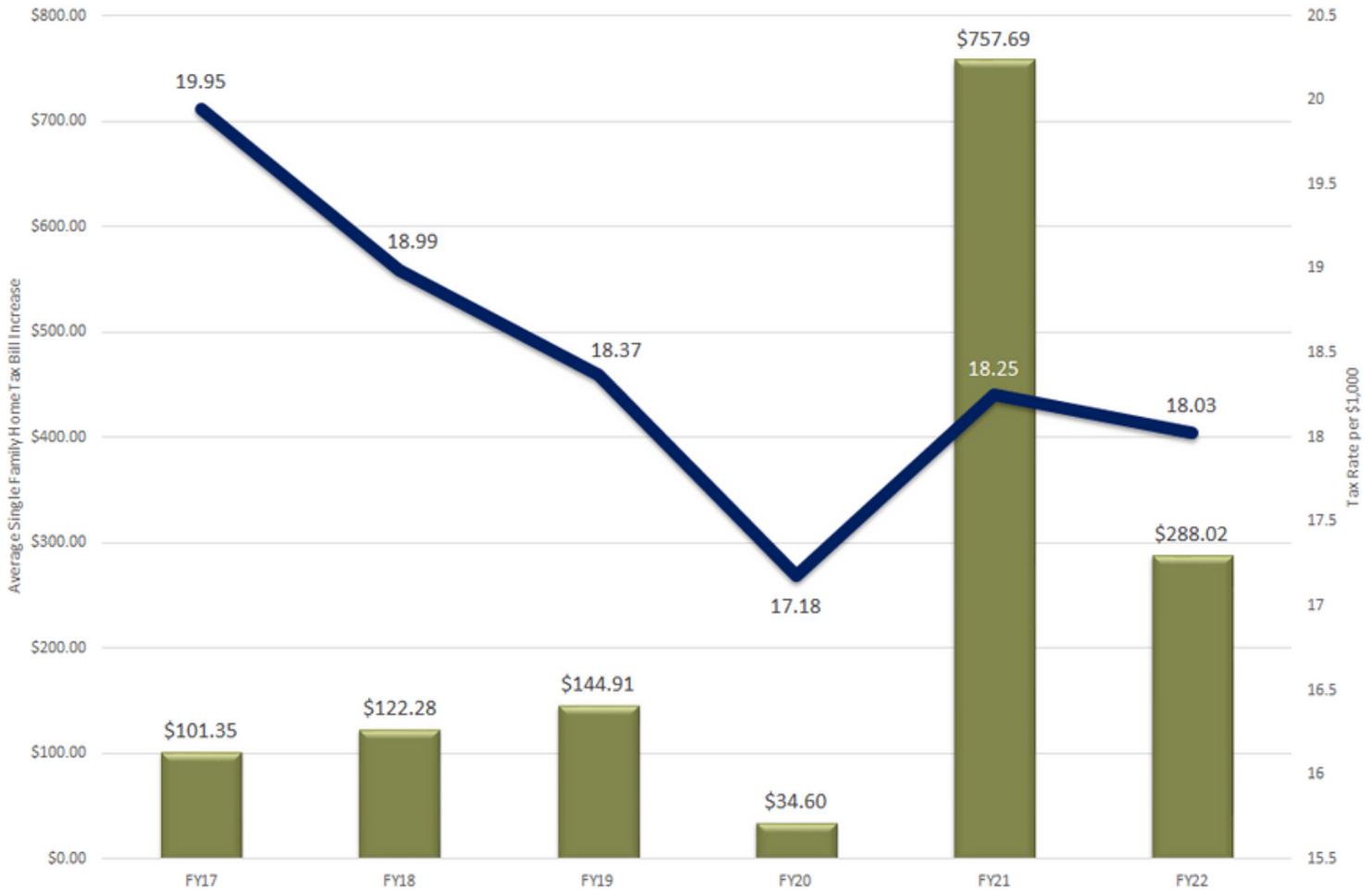


Use [ClearGov.com](https://cleargov.com) to enter your tax bill information to see exactly where your tax dollars go.



HISTORIC TAX RATE + BILLS

For FY22, we will see a decrease in the tax rate and the average tax bill increase for a single family home will be \$281.50.

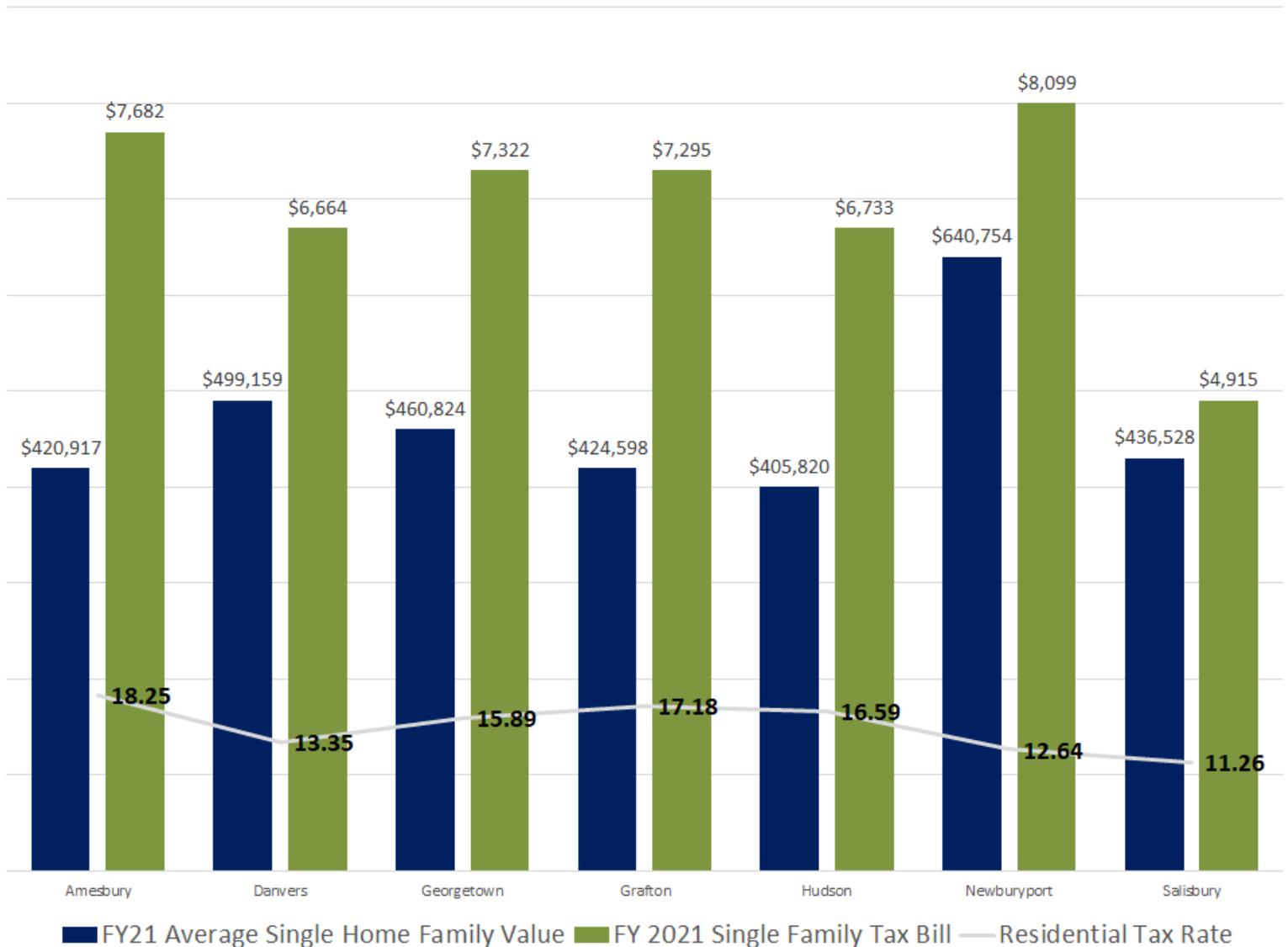


As you can see with this chart, and with the chart on the following page, **the tax rate does not necessarily correlate directly to the amount of a tax bill.** Some years the tax rate goes down while the tax bill goes up.

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

COMMUNITY COMPARISON

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



5-YEAR PROJECTION

In this budget forecast state revenue and local receipts increase at a rate of 2.7% annually while the operating budget increases at a modest 3.6%. The operating budget increase assumes salaries rising at just 3% annually, which is probably unlikely due to collective bargaining contracts that generally include step, COLA and longevity increases. In addition this forecast assumes actual debt service payments as of 7/1/21, employee benefits increasing at 5% annually and regional school assessments increasing at 10% annually based on historical actuals. At this pace, the excess levy capacity shrinks at a perpetually increasing rate until it is almost entirely exhausted in FY 2028. To preserve an adequate amount of excess levy capacity, the city should remain focused on increasing other revenue sources through new economic development initiatives as well as remain vigilant in controlling operating costs.

	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
REVENUE PROJECTION					
Prior Year Levy Limit - Property Taxes	50,712,080	52,469,882	54,271,629	56,118,419	58,011,380
2 1/2% Increase	1,267,802	1,311,747	1,356,791	1,402,960	1,450,284
New Growth	490,000	490,000	490,000	490,000	490,000
TOTAL LEVY LIMIT	52,469,882	54,271,629	56,118,419	58,011,380	59,951,664
Debt Exclusion	2,313,306	2,295,756	2,276,056	2,256,906	1,828,506
TOTAL AVAILABLE LEVY	54,783,188	56,567,385	58,394,475	60,268,286	61,780,170
LEVY AMOUNT USED	53,101,030	55,175,714	57,357,690	59,675,970	61,692,586
EXCESS LEVY CAPACITY	1,682,158	1,391,671	1,036,785	592,316	87,584
TOTAL LOCAL RECEIPTS	4,849,367	4,999,687	5,127,527	5,259,840	5,396,849
<i>% Increase (Decrease) over prior Fiscal Year</i>	2.4%	3.1%	2.6%	2.6%	2.6%
Total Cherry Sheet Receipts	12,633,638	12,949,478	13,273,215	13,605,046	13,945,172
<i>% Increase (Decrease) over prior Fiscal Year</i>	2.5%	2.5%	2.5%	2.5%	2.5%
RESERVE FOR ABATEMENT	-275,000	-275,000	-275,000	-275,000	-275,000
TOTAL OTHER AVAILABLE SOURCES	1,258,500	1,312,500	1,368,960	1,427,996	1,489,729
	-35.9%	4.3%	4.3%	4.3%	4.3%
GROSS REVENUE & OTHER AVAILABLE SOURCES	71,567,535	74,162,380	76,852,393	79,693,852	82,249,336
<i>% Increase (Decrease) over prior Fiscal Year</i>	3.6%	3.6%	3.6%	3.7%	3.2%

5-YEAR PROJECTION

EXPENDITURE PROJECTION	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
CITY COUNCIL PERSONAL SERVICES	44,721	46,062	47,444	48,867	50,333
CITY COUNCIL OTHER EXPENSES	89,570	91,809	94,104	96,457	98,868
(111) TOTAL CITY COUNCIL	134,290	137,871	141,548	145,324	149,201
	2.7%	2.7%	2.7%	2.7%	2.7%
MAYOR PERSONAL SERVICES	292,586	301,363	310,404	319,717	329,308
MAYOR OTHER EXPENSES	14,786	15,155	15,534	15,923	16,321
(121) TOTAL MAYOR	307,372	316,519	325,939	335,639	345,629
	3.0%	3.0%	3.0%	3.0%	3.0%
ADMIN & FINANCE PERSONAL SERVICES	298,578	307,536	316,762	326,265	336,053
ADMIN & FINANCE OTHER EXPENSES	6,570	6,735	6,903	7,075	7,252
(134) TOTAL ADMIN & FINANCE	305,149	314,270	323,665	333,340	343,305
	3.0%	3.0%	3.0%	3.0%	3.0%
ASSESSORS PERSONAL SERVICES	199,555	205,542	211,708	218,059	224,601
ASSESSORS OTHER EXPENSES	28,162	28,866	29,588	30,327	31,085
(141) TOTAL ASSESSORS	227,717	234,408	241,296	248,387	255,687
	2.9%	2.9%	2.9%	2.9%	2.9%
TREASURER PERSONAL SERVICES	209,867	216,163	222,647	229,327	236,207
TREASURER OTHER EXPENSES	29,008	29,733	30,476	31,238	32,019
(145) TOTAL TREASURER	238,874	245,895	253,124	260,565	268,226
	2.9%	2.9%	2.9%	2.9%	2.9%
LEGAL OTHER EXPENSES	153,750	157,594	161,534	165,572	169,711
(151) TOTAL LEGAL	153,750	157,594	161,534	165,572	169,711
	2.5%	2.5%	2.5%	2.5%	2.5%
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	357,204	367,920	378,958	390,326	402,036
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	287,875	295,072	302,449	310,010	317,761
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	645,079	662,992	681,407	700,337	719,797
	2.8%	2.8%	2.8%	2.8%	2.8%
CENTRAL SUPPLIES OTHER EXPENSES	64,063	65,664	67,306	68,988	70,713
(159) TOTAL CENTRAL SUPPLIES	64,063	65,664	67,306	68,988	70,713
	2.5%	2.5%	2.5%	2.5%	2.5%
CLERK PERSONAL SERVICES	198,870	204,836	210,982	217,311	223,830
CLERK OTHER EXPENSES	4,951	5,075	5,201	5,331	5,465
(161) TOTAL CLERK	203,821	209,911	216,183	222,642	229,295
	3.0%	3.0%	3.0%	3.0%	3.0%
ELECTIONS PERSONAL SERVICES	19,419	20,001	20,601	21,219	21,856
ELECTIONS OTHER EXPENSES	23,516	24,103	24,706	25,324	25,957
(162) TOTAL ELECTIONS	42,934	44,105	45,307	46,543	47,813
	2.7%	2.7%	2.7%	2.7%	2.7%
CONSERVATION PERSONAL SERVICES	51,307	52,847	54,432	56,065	57,747
CONSERVATION OTHER EXPENSES	1,531	1,570	1,609	1,649	1,690
(171) TOTAL CONSERVATION	52,839	54,416	56,041	57,714	59,437
	3.0%	3.0%	3.0%	3.0%	3.0%
PLANNING BOARD PERSONAL SERVICES	2,987	3,077	3,169	3,264	3,362
PLANNING OTHER EXPENSES	2,691	2,758	2,827	2,898	2,970
(172) TOTAL PLANNING BOARD	5,678	5,835	5,996	6,161	6,332
	2.8%	2.8%	2.8%	2.8%	2.8%
ZONING PERSONAL SERVICES	1,133	1,167	1,202	1,238	1,275
ZONING OTHER EXPENSES	538	552	565	580	594
(173) TOTAL ZONING	1,671	1,719	1,767	1,818	1,869
	2.8%	2.8%	2.8%	2.8%	2.8%

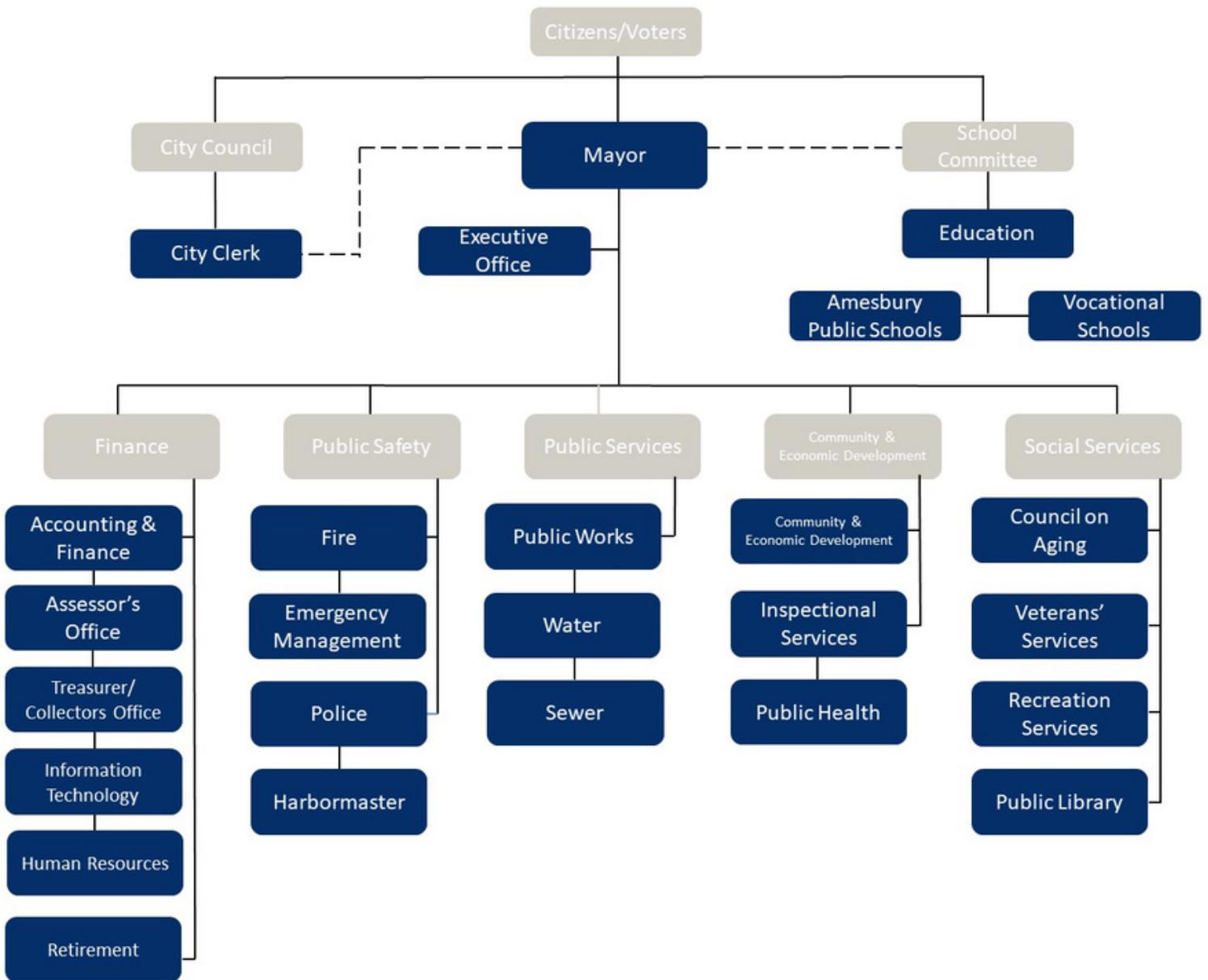
5-YEAR PROJECTION

EXPENDITURE PROJECTION	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	304,176	313,302	322,701	332,382	342,353
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	7,278	7,459	7,646	7,837	8,033
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	311,454	320,761	330,347	340,219	350,386
	3.0%	3.0%	3.0%	3.0%	3.0%
OTHER ASSESSMENTS	7,580	7,769	7,964	8,163	8,367
(185) TOTAL OTHER ASSESSMENTS	7,580	7,769	7,964	8,163	8,367
	2.5%	2.5%	2.5%	2.5%	2.5%
MUNICIPAL BUILDINGS OTHER EXPENSES	158,644	162,610	166,676	170,843	175,114
(192) TOTAL MUNICIPAL BUILDINGS	158,644	162,610	166,676	170,843	175,114
	2.5%	2.5%	2.5%	2.5%	2.5%
POLICE PERSONAL SERVICES	4,305,002	4,434,152	4,567,177	4,704,192	4,845,318
POLICE OTHER EXPENSES	346,108	354,760	363,629	372,720	382,038
POLICE EQUIPMENT	80,254	82,261	84,317	86,425	88,586
(210) TOTAL POLICE	4,731,364	4,871,174	5,015,124	5,163,338	5,315,942
	3.0%	3.0%	3.0%	3.0%	3.0%
FIRE PERSONAL SERVICES	3,633,499	3,742,504	3,854,779	3,970,423	4,089,535
FIRE OTHER EXPENSES	234,721	240,589	246,604	252,769	259,088
(220) TOTAL FIRE	3,868,220	3,983,093	4,101,383	4,223,191	4,348,623
	3.0%	3.0%	3.0%	3.0%	3.0%
BUILDING INSPECTIONS PERSONAL SERVICES	293,099	301,892	310,949	320,277	329,885
BUILDING INSPECTIONS OTHER EXPENSES	27,685	28,377	29,087	29,814	30,559
(241) TOTAL BUILDING INSPECTIONS	320,784	330,269	340,035	350,091	360,445
	3.0%	3.0%	3.0%	3.0%	3.0%
WEIGHTS & MEASURES	4,613	4,728	4,846	4,967	5,091
(244) TOTAL WEIGHTS & MEASURES	4,613	4,728	4,846	4,967	5,091
	2.5%	2.5%	2.5%	2.5%	2.5%
HARBORMASTER PERSONAL SERVICES	6,180	6,365	6,556	6,753	6,956
HARBORMASTER OTHER EXPENSES	6,663	6,829	7,000	7,175	7,354
(295) TOTAL HARBORMASTER	12,843	13,194	13,556	13,928	14,310
	2.7%	2.7%	2.7%	2.7%	2.7%
(300) TOTAL AMESBURY PUBLIC SCHOOLS	35,859,018	37,293,379	38,785,114	40,336,518	41,949,979
	4.0%	4.0%	4.0%	4.0%	4.0%
(390) TOTAL SCHOOL ASSESSMENTS	2,255,922	2,481,514	2,729,665	3,002,632	3,302,895
	10.0%	10.0%	10.0%	10.0%	10.0%
DPW PERSONAL SERVICES	979,623	1,009,011	1,039,282	1,070,460	1,102,574
DPW OTHER EXPENSES	723,765	741,859	760,405	779,416	798,901
DPW CAPITAL	55,863	57,259	58,691	60,158	61,662
DPW EQUIPMENT	25,625	26,266	26,922	27,595	28,285
(422) TOTAL DPW	1,784,875	1,834,395	1,885,300	1,937,629	1,991,422
	2.8%	2.8%	2.8%	2.8%	2.8%
SNOW & ICE PERSONAL SERVICES	51,500	53,045	54,636	56,275	57,964
SNOW & ICE OTHER EXPENSES	205,000	210,125	215,378	220,763	226,282
(423) TOTAL SNOW & ICE	256,500	263,170	270,014	277,038	284,245
	2.6%	2.6%	2.6%	2.6%	2.6%
STREET LIGHTING	179,375	183,859	188,456	193,167	197,996
(424) TOTAL STREET LIGHTING	179,375	183,859	188,456	193,167	197,996
	2.5%	2.5%	2.5%	2.5%	2.5%

5-YEAR PROJECTION

EXPENDITURE PROJECTION	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
REFUSE & DISPOSAL	1,501,084.00	1,561,127.36	1,623,572.45	1,688,515.35	1,756,055.97
(430) TOTAL REFUSE & DISPOSAL	1,501,084	1,561,127	1,623,572	1,688,515	1,756,056
	4.0%	4.0%	4.0%	4.0%	4.0%
HEALTH INSPECTION PERSONAL SERVICES	97,850	100,786	103,809	106,923	110,131
HEALTH INSPECTION OTHER EXPENSES	14,642	15,008	15,383	15,768	16,162
(510) TOTAL HEALTH INSPECTION	112,492	115,794	119,192	122,691	126,293
	2.9%	2.9%	2.9%	2.9%	2.9%
COUNCIL ON AGING PERSONAL SERVICES	161,999	166,859	171,865	177,021	182,332
COUNCIL ON AGING OTHER EXPENSES	6,868	7,039	7,215	7,396	7,580
(541) TOTAL COUNCIL ON AGING	168,867	173,899	179,080	184,417	189,912
	3.0%	3.0%	3.0%	3.0%	3.0%
YOUTH SERVICES PERSONAL SERVICES	370,955	382,083	393,546	405,352	417,513
YOUTH SERVICES OTHER EXPENSES	51,565	52,854	54,175	55,530	56,918
(542) TOTAL YOUTH SERVICES	422,519	434,937	447,721	460,882	474,430
	2.9%	2.9%	2.9%	2.9%	2.9%
VETERANS PERSONAL SERVICES	4,944	5,092	5,245	5,402	5,565
VETERANS OTHER EXPENSES	509,676	522,418	535,478	548,865	562,587
(543) TOTAL VETERANS	514,620	527,510	540,724	554,268	568,152
	2.5%	2.5%	2.5%	2.5%	2.5%
LIBRARY PERSONAL SERVICES	683,926	704,444	725,577	747,345	769,765
LIBRARY OTHER EXPENSES	212,360	217,668	223,110	228,688	234,405
(610) TOTAL LIBRARY	896,286	922,112	948,687	976,033	1,004,170
	2.9%	2.9%	2.9%	2.9%	2.9%
DEBT EXPENSES	3,593,234	3,547,334	3,479,934	3,441,297	2,992,603
(700) TOTAL DEBT	3,593,234	3,547,334	3,479,934	3,441,297	2,992,603
	-7.4%	-1.3%	-1.9%	-1.1%	-13.0%
STATE ASSESSMENTS					
(820) TOTAL STATE ASSESSMENTS	3,810,212	3,905,467	4,003,104	4,103,182	4,205,761
	2.5%	2.5%	2.5%	2.5%	2.5%
EMPLOYEE BENEFITS					
(910) TOTAL EMPLOYEE BENEFITS	7,138,019	7,494,920	7,869,666	8,263,149	8,676,307
	5.0%	5.0%	5.0%	5.0%	5.0%
LIABILITY INSURANCE					
(945) TOTAL LIABILITY INSURANCE	353,515	367,655	382,362	397,656	413,562
	4.0%	4.0%	4.0%	4.0%	4.0%
RESERVES					
(946) TOTAL RESERVES	200,000	200,000	200,000	200,000	200,000
	0.0%	0.0%	0.0%	0.0%	0.0%
TRANSFERS					
(990) TOTAL TRANSFERS	722,259	710,509	698,759	687,009	670,259
	20.9%	-1.6%	-1.7%	-1.7%	-2.4%
TOTAL GENERAL FUND	71,567,535	74,162,379	76,852,392	79,693,852	82,249,335

CITY DEPARTMENTS

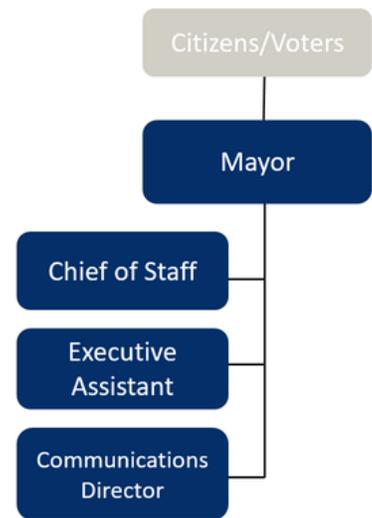


MAYOR

Office of the Mayor
 City Hall
 62 Friend Street
www.amesburyma.gov/mayors-office



The Mayor is the City's Chief Executive Officer, responsible for managing all of the City's municipal departments, operations, and programs. The Mayor prepares, presents, and manages the City's operating and capital budgets, and executes all contracts on behalf of the City. In addition, the Mayor appoints all municipal department heads and appointed City boards and commissions.



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(121) MAYOR								
100 0121 5110 00	REGULAR SALARIES & WAGES	187,936	194,659	273,867	253,940	284,064	30,124	11.9%
100 0121 5316 00	CONSULTING	14,000	0	3,346	5,000	5,000	0	0.0%
100 0121 5317 00	ADVERTISING	3,133	213	275	200	750	550	275.0%
100 0121 5320 00	TRAINING	51	0	405	0	1,735	1,735	-
100 0121 5340 00	COMMUNICATIONS	1,069	1,398	2,268	1,050	2,260	1,210	115.2%
100 0121 5420 00	OFFICE SUPPLIES	416	781	1,049	500	500	0	0.0%
100 0121 5710 00	TRAVEL	1,605	1,797	1,100	500	500	0	0.0%
100 0121 5730 00	DUES & MEMBERSHIPS	2,804	3,082	2,923	3,000	3,680	680	22.7%
(121) MAYOR		211,014	201,930	285,233	264,190	298,489	34,299	13.0%
% Increase (Decrease) over prior Fiscal Year		6.20%	-4.3%	41.3%	-7.4%	13.0%		

Budget Priorities

Unfortunately, in FY22 we're unable to reinstate all personnel reductions that were made due to the budget constraints created by the Coronavirus pandemic for the FY21 budget. I feel strongly that I cannot ask my staff to do something I am not willing to do, so in FY22 I will maintain my salary reduction of 15% and my Chief of Staff's reduction of 5%. In FY21, a portion of the Communications Director salary was allocated to CARES Act funding. This year, that allocation and the reduced hours of our Executive Assistant return to our budget. Each staff member will be provided with funding to attend one conference for professional development. Additional training will be sought at no cost or funded personally.

I have carried my Consulting budget of \$5,000. This money will be used to leverage additional funding and prioritize equity and inclusion training for city staff. This is phase one of a long term plan to provide our staff with an equity lens to best serve our community and their staff. Training will happen all year long, on a regular reoccurring basis.

STAFF SALARIES

Position	FY22 Budget	FTE
Mayor	\$93,500.00	1
Chief of Staff	\$77,973.00	1
Communications Director	\$56,768.00	1
Executive Assistant	\$55,822.00	1
TOTAL	\$284,063.00	4

LEGAL SERVICES

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	ADOPTED			
	(151) LEGAL							
100 0151 5306 00	CONSULTING SERVICES	169,172	140,813	135,707	150,000	150,000	0	0.0%
	(151) LEGAL	169,172	140,813	135,707	150,000	150,000	0	0.0%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	13.00%	-16.8%	-3.6%		0.0%		

CAPITAL PLAN

	BORROWING	ALLOCATE BOND PREMIUM	REALLOCATE FROM LAKE GARDNER GATES
MAYOR			
Complete Build at Welcome Center (520 Main Street)		\$ 10,000	
Way Finding Signs		\$ 7,000	\$ 10,000
Feasibility Study for Public Safety, City Hall, Library	\$ 100,000		
Grand Total	\$ 100,000	\$ 17,000	\$ 10,000

Capital Plan Priorities

A successful wayfinding signage program is long overdue and has been referenced in many plans and studies. This money will fund phase two of a program that was started by a Wayfinding Committee while I was the Director of the Amesbury Chamber of Commerce and funded by a state earmark. Phase one provided a wayfinding assessment and conceptual design after feedback from residents, local stakeholders, city staff, and business leaders. Phase 2 will include programming and design development.

DPW will be completing a repair and restoration of 520 Main Street (Welcome Center). This is the last piece of the trails project in that area. Once the building is prepared for occupancy, we can program the space and activate this important gateway to Amesbury.

Upon requesting capital needs from department heads and receiving an asset analysis from our DPW Director it became clear that our municipal complex at Friend, School, and Main Streets has many components nearing end-of-life and is in such disrepair it is no longer serving our residents' needs. In an effort to make strategic long term plans and to be fiscally responsible as we face repair needs, I'd like to conduct a feasibility study to better understand the integrity of the buildings and future options.

CITY CLERK

Office of the City Clerk

City Hall

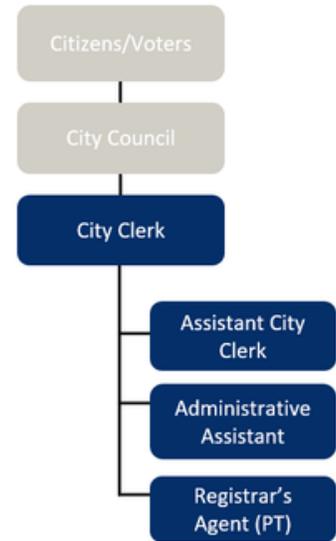
62 Friend Street

www.amesburyma.gov/clerk



The Office of the City Clerk is often the first place new and current residents come to seek out information about various items. Our goal is to make sure that each resident feels welcomed, informed and supported. The

City Clerk maintains vital records, issues business certificates, licenses dogs, conducts the annual census, and along with the Board of Registrars conducts all state and local elections. The City Clerk is also Clerk to the City Council and the Parking Clerk.



FY22 CLERK BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
(161) CLERK									
100	0161 5110 00	REGULAR SALARIES & WAGES	157,925	163,808	178,594	175,154	193,078	17,924	10.2%
100	0161 5162 00	SICK LEAVE BUYBACK	2,236	-	-	-	-	-	-
100	0161 5145 00	TRAINING	796	1,583	949	250	1,020	770	308.0%
100	0161 5340 00	COMMUNICATIONS	801	811	820	1,000	1,000	-	0.0%
100	0161 5388 00	PARKING TICKET PROCESSING	-	-	695	1,600	1,300	(300)	-18.8%
100	0161 5340 00	RADIO COMMUNICATIONS	1,400	1,631	-	-	-	-	-
100	0161 5420 00	OFFICE SUPPLIES	2,073	1,673	1,127	1,000	1,000	-	0.0%
100	0161 5730 00	DUES & MEMBERSHIPS	275	435	480	337	310	(27)	-8.0%
100	0161 5710 00	TRAVEL	99	196	119	-	200	200	-
(161) CLERK		165,606	170,137	182,783	179,341	197,908	18,567	10.4%	
<i>% Increase (Decrease) over prior Fiscal Year</i>		-15.3%	2.7%	7.4%		10.4%			

Budget Priorities

For our FY22 budget, we are investing in staff and bringing back our training line item. Our Salaries and Wages line is increasing due to contractual step increases and COLAs, as well as moving the full salary for our part-time Records Assistant into the Clerk's budget (previously split between Clerk and Elections, so you'll see the Elections salary line decreased for FY22).

Training is an important part of staying on top of best practices for Clerk's, so while we will not attend all of the training opportunities, we will attend more this year than last year.

STAFF SALARIES

Position	FY22 Budget	FTE
Clerk	\$70,267.66	1
Assistant Clerk	\$64,468.05	1
Administrative Assistant	\$41,449.92	1
Registrar's Agent	\$16,892.29	0.5
TOTAL	\$193,077.92	3.5

FY22 BUDGET

				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget	
				ACTUAL	ACTUAL	ACTUAL	BUDGET				
(111) COUNCIL											
100	0111	5110	00	REGULAR SALARIES & WAGES	32,000	33,641	37,032	18,918	43,418	24,500	129.5%
100	0111	5130	00	OVERTIME	1,795	-	318	-	-	-	-
100	0111	5301	00	AUDIT SERVICES	45,000	49,000	50,700	71,500	72,500	1,000	1.4%
100	0111	5316	00	CONSULTING	1,195	2,106	1,195	3,500	5,195	1,695	48.4%
100	0111	5317	00	ADVERTISING	8,709	7,187	6,638	8,000	8,000	-	0.0%
100	0111	5320	00	TRAINING	360	389	925	740	740	-	0.0%
100	0111	5420	00	OFFICE SUPPLIES	782	305	-	600	600	-	0.0%
100	0111	5424	00	COMMITTEE EXPENSES	-	-	-	376	0	(376)	-100.0%
100	0111	5710	00	TRAVEL	84	121	212	350	350	-	0.0%
(111) COUNCIL				89,925	92,749	97,021	103,984	130,803	26,819	25.8%	
<i>% Increase (Decrease) over prior Fiscal Year</i>				2.4%	3.1%	4.6%		25.8%			

ELECTIONS

FY22 BUDGET

				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget	
				ACTUAL	ACTUAL	ACTUAL	BUDGET				
(162) ELECTIONS											
100	0162	5110	00	REGULAR SALARIES & WAGES	11,121	14,836	31,382	22,011	17,325	(4,686)	-21.3%
100	0162	5130	00	OVERTIME	672	1,258	987	1,639	1,528	(111)	-6.8%
100	0162	5256	00	EQUIPMENT REPAIR & MAINT	-	996	1,735	1,450	1,575	125	8.6%
100	0162	5320	00	TRAINING	53	-	-	150	0	(150)	-100.0%
100	0162	5341	00	POSTAGE	5,493	3,169	3,260	5,800	6,080	280	4.8%
100	0162	5420	00	OFFICE SUPPLIES	226	216	245	250	250	-	0.0%
100	0162	5421	00	PRINTED SUPPLIES	9,238	6,245	14,476	7,450	12,887	5,437	73.0%
100	0162	5422	00	ELECTION MATERIALS & SUPPLIES	538	2,689	2,803	2,600	2,150	(450)	-17.3%
(162) ELECTIONS				27,341	29,409	54,887	41,350	41,795	445	1.1%	
<i>% Increase (Decrease) over prior Fiscal Year</i>				-13.2%	7.6%	86.6%		1.1%			

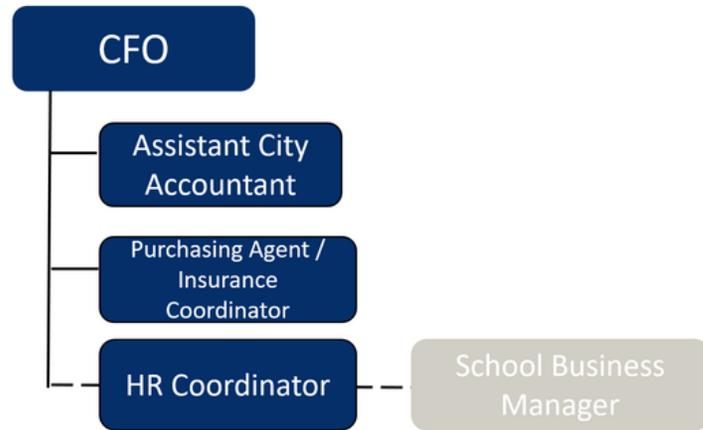
ADMINISTRATION + FINANCE

Office of Administration + Finance
 City Hall
 62 Friend Street
www.amesburyma.gov/finance



Administration & Finance is responsible for many tasks that happen "behind the scenes" for residents. This department handles fiscal budgeting, monitoring and strategic planning to ensure the City's sustained stability and success.

The department is responsible for ensuring compliance with state and federal fiscal, procurement, and HR regulations. The department also processes and pays all department invoices and employees payroll.



FY22 FINANCE BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget \$ Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(134) ADMINISTRATION & FINANCE								
100	0134 5110 00	288,854	290,171	297,853	281,530	289,882	8,352	3.0%
100	0134 5152 00	-	4,308	12,895	-	-	-	-
100	0134 5316 00	-	500	8,550	-	-	-	-
100	0134 5320 00	1,755	1,477	2,942	2,860	3,060	200	7.0%
100	0134 5340 00	1,409	1,172	1,140	1,000	1,100	100	10.0%
100	0134 5420 00	1,861	1,747	1,220	1,000	1,000	-	0.0%
100	0134 5710 00	934	524	418	400	500	100	25.0%
100	0134 5780 00	-	-	10,520	-	-	-	-
100	0134 5730 00	300	509	645	645	750	105	16.3%
(134) TOTAL ADMINISTRATION & FINANCE		295,113	300,408	336,183	287,435	296,292	8,857	3.1%
% Increase (Decrease) over prior Fiscal Year		4.10%	1.8%	11.9%	-14.5%	3.1%		

Budget Priorities

Due to the pandemic last year, we were not able to achieve a handful of goals that we set for ourselves, including hiring a Human Resources professional and investing in current staff. In FY21 we reduced hours for one staff member and made cuts to our training, communications and travel line items. This year our Assistant Accountant is getting a raise in salary to ensure this position is in line with what other comparable roles get paid.

We have also hired a Human Resources Coordinator in partnership with Amesbury Public Schools, splitting her salary between this department and the School Department. The City of Amesbury is the largest employer in the City, and having a Human Resources department is a necessity as we continue to recruit, hire and train. She will work closely with our Payroll Administrator, Chief of Staff and other departments to standardize our hiring processes, ensure that we stay on top of best practices for HR and be a resource for all staff.

STAFF SALARIES

Position	FY22 Budget	FTE
Chief Financial Officer	\$127,500.00	1
Assistant Accountant	\$61,598.00	1
Procurement & Insurance Coordinator	\$40,603.87	0.57
Human Resources Coordinator	\$35,700.00	0.69
Payroll Administrator	\$24,480.00	0.29
TOTAL	\$289,881.87	3.55

◀ Total salary \$65,700.00; \$30,000 paid by School Department.

FY22 CENTRAL SUPPLIES BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(159) CENTRAL SUPPLIES							
100 0159 5240 00 REPAIRS & MAINT OFFICE EQUIPMENT	5,663	3,932	5,673	4,000	4,000	-	0.0%
100 0159 5341 00 POSTAGE	42,833	41,426	36,435	37,000	38,000	1,000	2.7%
100 0159 5420 00 OFFICE SUPPLIES	5,709	6,190	4,637	4,500	5,000	500	11.1%
100 0159 5583 00 COMPUTER SUPPLIES	2,210	3,796	2,101	3,500	3,500	-	0.0%
100 0159 5872 00 EQUIPMENT LEASE	10,272	10,133	10,722	11,150	12,000	850	7.6%
(159) CENTRAL SUPPLIES	66,687	65,476	59,568	60,150	62,500	2,350	3.9%
<i>% Increase (Decrease) over prior Fiscal Year</i>	10.40%	-1.8%	-9.0%		3.9%		

FY22 OTHER ASSESSMENTS BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(185) OTHER ASSESSMENTS							
100 0185 5690 00 MERRIMACK VALLEY PLANNING COMMISSION	-	6,088	6,240	6,395	6,395	-	0.0%
100 0185 5790 00 IMPROVEMENT ASSOCIATION	1,000	1,000	-	1,000	1,000	-	0.0%
100 1085 5791 00 CAMP KENT	-	-	107	-	-	-	-
(185) OTHER ASSESSMENTS	1,000	7,088	6,347	7,395	7,395	0	0.0%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-92.40%	608.8%	-10.5%		0.0%		

FY22 WEIGHTS & MEASURES BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(244) WEIGHTS & MEASURES							
100 0244 5780 00 FEES	4,500	4,500	4,500	4,500	4,500	-	0.0%
(244) WEIGHTS & MEASURES	4,500	4,500	4,500	4,500	4,500	-	0.0%
<i>% Increase (Decrease) over prior Fiscal Year</i>	0.00%	0.0%	0.0%		0.0%		

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



FY22 MUNICIPAL BUILDINGS BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(192) MUNICIPAL BUILDINGS							
100 0192 5211 00 ELECTRICITY	53,800	51,617	50,925	51,971	51,971	-	0.0%
100 0192 5212 00 HEAT	20,310	22,554	26,139	26,000	26,000	-	0.0%
100 0192 5241 00 BUILDING MAINT	49,430	39,581	55,077	40,804	40,804	-	0.0%
100 0192 5398 00 CLEANING SERVICES	23,437	35,566	37,350	36,000	36,000	-	0.0%
(192) MUNICIPAL BUILDINGS	146,977	149,317	169,490	154,775	154,775	-	0.0%
<i>% Increase (Decrease) over prior Fiscal Year</i>	0.70%	1.6%	13.5%		0.0%		

FY22 DEBT SERVICE BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(700) DEBT SERVICE							
100 0700 5308 00 FINANCIAL BANKING SERVICE	2,420	15,426	-	50,000	0	(50,000)	-100.0%
100 0700 5910 00 PRINCIPAL LONG TERM DEBT	2,071,100	1,133,000	1,035,000	1,075,000	1,155,000	80,000	7.4%
100 0700 5915 00 INTEREST LONG TERM DEBT	522,762	397,707	412,855	374,355	385,130	10,775	2.9%
100 0700 5910 00 NEW DEBT FOR FY 2022 CIP	-	-	-	0	422,724	422,724	-
100 0700 5910 00 NEW DEBT ATHLETIC FLDS - FUNDED FROM DIF -	-	-	-	85,500	0	(85,500)	-100.0%
100 0700 5915 00 NEW DEBT ATHLETIC FLDS - FUNDED FROM DIF -	-	-	-	55,657	0	(55,657)	-100.0%
100 0700 5910 00 NEW DEBT FOR S HUNT - FUNDED FROM DIF -	-	-	-	150,900	0	(150,900)	-100.0%
100 0700 5915 00 NEW DEBT FOR S HUNT - FUNDED FROM DIF - INTEREST	-	-	-	111,434	0	(111,434)	-100.0%
100 0700 5910 00 NEW EXCLUDED DEBT FOR AES - PRINCIPAL	-	-	-	868,600	905,000	36,400	4.2%
100 0700 5915 00 NEW EXCLUDED DEBT FOR AES - INTEREST	-	-	-	958,631	923,256	(35,375)	-3.7%
100 0700 5925 00 PRINCIPAL & INTEREST SHORT TERM DEBT \$1M Streets	-	1,994	35,925	235,625	89,465	(146,160)	-62.0%
(700) DEBT SERVICE	2,596,282	1,548,127	1,483,780	3,965,701	3,880,575	(85,126)	-2.1%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-7.6%	-40.4%	-4.2%		-2.1%		

FY22 STATE ASSESSMENTS BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(820) STATE ASSESSMENTS							
100 0820 5637 00 Assessments - Regional Communication Center	270,729	283,152	-	-	-	-	-
100 0820 5636 00 Assessments - Retired Teachers Health Insurance	1,239,978	1,300,126	1,201,509	1,252,439	1,497,301	244,862	19.6%
100 0820 5669 00 Assessments - Mosquito Control Projects	43,331	46,361	47,130	49,951	51,651	1,700	3.4%
100 0820 5640 00 Assessments - Air Pollution Districts	4,932	5,058	5,161	5,269	5,459	190	3.6%
100 0820 5646 00 Assessments - RMV Non-Renewal Surcharge	17,740	17,740	17,740	23,480	23,480	-	0.0%
100 0820 5663 00 Assessments - Regional Transit	194,052	187,769	189,973	190,227	198,119	7,892	4.1%
100 0820 5631 00 Assessments - Special Education	37,369	22,930	3,777	3,928	825	(3,103)	-79.0%
100 0820 5668 00 Assessments - School Choice Sending Tuition	327,717	311,600	304,026	379,828	379,828	-	0.0%
100 0820 5670 00 Assessments - Charter School Sending Tuition	578,092	625,994	760,943	1,008,990	1,056,604	47,614	4.7%
100 0820 5670 00 Cherry Sheet Offset Receipts	106,699	123,497	407,418	501,279	504,013	2,734	0.5%
(820) STATE ASSESSMENTS	2,820,639	2,924,227	2,937,677	3,415,391	3,717,280	301,889	8.8%
<i>% Increase (Decrease) over prior Fiscal Year</i>	3.3%	3.7%	0.5%		8.8%		

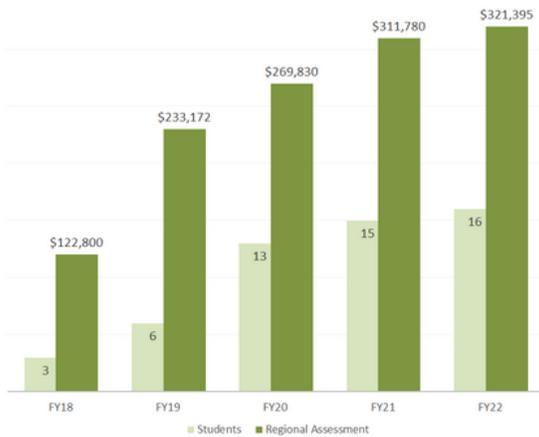
FY22 REGIONAL SCHOOL ASSESSMENT BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(390) REGIONAL SCHOOL ASSESSMENT							
100 0390 5692 00 ESSEX REGIONAL VOCATIONAL	122,800	233,172	269,830	311,780	321,395	9,615	3.1%
100 0390 5669 00 WHITTIER	992,562	1,091,756	1,345,891	1,542,069	1,729,443	187,374	12.2%
(390) REGIONAL SCHOOL ASSESSMENT	1,115,362	1,324,928	1,615,721	1,853,849	2,050,838	196,989	10.6%
<i>% Increase (Decrease) over prior Fiscal Year</i>	14.40%	18.8%	21.9%		10.6%		

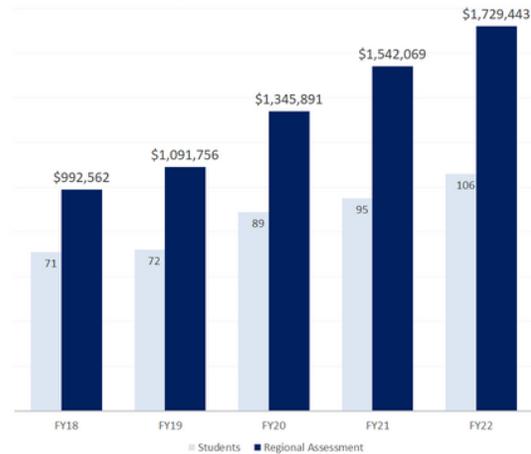


Some Amesbury students choose to go out of district, and we have to pay for those students to attend these schools. The school assessments for Essex and Whittier are handled through our municipal budget, while other schools are assessed through the State's cherry sheet.

Essex



Whittier



FY22 EMPLOYEE BENEFITS BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(910) EMPLOYEE BENEFITS							
100 0910 5170 00 HEALTH INSURANCE	2,431,707	2,575,848	2,215,772	2,626,000	2,628,151	2,151	0.1%
100 0910 5171 00 PENSION ASSESSMENT	2,539,100	2,620,599	2,820,263	2,835,140	3,346,848	511,708	18.0%
100 0910 5172 00 UNEMPLOYMENT	4,522	3,316	3,695	125,000	25,000	(100,000)	-80.0%
100 0910 5173 00 WORKERS COMPENSATION	28,908	40,905	112,085	61,424	69,129	7,705	12.5%
100 0910 5174 00 LIFE INSURANCE	22,292	8,855	10,710	10,000	11,000	1,000	10.0%
100 0910 5175 00 MEDICARE	137,070	137,500	170,329	201,240	205,265	4,025	2.0%
100 0910 5176 00 DENTAL	87,534	89,204	79,164	78,000	81,120	3,120	4.0%
100 0910 5177 00 OTHER POST EMPLOYMENT	9,500	-	8,000	-	10,000	10,000	-
100 0910 5180 00 ACCIDENTAL DEATH	-	-	-	1,600	1,600	-	0.0%
100 0910 5181 00 MEDEX	381,937	425,000	400,000	416,000	420,000	4,000	1.0%
(910) EMPLOYEE BENEFITS	5,642,571	5,901,227	5,820,017	6,354,404	6,798,113	443,709	7.0%
<i>% Increase (Decrease) over prior Fiscal Year</i>	5.8%	4.6%	-1.4%		7.0%		

FY22 LIABILITY INSURANCE BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(945) LIABILITY INSURANCE							
100 0945 5690 00 SURETY BONDS	1,081	1,081	1,081	1,800	1,250	-550	-30.6%
100 0945 5790 00 LIABILITY INSURANCE	275,275	278,671	303,827	314,569	338,668	24,099	7.7%
(945) LIABILITY INSURANCE	276,356	279,752	304,908	316,369	339,918	23,549	7.4%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-6.90%	1.2%	9.0%		7.4%		

FY22 RESERVES BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(946) RESERVES							
100 0946 5980 00 BUDGET RESERVE	-	-	-	100,000	100,000	-	0.0%
100 0946 5981 00 SALARY RESERVE	-	-	-	125,000	100,000	-25,000	-20.0%
(946) RESERVES	0	0	0	225,000	200,000	-25,000	-11.1%
<i>% Increase (Decrease) over prior Fiscal Year</i>	0.00%	0.0%	0.0%		-11.1%		

FY22 TRANSFERS BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(990) TRANSFERS							
100 0990 5962 00 TRANSFER TO SPECIAL REVENUE	59,380	-	-	-	-	-	-
100 0990 5962 00 TRANSFER TO AES ESCROW FOR PAVEMENT MAINT.	-	-	-	-	10,000	10,000	-
100 0990 5963 00 TRANSFER TO CAPITAL PROJECTS	579,728	229,376	158,099	375,928	332,333	-43,595	-11.6%
100 0990 5966 00 TRANSFER TO TRUST & AGENCY	200,000	-	-	-	-	-	-
100 0990 5966 00 TRANSFER TO DIF FUND	-	-	-	276,328	254,825	-21,503	-7.8%
(990) TRANSFERS	839,108	229,376	158,099	652,256	597,158	-55,098	-8.4%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-21.50%	-72.7%	-31.1%		-8.4%		



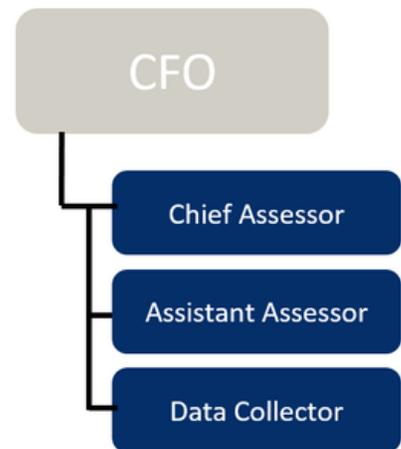
For FY22, we created a new account "AES Escrow for Pavement Maint" to begin saving in advance for the expected annual maintenance costs associated with the Sgt. Jordan Shay Memorial Elementary School. By starting this account now, we will be prepared to fund maintenance costs when the school opens in 2023.

ASSESSOR

Office of the Assessor
 City Hall
 62 Friend Street
www.amesburyma.gov/assessor



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(141) ASSESSORS								
100 0141 5110 00	REGULAR SALARIES & WAGES	163,518	177,540	178,227	166,108	182,385	16,277	9.8%
100 0141 5145 00	TRAINING	3,040	2,210	300	4,500	3,000	(1,500)	-33.3%
100 0141 5110 00	BOARD STIPENDS	7,807	3,657	10,971	11,136	11,358	222	2.0%
100 0141 5310 00	REVALUATION	-	4,000	-	37,750	2,875	(34,875)	-92.4%
100 0141 5312 00	MAPPING & PLANNING	5,750	7,190	6,733	6,800	6,800	-	0.0%
100 0141 5316 00	CONSULTING	9,121	-	4,500	9,500	6,000	(3,500)	-36.8%
100 0141 5340 00	COMMUNICATIONS	635	671	673	700	700	-	0.0%
100 0141 5420 00	OFFICE SUPPLIES	1,478	1,646	1,093	1,777	1,000	(777)	-43.7%
100 0141 5710 00	TRAVEL	2,900	5,112	3,955	6,000	6,000	-	0.0%
100 0141 5730 00	DUES & MEMBERSHIPS	280	460	545	750	750	-	0.0%
100 0141 5782 00	RECORDING FEES	-	65	105	350	350	-	0.0%
(141) ASSESSORS		194,529	202,551	207,102	245,371	221,218	(24,153)	-9.8%
<i>% Increase (Decrease) over prior Fiscal Year</i>		-6.70%	1.8%	11.9%	-14.5%	-9.8		

ASSESSOR

Budget Priorities

Overall our FY22 budget is down from FY21, due mostly to the revaluation funds needed in FY21 which are not needed this year, as revaluation only happens every three years.

Regarding Salaries & Wages, we promoted our full-time Data Collector to Assistant Assessor, and gave her an increase to bring her up to a similar standard of pay that is seen in other communities for this position.

Our Dues & Memberships fees cover the Massachusetts Association of Assessing Officers (MAAO), International Association of Assessing Officers (IAAO) and the Essex County Assessors Association (ECAA).

STAFF SALARIES

STAFF

Position	FY22 Budget	FTE
Chief Assessor	\$88,740.00	1
Assistant Assessor	\$56,100.00	1
Data Collector	\$37,544.70	1
TOTAL	\$182,384.70	3

BOARD OF
ASSESSORS

Position	FY22 Budget
Board of Assessors Stipend	\$3,786.00
Board of Assessors Stipend	\$3,786.00
Board of Assessors Stipend	\$3,786.00
TOTAL	\$11,358.00

TREASURER / COLLECTOR

Office of the Treasurer / Collector

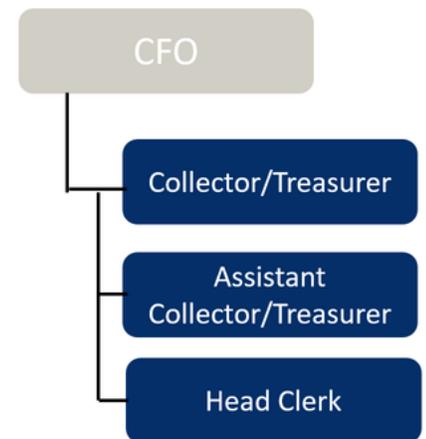
City Hall

62 Friend Street

www.amesburyma.gov/collector-treasurer



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(145) TREASURER & COLLECTOR								
	REGULAR SALARIES & WAGES	180,353	177,258	196,015	188,888	203,754	14,866	7.9%
100 0145 5110 00	REGULAR SALARIES & WAGES	180,353	177,258	196,015	188,888	203,754	14,866	7.9%
100 0145 5145 00	TRAINING	641	-	-	800	600	(200)	-25.0%
100 0145 5110 00	LOCK BOX SERVICES	6,485	5,639	7,236	6,500	7,200	700	10.8%
100 0145 5310 00	COMMUNICATIONS	624	628	721	1,000	800	(200)	-20.0%
100 0145 5312 00	TAX TITLE	19,604	16,610	14,118	18,207	18,000	(207)	-1.1%
100 0145 5316 00	OFFICE SUPPLIES	2,003	1,999	1,011	2,000	1,600	(400)	-20.0%
100 0145 5340 00	DUES & MEMBERSHIPS	170	130	100	100	100	-	0.0%
(145) TREASURER & COLLECTOR		209,879	202,263	219,201	217,495	232,054	14,559	6.7%
<i>% Increase (Decrease) over prior Fiscal Year</i>		-0.4%	-3.6%	8.4%		6.7%		

TREASURER / COLLECTOR

Budget Priorities

For FY22, we were able to bring our Head Clerk back to full-time status after cutting hours in FY21 due to the pandemic.

Our training budget pays for the Massachusetts Treasurer / Collector Association's Annual Conference, which we must attend three out of five years in order to maintain our Treasurer / Collector certification.

We added funds to Lock Box Services, as more people are using the lockbox due to the COVID-19 pandemic. This is a 3rd party service which collects tax payments and makes daily deposits, and provides reporting to the City.

STAFF SALARIES

Position	FY22 Budget	FTE
Treasurer / Collector	\$86,029.84	1
Asst Treasurer / Collector	\$67,673.40	1
Head Clerk	\$50,050.50	1
TOTAL	\$203,753.74	3

INFORMATION TECHNOLOGY

Office of Information Technology

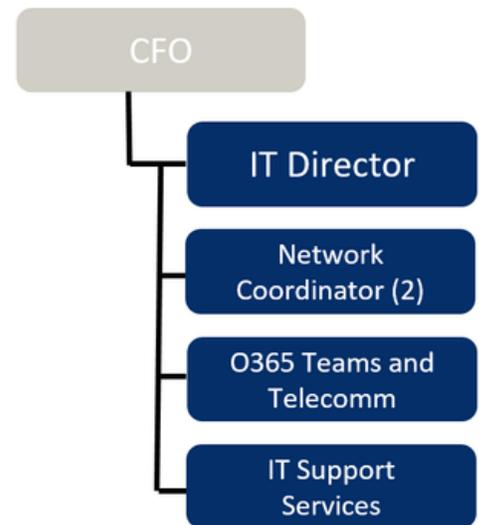
City Hall

62 Friend Street

www.amesburyma.gov/information-technology



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(155) INFORMATION TECHNOLOGY								
100 0155 5110 00	REGULAR SALARIES & WAGES	117,080	140,441	125,657	145,414	346,800	201,386	138.5%
100 0155 5152 00	SICK LEAVE BUYBACK	-	-	19,758	-	-	-	-
100 0155 5302 00	COMPUTER SYSTEM SUPPORT	83,013	83,633	83,397	98,600	207,114	108,514	110.1%
100 0155 5313 00	PAYROLL PROCESSING	26,958	38,790	31,662	35,000	35,000	-	0.0%
100 0155 5340 00	COMMUNICATIONS	1,476	1,606	1,466	1,992	1,920	(72)	-3.6%
100 0155 5710 00	TRAVEL	-	-	-	250	250	-	0.0%
100 0155 5316 00	CONSULTING	-	-	400	1,000	1,000	-	0.0%
100 0155 5344 00	DATA LINES	20,326	15,714	20,528	24,584	33,820	9,236	37.6%
100 0155 5420 00	OFFICE SUPPLIES	1,213	554	79	2,500	1,500	(1,000)	-40.0%
100 0155 5320 00	TRAINING	-	-	400	-	-	-	-
100 0155 5730 00	DUES & MEMBERSHIPS	749	-	-	250	250	-	0.0%
100 0155 5851 00	TECHNOLOGY EQUIPMENT	10,068	11,917	13,995	13,374	-	(13,374)	-
(155) INFORMATION TECHNOLOGY		260,883	292,655	297,342	322,964	627,654	304,690	94.3%
<i>% Increase (Decrease) over prior Fiscal Year</i>		-5.4%	12.2%	1.6%		94.3%		

INFORMATION TECHNOLOGY

Budget Priorities

The Office of Information Technology is making some changes for FY22. During the pandemic it became even more evident that the City and the School Department were facing major issues related in technology infrastructure and systems. We've begun taking the necessary steps to create a solid foundation to move forward with, and have restructured our staff to be able to maintain these systems.

The City and Schools have merged the IT departments into one, with everyone reporting to the IT Director. All salaries and wages for IT have been moved to the City's budget and removed from the School budget.

The budget for Computer System Support has increased substantially as we work to bring our systems up-to-date, per the recommendation of the National Guard's cybersecurity review in 2020. This line item includes items such as backups, domains, SSL certificates, software like OpenGov, ClearGov, Softright, Archive Social, CivicPlus (website) and more. We have zeroed out the technology equipment line item as that is being funded by ARPA and ESSER in the capital plan.

This budget reflects a clear plan to bring our technology systems and infrastructure up-to-date, which will reflect in how we will be able to provide services for our community.

STAFF SALARIES

Position	FY22 Budget	FTE
IT Director	\$110,160.00	1
O365 Teams and Telecomm	\$68,000.00	1
Network Coordinator	\$65,000.00	1
IT Support Services	\$65,000.00	1
Network Coordinator	\$38,640.00	1
TOTAL	\$346,800.00	5

FY22 CAPITAL PLAN

	ARPA	ESSER
IT		
Citywide Web Redesign	\$ 29,961	
School Laptops		\$ 20,000
School IT Hardware Refresh		\$ 40,000
City IT Hardware Refresh	\$ 60,000	
School Network LAN - Cabling for WAPS		\$ 10,000
City Network LAN - Cabling for WAPS	\$ 10,000	
School Network LAN Switches		\$ 200,000
School Network LAN Wireless Access Points		\$ 75,000
School Network Testing & Analysis Tools		\$ 25,000
School Network WAN		\$ 20,000
City Network WAN	\$ 40,000	
School IT Servers		\$ 50,000
City IT Servers	\$ 50,000	
School IT Storage		\$ 75,000
City IT Storage	\$ 75,000	
Grand Total	\$ 264,961	\$ 515,000

Capital Plan Priorities

During the pandemic we began upgrading our software and hardware to allow for remote learning and working. Our 5-year capital plan continues this work and ensures that we bring our technology up-to-date, allowing us to better serve the community as we move forward.

FIRE + EMERGENCY MGMT

Fire Department

Administration: 9 School Street | Moving soon to 124 Elm Street

Fire Station: 17 School Street

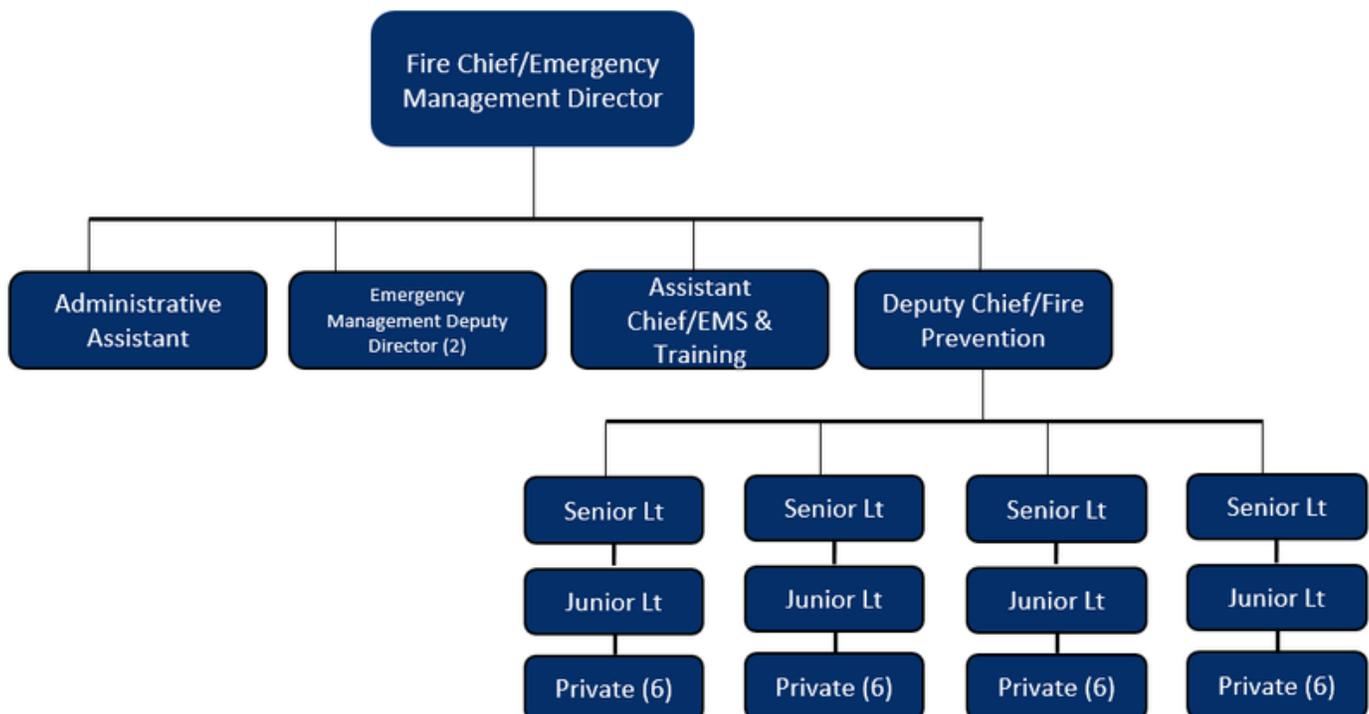
www.amesburyma.gov/fire-department



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

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

The Fire Chief is also the Director of Emergency Management, which runs the Emergency Operations Center (EOC). The EOC is activated when there is a situation that requires extra support for staff or residents.



FIRE + EMERGENCY MGMT

FY22 BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(220) FIRE							
100 0220 5110 00 REGULAR SALARIES & WAGES	2,277,028	2,393,244	2,567,428	2,679,148	2,882,842	203,694	7.6%
100 0220 5130 00 OVERTIME	127,218	181,266	190,420	40,392	149,572	109,180	270.3%
100 0220 5134 00 AMBULANCE OT	172,466	73,614	102,368	39,535	100,000	60,465	152.9%
100 0220 5135 00 AMBULANCE TRAINING OT	18,160	36,017	32,791	29,989	29,989	-	0.0%
100 0220 5142 00 SHIFT COVERAGE SICK	84,799	118,128	109,864	78,007	78,007	-	0.0%
100 0220 5143 00 SHIFT COVERAGE INJURY	89,633	115,643	113,756	74,032	50,032	(24,000)	-32.4%
100 0220 5144 00 HOLIDAY PAY	115,702	119,521	121,912	129,535	131,527	1,992	1.5%
100 0220 5145 00 TRAINING	5,565	10,061	15,330	42,000	50,000	8,000	19.0%
100 0220 5152 00 SICK LEAVE BUYBACK	-	40,576	26,336	-	-	-	-
100 0220 5179 00 111F	158,850	108,249	102,224	-	-	-	-
100 0220 5192 00 CLOTHING ALLOWANCE	49,625	48,150	49,100	48,100	55,700	7,600	15.8%
100 0220 5197 00 EDUCATION INCENTIVE	84,000	-	-	-	-	-	-
100 0220 5211 00 ELECTRICITY	17,885	17,530	19,574	20,270	24,000	3,730	18.4%
100 0220 5212 00 HEAT	8,399	8,897	7,998	9,996	10,000	4	0.0%
100 0220 5241 00 REPAIRS & MAINT BUILDINGS	6,851	7,521	19,188	14,550	10,000	(4,550)	-31.3%
100 0220 5248 00 REPAIRS & MAINT AMBULANCE	13,608	24,895	16,521	16,200	16,200	-	0.0%
100 0220 5249 00 REPAIRS & MAINT FIRE ALARM	8,415	7,030	1,868	2,500	0	(2,500)	-100.0%
100 0220 5480 00 REPAIRS & MAINT VEHICLES	36,904	50,862	57,715	49,710	42,800	(6,910)	-13.9%
100 0220 5253 00 REPAIRS & MAINT OTHER EQUIP.	7,624	5,581	7,720	11,586	6,000	(5,586)	-48.2%
100 0220 5340 00 COMMUNICATIONS	4,185	5,022	4,298	7,200	7,200	-	0.0%
100 0220 5450 00 PUBLIC SAFETY SUPPLIES	24,234	14,018	13,028	-	-	-	-
100 0220 5427 00 CUSTODIAL SUPPLIES	2,678	4,881	1,664	4,500	4,500	-	0.0%
100 0220 5480 00 VEHICLE SUPPLIES/FUEL	27,443	30,221	25,649	35,338	37,150	1,812	5.1%
100 0220 5501 00 AMBULANCE SUPPLIES	56,394	62,360	73,706	72,891	60,601	(12,290)	-16.9%
100 0220 5510 00 FIRE PREVENTION	8,503	9,246	8,612	7,470	1,220	(6,250)	-83.7%
100 0220 6300 00 CONTRACT SERVICES	-	-	-	-	-	-	-
100 0220 5870 00 EQUIPMENT	24,558	26,369	20,449	-	-	-	-
100 0220 5730 00 DUES & MEMBERSHIPS	3,324	4,070	4,892	9,230	9,325	95	1.0%
100 0220 5420 00 OFFICE SUPPLIES	-	-	-	-	-	-	-
100 0220 5870 00 EQUIPMENT REPLACEMENT	-	10,830	-	7,800	0	(7,800)	-100.0%
(220) TOTAL FIRE	3,434,050	3,533,802	3,714,411	3,429,979	3,756,665	326,686	9.5%
% Increase (Decrease) over prior Fiscal Year	-0.6%	2.9%	5.1%		9.5%		

* Partially funded with AARPA funds.

Budget Priorities

For our FY22 budget, we are fortunate to have ARPA funding to supplement our staff and training lines. Without that funding this year, we would be making cuts. Investing in our staff is a top priority, as our team are not only firefighters but also trained EMT / Paramedics, which is not the case in many nearby communities.

With our impending move to 124 Elm Street, certain expenses are expected to increase (electricity, communications) with others decreasing (building maintenance).

FIRE + EMERGENCY MGMT

STAFF SALARIES

Position	FY22 Budget	FTE
Chief	\$162,303.00	1
Assistant Chief	\$140,767.00	1
Deputy Chief	\$137,700.00	1
LT	\$98,651.00	1
LT	\$97,450.00	1
LT	\$97,450.00	1
LT	\$97,450.00	1
LT	\$94,698.00	1
PRIVATE	\$88,474.00	1
LT	\$86,814.00	1
LT	\$83,516.00	1
LT	\$81,223.00	1
LT	\$81,179.00	1
PRIVATE	\$80,262.00	1
PRIVATE	\$80,262.00	1
PRIVATE	\$80,262.00	1
PRIVATE	\$78,558.00	1
PRIVATE	\$77,925.00	1
PRIVATE	\$73,557.00	1
Admin	\$66,895.00	1
PRIVATE	\$66,874.00	1
PRIVATE	\$66,874.00	1
PRIVATE	\$66,874.00	1
PRIVATE	\$66,787.00	1
PRIVATE	\$64,930.00	1
PRIVATE	\$64,319.00	1
PRIVATE	\$62,528.00	1
PRIVATE	\$62,266.00	1
PRIVATE	\$62,120.00	1
PRIVATE	\$62,120.00	1
PRIVATE	\$59,448.00	1
PRIVATE	\$57,762.00	1
PRIVATE	\$55,648.00	1
EMA CO DEPUTY	\$2,805.00	On Call
EMA CO DEPUTY	\$2,805.00	On Call
TOTAL	\$2,882,842.00	36

FY22 CAPITAL PLAN

	3 YEAR LEASE PURCHASE	BORROWING	PAID BY NORTH SHORE 911 CENTER	FEMA GRANT UP TO \$975,000
FIRE				
Ambulance Lease Payment 1 of 3	\$ 100,000			
State Radio Equipment Upgrade			\$ 300,000	
Fire Department Ladder Truck - Total Cost \$1,265,000		\$ 290,000		\$ 975,000
Grand Total	\$ 100,000	\$ 290,000	\$ 300,000	\$ 975,000

Capital Plan Priorities

These capital plan items are incredibly important for our department to get on track with maintenance and planning for equipment. Two years ago our ambulance died and we scrambled to purchase another to be able to serve our community properly. This year our 1993 Ladder Truck went out of service, which now requires mutual aid from Newburyport if we need one.



Amesbury's two ambulances respond to more than 3,200 calls per year. 25% of the time, both ambulances are out at the same time.

Getting our ambulance lease payments on a schedule will ensure that our community will not be without full ambulance service. Applying for the FEMA grant, in addition to borrowing, will bring a Ladder Truck back to Amesbury.

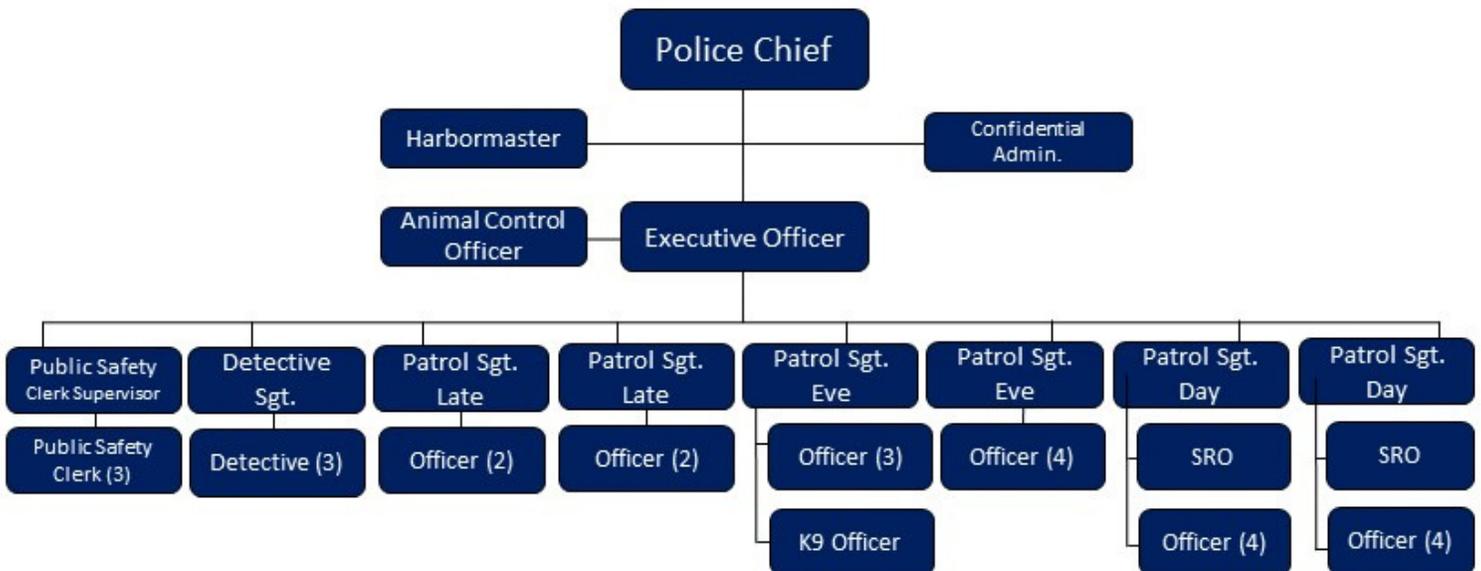
Our department requires specific equipment to be able to service the community properly, and the FY22 capital plan is a step in the right direction to ensure we are investing in our assets and equipment the way we need to be.

POLICE

Police Department
19 School Street
www.amesburyma.gov/police-department



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(210) POLICE							
100 0210 5110 00	REGULAR SALARIES & WAGES	2,958,683	3,027,081	3,105,442	3,303,165	3,478,211	175,046	5.3%
100 0210 5111 00	MATRON WAGES					-	-	
100 0210 5122 00	RESERVE OFFICER	28,767	95,550	141,956	98,000	120,000	22,000	22.4%
100 0210 5130 00	OVERTIME	144,194	226,269	198,384	137,461	133,000	(4,461)	-3.2%
100 0210 5131 00	RECALL OT	38,148	31,399	52,544	38,172	36,272	(1,900)	-5.0%
100 0210 5132 00	TRAINING OT	91,675	70,023	63,636	50,000	40,000	(10,000)	-20.0%
100 0210 5133 00	VACATION OT	66,943	48,655	44,387	70,000	70,000	-	0.0%
100 0210 5136 00	SICK LEAVE COVERAGE OT	59,125	54,258	52,801	46,955	46,955	-	0.0%
100 0210 5137 00	COURT TIME OT	36,023	19,675	36,887	35,000	20,000	(15,000)	-42.9%
100 0210 5144 00	HOLIDAY PAY	114,291	119,660	118,105	143,854	171,976	28,122	19.5%
100 0210 5152 00	SICK LEAVE BUYBACK	15,000	24,905	65,511	-	-	-	
100 0210 5179 00	111F	78,010	79,131	7,609	-	-	-	
100 0210 5192 00	CLOTHING ALLOWANCE	56,100	56,100	57,350	57,800	57,800	-	0.0%
100 0210 5197 00	EDUCATION INCENTIVE	-	-	-	-	-	-	
100 0210 5198 00	PHYSICAL FITNESS INCENTIVE	4,950	4,800	4,800	5,400	5,400	-	0.0%
100 0210 5211 00	ELECTRICITY	18,028	17,114	20,037	18,000	18,000	-	0.0%
100 0210 5212 00	HEAT	4,219	5,386	3,233	4,500	4,500	-	0.0%
100 0210 5240 00	REPAIRS & MAINT OFFICE EQUIP.	12,621	10,743	11,619	12,000	12,000	-	0.0%
100 0210 5241 00	REPAIRS & MAINT BUILDINGS	33,551	39,788	11,868	11,780	11,780	-	0.0%
100 0210 5251 00	REPAIRS & MAINT VEHICLES	32,280	33,345	25,305	30,840	30,840	-	0.0%
100 0210 5253 00	REPAIRS & MAINT OTHER EQUIPMENT	13,518	17,207	6,476	12,350	12,350	-	0.0%
100 0210 5316 00	CONSULTING	300	-	-	-	25,000	25,000	
100 0210 5320 00	TRAINING	28,224	29,252	30,304	36,200	30,000	(6,200)	-17.1%
100 0210 5340 00	COMMUNICATIONS	10,838	22,179	24,694	19,487	25,000	5,513	28.3%
100 0210 5420 00	OFFICE SUPPLIES	17,743	21,062	4,520	13,400	10,000	(3,400)	-25.4%
100 0210 5587 00	PUBLIC SAFETY SUPPLIES	42,366	34,231	35,298	29,720	29,720	-	0.0%
100 0210 5421 00	PRINTED SUPPLIES	-	-	3,480	2,500	-	(2,500)	-100.0%
100 0210 5584 00	PROTECTIVE EQUIPMENT	-	-	8,326	9,000	9,000	-	0.0%
100 0210 5781 00	MEALS	-	-	-	1,500	1,500	-	0.0%
100 0210 5450 00	CUSTODIAL SUPPLIES	5,023	4,644	5,005	1,750	2,000	250	14.3%
100 0210 5480 00	VEHICLE SUPPLIES	66,904	57,202	53,687	63,022	63,022	-	0.0%
100 0210 5274 00	ACO OPERATIONS (MOVED FROM HEALTH DEPT)	-	-	-	-	31,000		
100 0210 5385 00	ANIMAL CARE (MOVED FROM HEALTH DEPT)	-	-	-	-	1,050		
100 0210 5870 00	ACO VEHICLE LEASE (MOVED FROM HEALTH DEPT)	-	-	-	-	4,904		
100 0210 5710 00	TRAVEL	-	1,107	-	-	-	-	
100 0210 5730 00	DUES & MEMBERSHIPS	16,181	14,935	20,969	16,040	16,000	(40)	-0.2%
100 0210 5870 00	EQUIPMENT REPLACEMENT	72,000	62,001	73,333	78,297	78,297	-	0.0%
	(210) POLICE	4,065,708	4,227,700	4,287,564	4,346,194	4,595,577	249,383	5.7%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	0.1%	4.0%	1.4%		5.7%		

Budget Priorities

In FY22, the Amesbury Police Department is absorbing the Animal Control operation (\$36,954), as the budget items shift from the Health Department into APD. We also took on the \$25k Pettengill contract under our Consulting line item, which was previously funded through free cash. Without those new items, this department would see a 4.3% increase rather than 5.7%. The majority of our department's increase comes from Salaries & Wages, and our contractual step increases as well as Cost of Living Adjustments (COLAs).

POLICE

STAFF SALARIES

Position	FY22 Budget	FTE
Police Chief	\$170,000.00	1
Deputy Chief	\$155,000.00	1
Lieutenant	\$144,000.00	1
Sergeant	\$115,065.08	1
Sergeant	\$114,456.16	1
Sergeant	\$111,408.96	1
Sergeant	\$111,408.96	1
Sergeant	\$110,462.56	1
Sergeant	\$109,887.56	1
Sergeant	\$109,153.20	1
Detective	\$105,172.60	1
Detective	\$101,550.28	1
Patrol Officer	\$92,053.00	1
Detective	\$89,870.56	1
Patrol Officer	\$89,128.00	1
Patrol Officer	\$89,128.00	1
Patrol Officer	\$84,883.76	1
Patrol Officer	\$84,883.76	1
Patrol Officer	\$84,883.76	1
Patrol Officer	\$83,766.80	1
Patrol Officer	\$83,246.80	1
Patrol Officer	\$80,841.80	1
Patrol Officer	\$80,841.80	1
Patrol Officer	\$80,491.84	1
Patrol Officer	\$80,199.60	1
Patrol Officer	\$79,916.72	1
Patrol Officer	\$74,273.16	1
Patrol Officer	\$74,273.16	1
Patrol Officer	\$73,343.92	1
Patrol Officer	\$73,343.92	1
Patrol Officer	\$73,343.92	1
Administrative Assistant	\$73,304.55	1
Patrol Officer	\$72,758.92	1
Patrol Officer	\$66,695.72	1
PSC Coordinator	\$62,675.78	1
Public Safety Clerk	\$47,208.72	1
Public Safety Clerk	\$46,233.72	1
Public Safety Clerk	\$39,702.00	1
Public Safety Clerk	\$38,727.00	1
Custodian	\$24,474.24	1
TOTAL	\$3,482,060.29	40

FY22 HARBORMASTER BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(295) HARBORMASTER							
100 0295 5110 00 REGULAR SALARIES & WAGES	6,000	5,500	6,000	6,000	6,000	-	-
100 0295 5780 00 SUPPLIES	1,500	6,500	2,997	6,500	6,500	-	-
(295) HARBORMASTER	7,500	12,000	8,997	12,500	12,500	-	-
<i>% Increase (Decrease) over prior Fiscal Year</i>	0.0%	60.0%	-25.0%		0.0%		

FY22 CAPITAL PLAN

	BORROWING
POLICE	
Dispatch Radio Tower	\$ 56,295
Grand Total	\$ 56,295

Capital Plan Priorities

Recently, after an interference event, the Amesbury Police Department was left for over 24 hours without the use of our two-way communications system. As a result, officers were required to use a mutual-aid radio communication system which provided a decreased level of 'system coverage' and which at times, required officers to repeat normally understood radio transmissions several times.

The APD currently has a single-site radio system which in this case translated to a single point of failure. To reduce the probability of a failure occurring in the future the Amesbury Police Department is seeking to expand on its radio system. A multi-site design would be deployed which would allow the agency to disable the prime 'high-site' in the event a ducting event occurs in the future. This action, while not complete interference mitigation, would allow radio system receiver(s) located at lower ground elevations a better chance to successfully receive the portable or mobile transmissions. A system upgrade would allow us to have a standby (backup) radio transmitter whereas today no such capability exists.

PUBLIC WORKS

Department of Public Works

Public Works: 39 South Hunt Road

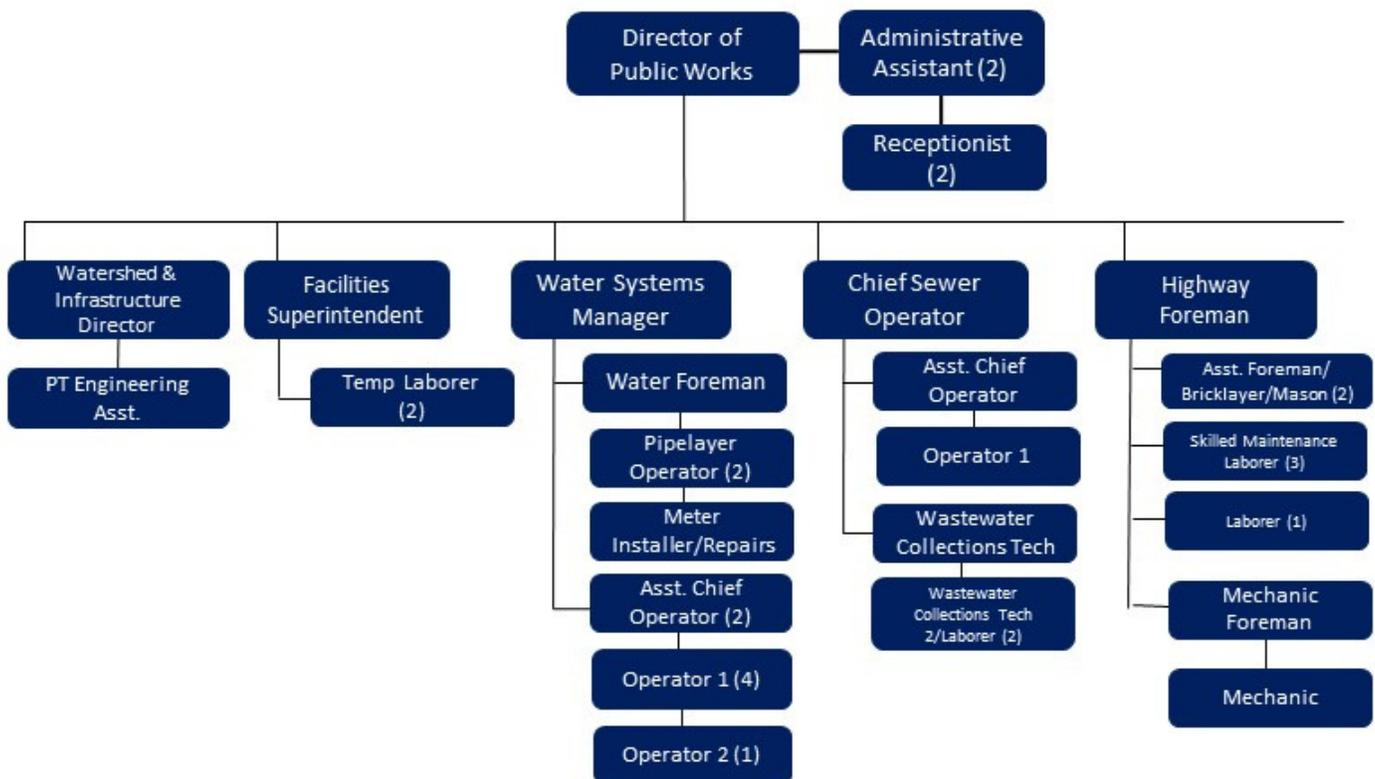
Water Treatment: 12 Newton Road

Waste Water Treatment: 19 Merrimac Street

www.amesburyma.gov/public-works



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



PUBLIC WORKS

FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(422) DPW							
100 0422 5110 00	REGULAR SALARIES & WAGES	761,861	749,826	687,669	757,569	862,956	105,387	13.9%
100 0422 5130 00	OVERTIME	49,619	56,899	48,572	84,900	55,000	-29,900	-35.2%
100 0422 5145 00	TRAINING	1,564	1,504	4,100	0	5,000	5,000	-
100 0422 5152 00	SICK LEAVE BUYBACK	-	5,626	5,755	0	15,000	15,000	-
100 0422 5192 00	CLOTHING ALLOWANCE	9,950	11,333	9,283	9,354	13,134	3,780	40.4%
100 0422 5211 00	ELECTRICITY	30,598	22,432	21,493	26,000	30,000	4,000	15.4%
100 0422 5212 00	HEAT	40,497	19,077	20,736	22,000	22,000	0	0.0%
100 0422 5241 00	REPAIRS & MAINT BUILDINGS	36,511	37,211	38,339	45,000	45,000	0	0.0%
100 0422 5251 00	REPAIRS & MAINT VEHICLES	31,650	48,392	39,612	22,000	30,000	8,000	36.4%
100 0422 5253 00	REPAIRS & MAINT OTHER EQUIP.	27,173	38,895	60,275	38,000	45,000	7,000	18.4%
100 0422 5271 00	EQUIPMENT RENTAL	205	1,843	-	3,000	0	-3,000	-100.0%
100 0422 5276 00	CATCH BASIN CLEANING	5,780	13,370	14,809	70,000	70,000	0	0.0%
100 0422 5315 00	MOWING	127,596	93,110	104,290	135,000	110,000	-25,000	-18.5%
100 0422 5315 00	WOODSOM FARM	-	-	-	0	0	0	-
100 0422 5316 00	CONSULTING	2,652	13,457	6,946	70,500	70,500	0	0.0%
100 0422 5317 00	ADVERTISING	1,616	2,266	3,044	1,800	1,000	-800	-44.4%
100 0422 5349 00	COMMUNICATIONS	9,215	9,170	11,245	9,500	9,500	0	0.0%
100 0422 5341 00	POSTAGE	695	-	85	200	200	0	0.0%
100 0422 5342 00	STREET SWEEPING	7,698	14,022	30,000	30,000	32,000	2,000	6.7%
100 0422 5343 00	DRAIN LINE CLEANING	6,745	495	2,825	2,500	5,000	2,500	100.0%
100 0422 5385 00	HAZ MATERIALS DISPOSAL	-	-	-	15,000	10,000	-5,000	-33.3%
100 0422 5397 00	STREET MARKING	6,228	34,808	7,920	40,000	20,000	-20,000	-50.0%
100 0422 5399 00	TREE REMOVAL	56,756	56,079	35,869	25,500	75,000	49,500	194.1%
100 0422 5785 00	OFFICE EQUIPMENT & SUPPLIES	6,265	3,652	6,071	6,600	6,600	0	0.0%
100 0422 5432 00	TOOLS & EQUIPMENT	4,129	12,001	9,644	7,200	9,000	1,800	25.0%
100 0422 5450 00	CUSTODIAL SUPPLIES	1,620	-	-	2,000	500	-1,500	-75.0%
100 0422 5461 00	DRAIN & BASIN SUPPLIES	3,653	18,508	14,604	10,000	10,000	0	0.0%
100 0422 5480 00	VEHICLE SUPPLIES	42,291	30,768	30,904	42,000	38,000	-4,000	-9.5%
100 0422 5531 00	CEMETERY SUPPLIES	12,215	1,478	1,851	1,000	1,000	0	0.0%
100 0422 5532 00	ASPHALT SUPPLIES	30,199	36,319	93,328	48,063	40,000	-8,063	-16.8%
100 0422 5538 00	SIGNS	7,419	11,354	6,480	10,000	10,000	0	0.0%
100 0422 5710 00	TRAVEL	13,603	11,000	8,500	8,860	8,860	0	0.0%
100 0422 5276 00	MS4 CONSULTANT	-	-	8,526	0	0	0	-
100 0422 5730 00	WARRANTY AGREEMENT - HORIZON	-	-	-	0	5,952	5,952	-
100 0422 5395 00	DUES & MEMBERSHIPS	1,967	1,770	876	1,600	1,000	-600	-37.5%
100 0422 5395 00	CAPITAL ROAD IMPROVEMENTS	-	-	-	101,000	54,500	-46,500	-46.0%
100 0422 5870 00	EQUIPMENT REPLACEMENT	28,383	24,063	12,306	1,200	25,000	23,800	1983.3%
	(422) DPW	1,366,352	1,380,727	1,345,959	1,647,346	1,736,702	89,356	5.4%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	-3.0%	1.1%	-2.5%		5.4%		

Budget Priorities

This is a building back year for DPW. We're allocating resources in areas that have previously been cut or neglected, like staffing, tree removal and equipment replacement. Some line items, such as capital road improvements, have been cut from the operating budget and are being funded in the capital plan. With added resources in the budget and the capital plan, DPW will be able to better serve the community by being able to better maintain our streets, sidewalks, buildings and other assets.

PUBLIC WORKS

STAFF SALARIES

Position	FY22 Budget	FTE	
Highway Foreman	\$77,417.18	1	
Assistant Highway Foreman	\$69,268.30	1	
Bricklayer Mason	\$61,102.08	1	
Facilities Superintendent	\$50,485.59	0.6	◀
Bricklayer Mason	\$49,503.58	1	
Public Works Director	\$45,811.18	0.33	◀
Skilled Maintenance Laborer	\$44,858.78	1	
Skilled Maintenance Laborer	\$44,806.56	1	
Skilled Maintenance Laborer	\$44,702.11	1	
Mechanic Foreman	\$44,426.30	0.6	◀
Skilled Maintenance Laborer	\$43,825.60	1	
Skilled Maintenance Laborer	\$43,825.60	1	
Skilled Maintenance Laborer	\$42,663.74	1	
Laborer	\$35,431.26	1	
Mechanic	\$29,498.67	0.6	◀
Watershed and Infrastructure Director	\$26,342.49	0.33	◀
Administrative Assistant	\$21,459.98	0.33	◀
Administrative Assistant	\$16,806.14	0.33	◀
Highway Temporary	\$15,000.00	0.5	
Highway Temporary	\$15,000.00	0.5	
Compost Attendant	\$12,484.80	0.5	
Facilities Temporary	\$11,232.00	0.3	◀
Receptionist	\$6,205.68	0.17	◀
Engineering Assistant	\$5,626.48	0.17	◀
Receptionist	\$5,171.40	0.17	◀
TOTAL	\$862,955.50	16.43	

◀ Positions partially funded by Water and/or Sewer Enterprise.

FY22 CAPITAL PLAN

	Borrowing	DPW Operating Budget	Funded In General Fund Operating Budget
Department of Public Works			
City Paving, Drainage & Sidewalks Improvements	\$ 400,000		
DPW Mower			\$ 9,500
DPW Vehicle Replacement Payment 2 of 3		\$ 24,000	
Dump Truck Payment 2 of 5			\$ 41,977
Fourth Street Drainage	\$ 90,000		
Friend Street Drainage	\$ 1,100,000		
Hot Box Leases Payment 3 of 3			\$ 16,000
Lower Millyard Parking Deck	\$ 500,000		
Material Spreader	\$ 48,500		
Snow Truck Payment 3 of 3			\$ 48,484
Spreader Controls	\$ 85,000		
Oak Street Bridge Replacement Engineering	\$ 450,000		
Roof repairs at City Hall, Safety Complex, Elm Street Fire, DPW, Visitor Center	\$ 207,000		
Grand Total	\$ 2,880,500	\$ 24,000	\$ 115,961

Capital Plan Priorities

FY22 sees an increase in infrastructure and facility investment. Improvements to paving and sidewalks will continue the improvements we have made in the last 10 years. Several pieces of equipment will be replaced. Engineering for the Water Street Parking Deck and the Oak Street Bridge will bring long awaited repairs closer to fruition. The Material Spreader and Spreader Controls will enhance our snow operations by having a sander on every major road during a storm and the controls allow us to make the most efficient use of the material (salt). This should result in significant savings and reduced environmental impact from plowing operations.

PUBLIC WORKS

FY22 SNOW + ICE BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(423) SNOW & ICE							
100 0423 5110 00	OVERTIME	90,525	69,269	53,664	50,000	50,000	-	0.0%
100 0423 5251 00	REPAIRS & MAINT VEHICLES	94,205	54,885	44,318	25,000	25,000	-	0.0%
100 0423 5271 00	EQUIPMENT RENTAL	473,348	287,347	388,249	24,000	24,000	-	0.0%
100 0423 5480 00	VEHICLE SUPPLIES	10,978	12,180	1,891	-	-	-	-
100 0423 5534 00	SALT & SAND	157,788	148,149	79,187	125,000	150,000	25,000	20.0%
100 0423 5780 00	OTHER	152	773	40	1,000	1,000	-	0.0%
	(423) SNOW & ICE	826,996	572,602	567,348	225,000	250,000	25,000	11.1%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	26.9%	-30.8%	-0.9%		11.1%		



MA General Law c 44 sect 31D allows an over expenditure for snow and ice, only as long as the appropriation is at least equal to the appropriation made in the prior fiscal year. Since New England weather is so unpredictable, we don't want to fund our snow and ice budget based on a high year because then we are stuck funding that amount every single year and possibly will not need it. We increased this line item this year because for the past 10 years we have significantly over expended.

FY22 REFUSE BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(430) REFUSE & DISPOSAL							
100 0430 5304 00	CONTRACT - GARBAGE PICKUP	844,486	1,161,398	1,414,275	1,353,459	1,394,100	40,641	3.0%
100 0430 5305 00	RECYCLING	31,559	16,048	26,226	49,250	49,250	-	0.0%
	(430) REFUSE & DISPOSAL	876,045	1,177,446	1,440,501	1,402,709	1,443,350	40,641	2.9%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	-11.5%	34.4	22.3		2.9%		

FY22 STREET LIGHTING BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(424) STREET LIGHTING							
100 0424 5215 00	STREET LIGHTING	211,917	207,426	182,454	100,000	175,000	75,000	75.0%
	(424) STREET LIGHTING	211,917	207,426	182,454	100,000	175,000	75,000	75.0%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	1.7%	-2.10%	-12%		75.0%		

WATER ENTERPRISE

FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(610) WATER ENTERPRISE								
610 0450 5110 00	REGULAR SALARIES & WAGES	770,501	793,035	880,072	978,885	957,365	(21,520)	-2.2%
610 0450 5121 00	POLICE DETAIL PAY	6,854	1,200	3,200	4,000	0	(4,000)	-100.0%
610 0450 5130 00	OVERTIME	161,245	155,422	210,918	172,300	215,000	42,700	24.8%
610 0450 5140 00	SHIFT	17,067	18,060	21,230	23,100	24,000	900	3.9%
610 0450 5152 00	SICK LEAVE BUYBACK	-	345	5,789	45,000	30,000	(15,000)	-33.3%
610 0450 5192 00	CLOTHING ALLOWANCE	9,900	9,417	9,333	11,604	10,233	(1,371)	-11.8%
610 0450 5211 00	ELECTRICITY	237,253	163,987	169,433	190,000	170,000	(20,000)	-10.5%
610 0450 5212 00	HEAT	50,551	20,700	24,300	24,000	20,000	(4,000)	-16.7%
610 0450 5241 00	OTHER MUNICIPAL BUIL. MAINTENANCE	24,596	22,648	34,081	25,000	30,000	5,000	20.0%
610 0450 5251 00	REPAIRS & MAINTENANCE VEHICLES	15,415	14,009	21,875	17,000	17,000	-	0.0%
610 0450 5253 00	REPAIRS & MAINT OTHER EQUIPMENT	41,158	33,173	42,839	35,000	35,000	-	0.0%
610 0450 5271 00	RENT CONSTRUCTION EQUIPMENT	2,861	1,335	1,425	6,000	0	(6,000)	-100.0%
610 0450 5272 00	RENT OTHER EQUIPMENT	695	-	1,254	-	-	-	-
610 0450 5291 00	SLUDGE DISPOSAL	49,337	34,124	38,599	65,000	65,000	-	0.0%
610 0450 5306 00	CONSULTING	68,391	68,621	70,571	72,500	95,000	22,500	31.0%
610 0450 5317 00	ADVERTISING	3,931	2,866	2,595	2,950	3,000	50	1.7%
610 0450 5318 00	CONSULTING LAB WORK	35,149	26,645	30,337	40,200	27,000	(13,200)	-32.8%
610 0450 5320 00	TRAINING	2,457	1,500	3,695	5,900	5,900	-	0.0%
610 0450 5340 00	COMMUNICATIONS	5,297	6,357	8,661	6,500	6,500	-	0.0%
610 0450 5341 00	POSTAGE	1,270	1,330	1,354	2,000	2,000	-	0.0%
610 0450 5420 00	OFFICE SUPPLIES	5,237	4,820	3,483	7,040	5,000	(2,040)	-29.0%
610 0450 5432 00	TOOLS & EQUIPMENT	4,535	45	998	3,400	3,400	-	0.0%
610 0450 5450 00	CUSTODIAL SUPPLIES	3,638	1,539	3,694	6,400	4,000	(2,400)	-37.5%
610 0450 5480 00	VEHICLE SUPPLIES	11,930	9,119	7,470	11,000	10,000	(1,000)	-9.1%
610 0450 5530 00	LAB TOOLS & INSTRUMENTS	10,941	14,858	17,917	10,000	10,000	-	0.0%
610 0450 5532 00	ASPHALT SUPPLIES	36,318	12,418	3,859	20,000	10,000	(10,000)	-50.0%
610 0450 5539 00	CHEMICALS	230,372	174,353	141,875	302,900	200,000	(102,900)	-34.0%
610 0450 5541 00	PIPE CASTING & CEMENT	75,126	35,791	17,281	39,500	20,000	(19,500)	-49.4%
610 0450 5592 00	HYDRANTS	7,615	-	966	10,000	7,000	(3,000)	-30.0%
610 0450 5595 00	METERS	98,474	84,981	73,165	175,000	175,000	-	0.0%
610 0450 5710 00	TRAVEL	11,528	11,200	10,700	12,320	0	(12,320)	-100.0%
610 0450 5730 00	DUES & MEMBERSHIPS	6,594	4,511	2,662	5,400	3,500	(1,900)	-35.2%
610 0450 5780 00	OTHER UNCLASSIFIED	1,980	-	8,092	2,500	2,500	-	0.0%
610 0450 5870 00	EQUIPMENT REPLACEMENT	95,807	-	21,700	157,300	160,000	2,700	1.7%
610 0450 5872 00	EQUIPMENT LEASE	50,000	50,854	29,000	29,000	29,000	-	0.0%
610 0450 5963 00	GOODWIN CREEK WATER MAIN	-	-	-	170,000	0	(170,000)	-100.0%
610 0450 5308 00	FINANCIAL BANKING SERVICES	15,540	14,649	13,740	14,026	14,000	(26)	-0.2%
610 0450 5910 00	NEW DEBT SERVICE	-	-	-	0	168,314	168,314	-
610 0450 5910 00	PRINCIPAL LONG TERM DEBT	1,129,301	1,131,812	957,589	1,051,441	908,967	(142,474)	-13.6%
610 0450 5915 00	INTEREST LONG TERM DEBT	306,579	273,733	251,888	252,511	209,715	(42,796)	-16.9%
610 0450 5170 00	HEALTH INSURANCE	179,500	188,000	169,690	187,200	194,688	7,488	4.0%
610 0450 5171 00	PENSION	178,322	190,648	208,144	199,021	242,082	43,061	21.6%
610 0450 5173 00	WORKERS COMPENSATION	11,200	11,200	11,200	25,277	27,788	2,511	9.9%
610 0450 5174 00	LIFE INSURANCE	(1,755)	(422)	-	850	850	-	0.0%
610 0450 5175 00	MEDICARE	5,890	3,082	11,000	11,440	11,898	458	4.0%
610 0450 5176 00	DENTAL	4,898	4,942	4,228	4,680	4,867	187	4.0%
610 0450 5181 00	MEDEX	6,117	7,000	7,000	7,280	7,571	291	4.0%
610 0450 5740 00	LIABILITY INSURANCE	30,000	30,000	30,000	27,533	38,675	11,142	40.5%
610 0450 5741 00	VEHICLE INSURANCE	13,000	13,000	13,000	7,542	3,780	(3,762)	-49.9%
(610) WATER ENTERPRISE		4,032,612	3,646,906	3,601,900	4,477,500	4,185,593	(291,907)	-6.5%
% Increase (Decrease) over prior Fiscal Year		1.8%	-9.6%	-1.2%		-6.5%		

STAFF SALARIES

Position	FY22 Budget	FTE	
Water Systems Manager	\$100,733.57	1	
Assistant Chief Operator	\$77,416.12	1	
Assistant Chief Operator	\$77,416.12	1	
Water Foreman	\$77,416.12	1	
Operator I	\$70,524.67	1	
Operator I	\$70,524.67	1	
Operator I	\$70,524.67	1	
Pipe Layer Operator	\$61,126.58	1	
Pipe Layer Operator	\$61,126.58	1	
Operator II	\$48,644.54	1	
Operator II	\$48,644.54	1	
Public Works Director	\$45,811.18	0.33	◀
Administrative Assistant	\$38,583.79	0.66	◀
Director, Watershed and Infrastructure	\$26,342.49	0.33	◀
Meter Repairman	\$25,612.50	0.5	◀
Facilities Superintendent	\$16,497.56	0.2	◀
Mechanic Foreman	\$14,808.77	0.2	◀
Mechanic	\$9,959.29	0.2	◀
Reception	\$6,205.68	0.17	◀
Engineering Assistant	\$5,626.48	0.17	◀
Facilities Temporary	\$3,818.88	0.1	◀
TOTAL	\$957,364.80	13.86	

◀ Positions partially funded by Public Works and/or Sewer Enterprise.

SEWER ENTERPRISE

FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(620) SEWER ENTERPRISE								
620 0450 5110 00	REGULAR SALARIES & WAGES	571,742	546,022	528,987	587,109	594,634	7,525	1.3%
620 0450 5121 00	POLICE DETAIL PAY	1,325	-	-	1,500	0	(1,500)	-100.0%
620 0450 5130 00	OVERTIME	132,896	105,370	113,694	127,200	127,000	(200)	-0.2%
620 0450 5140 00	SHIFT	2,500	2,581	946	-	-	-	-
620 0450 5152 00	SICK LEAVE BUYBACK	15,000	345	5,753	-	15,000	15,000	-
620 0450 5192 00	CLOTHING ALLOWANCE	5,478	4,500	7,083	6,654	6,654	-	0.0%
620 0450 5211 00	ELECTRICITY	274,984	215,839	241,615	250,000	250,000	-	0.0%
620 0450 5212 00	HEAT	49,866	16,607	26,522	25,000	25,000	-	0.0%
620 0450 5241 00	OTHER MUNICIPAL BUIL. MAINTENANCE	24,028	18,434	11,904	15,000	15,000	-	0.0%
620 0450 5251 00	REPAIRS & MAINTENANCE VEHICLES	3,128	671	866	3,000	3,000	-	0.0%
620 0450 5253 00	REPAIRS & MAINT OTHER EQUIPMENT	32,492	40,338	27,571	42,000	40,000	(2,000)	-4.8%
620 0450 5258 00	LIFT STATION OPERATION & MAINTENANCE	50,737	40,924	56,684	65,000	65,000	-	0.0%
620 0450 5271 00	RENT CONSTRUCTION EQUIPMENT	7,598	2,800	6,000	7,500	7,500	-	0.0%
620 0450 5272 00	RENT OTHER EQUIPMENT	14,449	2,675	1,978	15,000	15,000	-	0.0%
620 0450 5306 00	SLUDGE DISPOSAL	133,216	157,979	127,030	180,000	140,000	(40,000)	-22.2%
620 0450 5316 00	CONSULTING	58,535	61,137	54,658	74,500	75,000	500	0.7%
620 0450 5317 00	ADVERTISING	-	-	-	500	0	(500)	-100.0%
620 0450 5318 00	CONSULTING LAB WORK	5,990	6,710	3,605	8,000	5,000	(3,000)	-37.5%
620 0450 5320 00	TRAINING	901	398	2,240	4,000	3,000	(1,000)	-25.0%
620 0450 5340 00	COMMUNICATIONS	4,334	5,811	6,446	5,500	5,500	-	0.0%
620 0450 5341 00	POSTAGE	-	-	-	500	500	-	0.0%
620 0450 5420 00	OFFICE SUPPLIES	1,937	3,388	3,537	6,000	4,000	(2,000)	-33.3%
620 0450 5432 00	TOOLS & EQUIPMENT	2,602	80	2,150	3,400	3,800	400	11.8%
620 0450 5450 00	CUSTODIAL SUPPLIES	3,219	4,070	5,466	6,400	6,400	-	0.0%
620 0450 5480 00	VEHICLE SUPPLIES	5,240	4,444	3,570	6,000	5,000	(1,000)	-16.7%
620 0450 5530 00	LAB TOOLS & INSTRUMENTS	19,807	6,526	7,194	14,000	12,000	(2,000)	-14.3%
620 0450 5539 00	CHEMICALS	98,003	74,257	72,318	92,000	82,000	(10,000)	-10.9%
620 0450 5541 00	PIPE CASTING & CEMENT	-	705	10,302	5,000	5,000	-	0.0%
620 0450 5571 00	TRAVEL	3,665	11,301	11,348	12,320	0	(12,320)	-100.0%
620 0450 5730 00	DUES & MEMBERSHIPS	275	2,210	75	500	500	-	0.0%
620 0450 5780 00	OTHER UNCLASSIFIED	12,076	10,761	15,229	15,000	15,000	-	0.0%
620 0450 5963 00	CAPITAL	121,540	38,343	320	70,000	0	(70,000)	-100.0%
620 0450 5870 00	EQUIPMENT REPLACEMENT	75,273	104,708	98,422	238,000	240,000	2,000	0.8%
620 0450 5872 00	EQUIPMENT LEASE	19,000	32,080	23,050	25,000	25,000	-	0.0%
620 0450 5308 00	FINANCIAL BANKING SERVICES	6,656	5,599	4,515	4,245	5,000	755	17.8%
620 0450 5910 00	NEW DEBT SERVICE	-	-	-	-	86,875	86,875	-
620 0450 5910 00	PRINCIPAL LONG TERM DEBT	789,343	795,359	715,317	493,850	701,594	207,744	42.1%
620 0450 5915 00	INTEREST LONG TERM DEBT	86,928	61,567	53,796	75,903	24,232	(51,671)	-68.1%
620 0450 5170 00	HEALTH INSURANCE	96,926	78,784	75,939	83,200	86,528	3,328	4.0%
620 0450 5171 00	PENSION	120,855	126,015	128,594	137,353	182,767	45,414	33.1%
620 0450 5173 00	WORKERS COMPENSATION	6,600	6,600	6,600	17,646	14,625	(3,021)	-17.1%
620 0450 5174 00	LIFE INSURANCE	251	271	-	300	300	-	0.0%
620 0450 5175 00	MEDICARE	4,977	2,969	8,800	9,152	9,518	366	4.0%
620 0450 5176 00	DENTAL	2,682	2,918	2,721	2,600	2,704	104	4.0%
620 0450 5181 00	MEDEX	12,197	13,500	13,500	14,040	14,602	562	4.0%
620 0450 5740 00	LIABILITY INSURANCE	25,000	25,000	25,000	8,407	27,189	18,782	223.4%
620 0450 5741 00	VEHICLE INSURANCE	14,000	14,000	14,000	3,607	2,800	(807)	-22.4%
(620) SEWER ENTERPRISE		2,918,251	2,654,596	2,525,346	2,761,886	2,950,222	188,336	6.8%
<i>% Increase (Decrease) over prior Fiscal Year</i>		4.0%	-9.0%	-4.9%	9.4%	6.8%		

SEWER ENTERPRISE

STAFF SALARIES

Position	FY22 Budget	FTE	
Chief Operator	\$107,183.23	1	
Assistant Chief Operator	\$77,416.12	1	
Repairman / Maintenance	\$66,525.26	1	
Collection System Technician	\$50,080.99	1	
Collection System Technician	\$50,080.99	1	
Collection System Technician	\$50,080.99	1	
Public Works Director	\$45,811.18	0.33	◀
Administrative Assistant	\$38,583.79	0.66	◀
Director, Watershed and Infrastructure	\$26,342.49	0.33	◀
Meter Repairman	\$25,612.50	0.5	◀
Facilities Superintendent	\$16,497.56	0.2	◀
Mechanic Foreman	\$14,808.77	0.2	◀
Mechanic	\$9,959.29	0.2	◀
Reception	\$6,205.68	0.17	◀
Engineering Assistant	\$5,626.48	0.17	◀
Facilities Temporary	\$3,818.88	0.1	◀
TOTAL	\$594,634.20	8.86	

◀ Positions partially funded by Public Works and/or Water Enterprise.

WATER ENTERPRISE

FY22 WATER CAPITAL PLAN

	Water Borrowing	Water Operating Budget	Water Retained Earnings
Water Department			
Centrifuge			\$75,000
Newton Road Weir	\$1,100,000		
Remote Operation of Water Treatment Plant		\$ 150,000	
Roofs at Water Treatment & Sewer			\$ 680,000
Water Department Vehicle Replacement Payment 2 of 3		\$20,000	
Water Meters		\$175,000	
Grand Total	\$ 1,100,000	\$ 345,000	\$ 755,000

The Water Department will continue its meter replacement operation and the remote operation conversion at the plant. Replacement of the Newton Road Weir is a long standing goal of the Department; this small dam holds water back in the Powow River over the intake to the treatment plant. The roof at the water plant and associated out buildings needs replacement.

FY22 SEWER CAPITAL PLAN

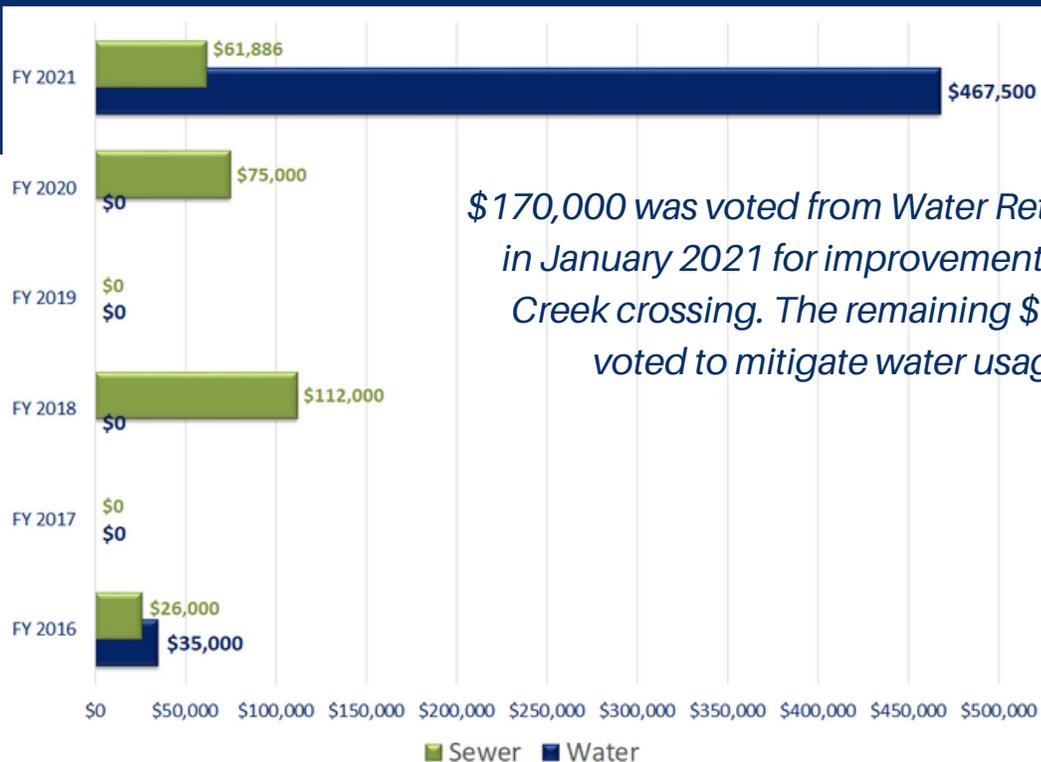
	Sewer Borrowing	Sewer Operating Budget
Sewer Department		
Manhole Rehabilitation		\$70,000
Rt 110 Sewer Pumping Station	\$1,000,000	
Sewer Department Vehicle Replacement Payment 3 of 3		\$ 25,000
Sewer Meters		\$175,000
Sewer Pump Station Facility Repairs		\$30,000
Sewer Pump Station Generator		\$50,000
Grand Total	\$ 1,000,000	\$ 350,000

The Sewer Department plans to address the sewer overflow on Rt 110 and begin the sewer manhole rehabilitation on Whitehall Road. The sewer fund contributes 50% of the water meter expenses.

HISTORICAL BALANCE OF RETAINED EARNINGS



HISTORICAL USE OF RETAINED EARNINGS



\$170,000 was voted from Water Retained Earnings in January 2021 for improvements at Goodwin Creek crossing. The remaining \$297,500 was voted to mitigate water usage rates.

COMMUNITY + ECONOMIC DEVELOPMENT

Office of Community + Economic Development

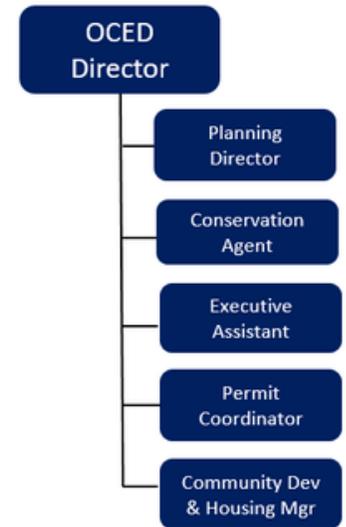
Currently: City Hall, 62 Friend Street

Moving Soon: 39 South Hunt Road

www.amesburyma.gov/community-economic-development



The Office of Community and Economic Development's (OCED) mission is to plan for environmental, social and economic resources in the City. This mission is realized through the permitting and design stages of new and re-developments in the community. The Department also manages programs that specifically assist with each type of resource. For example, we manage a Community Development program that provides resources to residents and businesses. Our Economic Development program assists businesses with recovery and resilience efforts. And our Environmental program ensures the protection and management of our natural resources in the City. Our mission is also accomplished by supporting 8 Boards and Committees! These Boards and Committees help us keep our fingers on the pulse of what is important in the City and ensure that all stakeholders have a voice in how our community grows.



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(182) COMMUNITY & ECONOMIC DEVELOPMENT							
100 0182 5110 00	REGULAR SALARIES & WAGES	299,252	308,967	313,365	288,855	295,317	6,462	2.2%
100 0182 5130 00	OVERTIME	2,232	136	1,038	1,500	0	(1,500)	-100.0%
100 0182 5152 00	SICK LEAVE BUYBACK	-	-	6,641	-	-	-	-
100 0182 5316 00	CONSULTING	6,620	4,408	2,000	2,000	2,500	500	25.0%
100 0182 5317 00	ADVERTISING	2,232	1,212	1,294	500	700	200	40.0%
100 0182 5320 00	TRAINING	-	-	-	-	400	400	-
100 0182 5340 00	COMMUNICATIONS	2,241	3,000	2,436	2,500	2,500	-	0.0%
100 0182 5420 00	OFFICE SUPPLIES	1,737	906	1,795	1,000	1,000	-	0.0%
100 0182 5730 00	DUES & MEMBERSHIPS	408	-	479	-	-	-	-
	(182) COMMUNITY & ECONOMIC DEVELOPMENT	314,722	318,628	329,047	296,355	302,417	6,062	2.0%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	-18.0%	1.2%	3.3%		2.0%		

Budget Priorities

Our FY22 budget includes a very modest increase, which includes COLA increases for staff, and small increases in consulting and advertising. Our consulting line item pays for MIMAP services, and advertising pays for our legal notices for public hearings. We are fortunate to have been able to add another staff person to our team, completely grant funded through the Community Development Block Grant.

STAFF SALARIES

Position	FY22 Budget	FTE
OCED Director	\$104,449.55	1
Planning Director	\$87,250.94	1
Executive Assistant	\$60,255.70	1
Permit Coordinator	\$43,360.73	1
Community Dev & Housing Mgr	Grant Funded	1
TOTAL	\$295,316.92	5

PLANNING BOARD

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(172) PLANNING BOARD							
100 0172 5110 00 REGULAR SALARIES & WAGES	-	-	-	2,800	2,900	100	3.6%
100 0172 5320 00 TRAINING	-	-	-	-	175	175	-
100 0172 5317 00 ADVERTISING	1,978	960	1,285	-	2,450	2,450	-
100 0172 5420 00 OFFICE SUPPLIES	652	757	560	400	0	(400)	-100.0%
100 0172 5340 00 COMMUNICATIONS	-	-	-	545	0	(545)	-100.0%
100 0172 5730 00 DUES & MEMBERSHIPS	405	405	-	-	-	-	-
(172) PLANNING BOARD	3,035	2,121	1,845	3,745	5,525	1,780	47.5%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-77.1%	-30.1%	-13.0%		47.5%		

CONSERVATION

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(171) CONSERVATION							
100 0171 5110 00 REGULAR SALARIES & WAGES	44,591	45,260	46,380	46,857	49,813	2,956	6.3%
100 0171 5320 00 TRAINING	235	-	415	-	100	100	-
100 0171 5340 00 COMMUNICATIONS	561	665	686	700	700	-	0.0%
100 0171 5710 00 TRAVEL	-	-	174	-	-	-	-
100 0171 5420 00 OFFICE SUPPLIES	1,339	1,140	154	200	200	-	0.0%
100 0171 5730 00 DUES & MEMBERSHIPS	409	417	425	-	494	494	-
(171) CONSERVATION	47,134	47,482	48,234	47,757	51,307	3,550	7.4%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-12.3	0.70%	1.60%		7.4%		

INSPECTIONAL SERVICES

Office of Inspectional Services

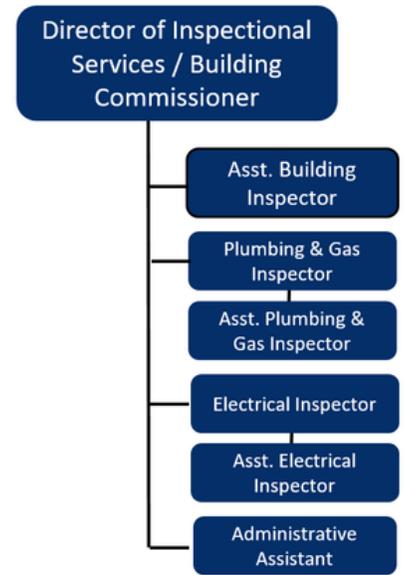
Currently: Ordway, 9 School Street

Moving Soon: 39 South Hunt Road

www.amesburyma.gov/inspectional-services



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(241) BUILDING INSPECTION							
100 0241 5110 00	REGULAR SALARIES & WAGES	243,767	230,150	202,323	254,962	282,062	27,100	10.6%
100 0241 5130 00	OVERTIME	2,621	3,782	2,508	4,000	2,000	(2,000)	-50.0%
100 0241 5152 00	SICK LEAVE BUYBACK	-	25,199	6,923	-	-	-	-
100 0241 5192 00	CLOTHING ALLOWANCE	3,200	2,700	2,899	2,700	500	(2,200)	-81.5%
100 0241 5320 00	TRAINING	2,751	1,055	699	2,500	1,500	(1,000)	-40.0%
100 0241 5340 00	COMMUNICATIONS	1,759	2,084	1,704	1,700	1,700	-	0.0%
100 0241 5420 00	OFFICE SUPPLIES	1,939	2,642	3,723	3,250	2,000	(1,250)	-38.5%
100 0241 5710 00	TRAVEL	18,238	17,305	12,960	18,000	21,600	3,600	20.0%
100 0241 5730 00	DUES & MEMBERSHIPS	190	345	205	210	210	-	0.0%
	(241) BUILDING INSPECTION	274,465	285,262	233,943	287,322	311,572	24,250	8.4%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	17.4%	3.9%	-18.0%		8.4%		

INSPECTIONS

Budget Priorities

The FY22 budget reflect the shift to a comprehensive Inspectional Services Division, including COLAs and step increases for existing staff as required. While the Health Inspector and Health Nurses now report to the Inspectional Services Director, their salaries remain in the Health Department budget.

STAFF SALARIES

Position	FY22 Budget	FTE
Dir of Inspectional Services / Building Commissioner	\$85,000.00	1
Asst. Building Inspector	\$69,735.31	1
Administrative Assistant	\$66,443.16	1
Plumbing & Gas Inspector	\$31,361.32	0.5
Electrical Inspector	\$27,522.06	0.5
Asst. Plumbing & Gas Inspector	\$1,000.00	0
Asst. Electrical Inspector	\$1,000.00	0
TOTAL	\$282,061.85	4

ZONING BOARD OF APPEALS

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(173) ZONING BOARD							
100 0173 5110 00 REGULAR SALARIES & WAGES	-	-	-	1,100	1,100	-	0.0%
100 0173 5317 00 ADVERTISING	-	-	-	-	350	350	-
100 0173 5420 00 OFFICE SUPPLIES	266	493	-	-	-	-	-
100 0173 5730 00 DUES & MEMBERSHIPS	-	-	-	-	175	175	-
(173) ZONING BOARD	266	493	0	1,100	1,625	525	47.7%
<i>% Increase (Decrease) over prior Fiscal Year</i>	-95.20%	85.30%	-100%		47.7%		

PUBLIC HEALTH

Public Health Department

Currently: Ordway, 9 School Street

Moving Soon: 39 South Hunt Road

www.amesburyma.gov/public-health-department



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



FY22 BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(510) HEALTH INSPECTION							
100 0510 5110 00 REGULAR SALARIES & WAGES	95,052	101,790	99,103	86,234	60,000	(26,234)	-30.4%
100 0510 5251 00 REPAIRS & MAINT VEHICLES	43	50	400	500	0	(500)	-100.0%
100 0510 5274 00 K9 / ACO OPERATIONS MOVED TO POLICE	17,362	18,589	20,700	31,000	0	(31,000)	-100.0%
100 0510 5275 00 WATER TESTING	2,419	2,267	2,841	2,835	2,835	-	0.0%
100 0510 5314 00 NURSING	27,188	28,540	22,216	31,392	35,000	3,608	11.5%
100 0510 5320 00 TRAINING	1,610	1,394	579	3,000	1,800	(1,200)	-40.0%
100 0510 5340 00 COMMUNICATIONS	1,191	1,505	1,617	1,750	1,750	-	0.0%
100 0510 5386 00 ANIMAL CARE MOVED TO POLICE	525	520	498	1,050	0	(1,050)	-100.0%
100 0510 5420 00 OFFICE SUPPLIES	638	1,570	1,253	1,100	500	(600)	-54.5%
100 0510 5710 00 TRAVEL	7,205	6,600	6,912	7,200	7,200	-	0.0%
100 0510 5970 00 VEHICLE LEASES MOVED TO POLICE	-	-	-	5,000	0	(5,000)	-100.0%
100 0510 5730 00 DUES & MEMBERSHIPS	584	555	608	800	200	(600)	-75.0%
(510) HEALTH INSPECTION	153,817	163,379	156,727	171,861	109,285	(62,576)	-36.4%
<i>% Increase (Decrease) over prior Fiscal Year</i>	0.5%	6.2%	-4.1%		-36.4%		

Budget Priorities

The Health Department moving forward will be completely focused on public health initiatives, as we move Animal Control officially under the Police Department. This past year has shown us that public health is a priority, and this will allow our public health officials to proactively focus on the health needs of the community.

STAFF SALARIES

Position	FY22 Budget	FTE
Health Inspector	\$60,000.00	1
Public Health Nursing	\$35,000.00	0.5
TOTAL	\$95,000.00	1.5

COUNCIL ON AGING

Council on Aging
 Senior Community Center
 68 Elm Street
www.amesburyma.gov/council-on-aging



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
(541) COUNCIL ON AGING								
100 0541 5110 00	REGULAR SALARIES & WAGES	151,238	134,088	151,920	153,809	157,281	3,472	2.3%
100 0541 5320 00	TRAINING	120	363	-	850	400	(450)	-52.9%
100 0541 5340 00	COMMUNICATIONS	3,009	2,936	2,887	3,525	3,000	(525)	-14.9%
100 0541 5420 00	OFFICE SUPPLIES	1,407	1,323	1,105	1,500	1,000	(500)	-33.3%
100 0541 6300 00	CONTRACTED SERVICES	-	-	-	1,000	0	(1,000)	-100.0%
100 0541 5710 00	TRAVEL	910	866	231	1,200	0	(1,200)	-100.0%
100 0541 5785 00	OFFICE EQUIPMENT	57	-	-	2,500	2,300	(200)	-8.0%
(541) COUNCIL ON AGING		156,741	139,575	156,143	164,384	163,981	(403)	-0.2%
% Increase (Decrease) over prior Fiscal Year		10.4%	-11.0%	11.9%		-0.2%		

Budget Priorities

For our FY22 budget, we were able to decrease many of our line items, including Travel due to conferences now being virtual, and Office Equipment due to sharing the cost of a new copy machine lease with the Recreation Department.

Salaries and Wages will increase due to COLAs and step increases, as well as a small increase for our Program Coordinator, which is otherwise a grant funded position. We will continue to apply for and receive grant funding for many of our initiatives.

We are grateful for the community support we receive, from individuals and businesses, who sponsor and donate to many of our activities and events. Thank you!

STAFF SALARIES

Position	FY22 Budget	FTE
Director	\$74,348.32	1
Assistant Director / EMHOT Program Manager	<i>Grant funded</i>	1
Greenleaf Coordinator	\$36,400.00	1
Administrative Asst.	\$24,376.07	1
Outreach Coordinator	\$20,619.28	0.5
Program Coordinator	\$1,537.62	1
TOTAL	\$157,281.29	4.5

◀ Position mostly funded through Formula Grant funding.

VETERANS' SERVICES

Veterans' Services Office
 Senior Community Center
 68 Elm Street
www.amesburyma.gov/veteran-services



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



FY22 BUDGET

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 MAYOR'S RECOMMENDED BUDGET	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
		ACTUAL	ACTUAL	ACTUAL	BUDGET			
	(543) VETERANS							
100 0543 5110 00	REGULAR SALARIES & WAGES	4,400	4,800	4,800	4,800	4,800	-	0.0%
100 0543 5316 00	CONSULTING	48,610	48,610	53,806	56,272	57,485	1,213	2.2%
100 0543 5340 00	COMMUNICATIONS	616	679	859	960	960	-	0.0%
100 0543 5392 00	VETERANS BENEFITS	455,636	408,318	434,703	465,000	435,000	(30,000)	-6.5%
100 0543 5426 00	FLAGS	2,839	3,395	3,413	3,800	3,800	-	0.0%
	(543) VETERANS	512,100	465,801	497,581	530,832	502,045	(28,787)	-5.4%
	<i>% Increase (Decrease) over prior Fiscal Year</i>	-4.5%	-9.0%	6.8%		-5.4%		

VETERANS

Budget Priorities

Salaries and Wages and Consulting covers our VSO staff in Amesbury. As we are part of a regional agreement, our Veterans' Services Officer falls under the consulting line, as he is an employee of Newburyport and we pay them the Veterans Assessment.

We decreased our Veterans Benefits line, as we have seen a large number of Chapter 115 recipients move or pass away. We are losing our Veteran community at a rate of 6% per year. Presently there are over 1,700 Veterans and their families in Amesbury, and expect that to drop to 1,200 within the next 5 years.

STAFF SALARIES

Position	FY22 Budget	FTE
Veterans' Services Officer	\$57,485.00	1
Office Assistant	\$4,800.00	
TOTAL	\$62,285.00	1

RECREATION

Recreation Department
 Senior Community Center
 68 Elm Street
www.amesburyma.gov/recreation-department



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



FY22 BUDGET

				FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget	
				ACTUAL	ACTUAL	ACTUAL	BUDGET				
(542) YOUTH SERVICES											
100	0542	5110	00	REGULAR SALARIES & WAGES	254,891	276,571	330,155	350,510	350,510	(360)	-0.1%
100	0542	5110	00	LAKE GARDNER SEASONAL BEACH DIRECTOR	-	-	-	-	10,000	10,000	-
100	0542	5120	00	TEMP SALARIES & WAGES	21,768	9,002	-	-	-	-	-
100	0542	5251	00	REPAIRS & MAINT VEHICLES	35	48	105	500	500	-	0.0%
100	0542	5152	00	TRAINING	170	199	34	550	200	(350)	-63.6%
100	0542	5192	00	COMMUNICATIONS	4,968	4,377	4,682	4,692	5,340	648	13.8%
100	0542	5211	00	RECREATION PROGRAM	10,199	8,599	6,087	6,000	6,000	-	0.0%
100	0542	5212	00	RECREATION TRIPS	13,582	11,004	5,169	5,000	5,000	-	0.0%
100	0542	5241	00	TRANSPORTATION	10,185	8,694	-	8,580	8,580	-	0.0%
100	0542	5251	00	OFFICE SUPPLIES & EQUIPMENT	15,086	17,410	15,939	13,888	8,360	(5,528)	-39.8%
100	0542	5253	00	VEHICLE SUPPLIES	262	877	334	500	500	-	0.0%
100	0542	5271	00	DUES & MEMBERSHIPS	599	375	283	370	370	-	0.0%
100	0542	5272	00	TRAVEL	2,181	3,017	2,273	2,457	2,457	-	0.0%
100	0542	5291	00	CAMP KENT	14,915	14,954	11,945	13,000	13,000	-	0.0%
(542) YOUTH SERVICES				348,841	355,126	377,006	406,047	410,457	4,410	1.1%	
% Increase (Decrease) over prior Fiscal Year				6.1%	1.8%	6.2%		1.1%			



* Partially funded with AARPA funds.

RECREATION

Budget Priorities

The Recreation budget for FY22 is seeing a small increase, mostly due to the increase of costs related to phones and internet. Despite the COVID-19 pandemic, we had an incredibly successful summer in FY21 holding programs for Amesbury's youth. As health and safety guidelines continue to loosen this year, we look forward to another great season.

We're bringing back the Beach Director for Lake Gardner, funded by ARPA. This position will help enforce health and safety guidance at the beach, and gather information this season as we continue to discuss overall changes and improvements at the beach.

STAFF SALARIES

Position	FY22 Budget	FTE
Director	\$94,146.00	1
Assistant Director	\$53,805.00	1
Administrative Assistant	\$33,000.00	1
<i>Seasonal Part-Time</i>		
After School Programs	\$75,850.00	Seasonal
Summer Specialists	\$20,219.00	Seasonal
Park Program	\$31,000.00	Seasonal
Before School Programs	\$16,310.00	Seasonal
Camp Kent	\$14,480.00	Seasonal
Preschool Programs	\$11,340.00	Seasonal
TOTAL	\$350,150.00	3+

PUBLIC LIBRARY

Amesbury Public Library
 149 Main Street
www.amesburylibrary.org

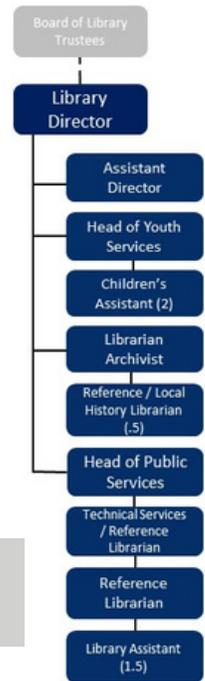


Our Mission:

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

Our Vision:

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



FY22 BUDGET

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 Mayor's Recommended Budget	Mayor's Budget \$ Increase vs. FY 21 Budget	Mayor's Budget % Increase vs. FY 21 Budget
	ACTUAL	ACTUAL	ACTUAL	BUDGET			
(610) LIBRARY							
100 0610 5110 00 REGULAR SALARIES & WAGES	605,599	614,733	636,213	625,670	664,006	38,336	6.1%
100 0610 5130 00 OVERTIME	37	-	107	500	0	(500)	-100.0%
100 0610 5152 00 SICK LEAVE BUYBACK	-	15,000	-	-	-	-	-
100 0610 5197 00 EDUCATION INCENTIVE	750	1,422	-	-	-	-	-
100 0610 5211 00 ELECTRICITY	10,507	10,207	9,712	10,000	10,000	-	0.0%
100 0610 5212 00 HEAT	6,751	6,648	5,089	6,000	6,000	-	0.0%
100 0610 5241 00 REPAIRS & MAINT BUILDINGS	20,385	18,303	17,038	20,000	20,000	-	0.0%
100 0610 5253 00 REPAIRS & MAINT OTHER EQUIP.	3,990	4,859	2,975	6,333	6,000	(333)	-5.3%
100 0610 5316 00 CONSULTING	-	-	-	1,500	0	(1,500)	-100.0%
100 0610 5317 00 ADVERTISING	3,525	3,255	3,480	3,500	2,563	(937)	-26.8%
100 0610 5320 00 TRAINING	1,164	1,588	2,092	-	-	-	-
100 0610 5340 00 COMMUNICATIONS	887	866	1,031	1,650	1,600	(50)	-3.0%
100 0610 5420 00 OFFICE EQUIPMENT & SUPPLIES	6,335	7,443	6,959	6,000	6,000	-	0.0%
100 0610 5596 00 LIBRARY BOOKS	118,543	116,146	102,510	121,750	114,670	(7,080)	-5.8%
100 0610 5597 00 PERIODICALS	7,735	7,440	7,180	7,500	7,500	-	0.0%
100 0610 5691 00 CONSORTIUM	32,847	32,847	32,847	32,847	32,847	-	0.0%
100 0610 5710 00 TRAVEL	1,876	2,646	2,282	-	-	-	-
100 0610 5730 00 DUES & MEMBERSHIPS	165	300	340	-	-	-	-
(610) LIBRARY	821,096	843,703	829,855	843,250	871,186	27,936	3.3%
<i>% Increase (Decrease) over prior Fiscal Year</i>	6.9%	2.8%	-1.6%		3.3%		

Budget Priorities

Our FY22 budget focuses heavily on staffing, as we go through a minor reorganization. We are excited to have a new position at the Library; Head of Public Services. This position will truly oversee all of the public aspects of what we do, including circulation and reference. The end of FY21 will see a few of our long-standing staff retire, and part of our reorganization includes shifting responsibilities from these positions to current staff. The increase for Salaries & Wages also includes bringing our Library Archivist from part-time to full-time.

STAFF SALARIES

Position	FY22 Budget	FTE
Director	\$82,092.66	1
Head of Youth Services	\$78,473.61	1
Librarian Archivist	\$77,706.44	1
Assistant Director	\$66,491.11	1
Head of Public Services	\$61,541.41	1
Technical Services / Reference Librarian	\$60,742.74	1
Children's Library Assistant	\$55,943.47	1
Reference Librarian	\$51,217.39	1
Children's Library Assistant	\$46,915.50	1
Library Assistant	\$40,181.55	1
Reference / Local History Librarian	\$26,340.37	0.5
Library Assistant	\$16,359.75	0.5
TOTAL	\$664,006.00	11

FY22 CAPITAL PLAN

The Amesbury Public Library building turned 120 years old this year. Given the complexity of our building needs from both functional and historic preservation perspectives we will focus our efforts in the current year on information gathering. As appropriate we will address critical building issues during this phase of building assessment.

PUBLIC SCHOOLS



Amesbury Public Schools

5 Highland Street

www.schools.amesburyma.gov



Amesbury High School

5 Highland Street

www.schools.amesburyma.gov/Domain/861



Amesbury Innovation High School

71 Friend Street

www.schools.amesburyma.gov/Domain/1083



Amesbury Middle School

220 Main Street

www.schools.amesburyma.gov/Domain/651



Cashman Elementary School

193 Lions Mouth Road

www.schools.amesburyma.gov/Domain/454



Amesbury Elementary School

20 South Hampton Road

www.schools.amesburyma.gov/Domain/267

AMESBURY PUBLIC SCHOOLS

FY2022 BUDGET

**SCHOOL COMMITTEE
ADOPTED BUDGET**

May 6, 2021

**Elizabeth McAndrews
Acting Superintendent of Schools**

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

AMESBURY SCHOOL COMMITTEE

Mayor Cassandra Gove, Chair

Peter Hoyt, Vice Chair

Elaine Bucher

Kate Currie

Abigail Jurist Levy

Melvin Webster

Maryann Welch

DISTRICT ADMINISTRATION

Elizabeth McAndrews, Acting Superintendent of Schools

Lynn Catarius, Director of Student Services

Lyn Jacques, Director of Teaching & Learning

Joan Liporto, Director of Finance & Operations

PRINCIPALS

Shannon Nolan, Amesbury Elementary School

Karina Mascia, Cashman Elementary School

Brian Gill, Amesbury Middle School

Danielle Ricci, Amesbury High School

Eryn Maguire, Amesbury Innovation High School

AMESBURY PUBLIC SCHOOLS

VISION

Our vision is that the Amesbury Public Schools will be highly valued for its academic excellence which is built upon a culture that respects individuality while socially, emotionally, physically, and intellectually preparing students to create and innovate within a rapidly changing world.

MISSION

The Amesbury Public School District is unconditionally committed to every child, ensuring that all students experience success through the development of attitudes and skills necessary for lifelong learning by providing the highest quality staff, meaningful learning experiences, and a vitally involved community.

To: Amesbury School Committee
From: Elizabeth McAndrews, Acting Superintendent
Re: Superintendent's FY22 Recommended Budget
Date: March 31, 2021

I am pleased to present the Fiscal Year 2022 (FY'22) Preliminary Budget for the Amesbury Public Schools. This year's preliminary budget focuses on three areas:

- Preserving level services
- Restoring a portion of services/items cut in FY'21
- Providing support for students and staff as we begin to emerge from our COVID world.

This school year has proven to be an incredibly challenging one. As health conditions and metrics have changed, so have the learning models that we have implemented in our schools. This has required our school community - students, staff, families, and the community as a whole - to be incredibly flexible, resilient, and creative as they worked to find solutions to each new problem that arose. Managing this year's budget and planning for next year's requires that same amount of flexibility. We have had to re-imagine how we do the business of teaching and learning. In addition, we have attempted to anticipate the areas of need that our students and staff will possess when we return to school this fall.

Our budget provides for the continuation of services for our current students even if that requires the establishment of a program at their "next" school. Building and expanding these programs within our district allows us to keep our students here in the Amesbury community rather than sending them to a school outside of our district. It also incorporates services that we offered this year that were funded through a range of grant funding. While these three areas dominate our thinking and planning, the ability to address them cannot be absorbed solely into the local budget. Instead, we are systematically planning on the use of ESSER II and III funds to provide more opportunities and support for our students.

Prior to the onset of the pandemic last March, Amesbury Public Schools had engaged in work to significantly reduce the budget. Each building principal was forced to make incredibly difficult decisions when making those reductions. Although most personnel cuts were restored through the actions of the Municipal Council, nearly one million dollars in non-personnel cuts still existed as we started SY 20-21. Some of those cuts were not felt as acutely as they might have been as we opened the year in a remote learning model, did not switch to a hybrid model until late October for the elementary schools and late November for the middle and high schools, and returned to full in-person learning in April. When we transitioned to remote learning last March, technology and digital software platforms became essential for us to help students continue learning. During the past year, we have used CARES Act funds and ESSER I funds to make incremental improvements in our technology including both infrastructure and hardware. Using a combination of grant funds and E-rate monies, we hope to continue this work over the next few years. One of the silver linings of the pandemic is the infusion of technology into instruction. We will continue to need much of the software, hardware, and digital instructional materials to enhance and support our in-person instruction.

With the expectation that we will open “normally” in September, it is likely that we will feel the impact of the operational cuts from FY’21. In addition to beginning to restore some reductions, we will need to identify, support, and address the impact of COVID on our students. Through the collaborative efforts of the district’s administrators we have designed a budget that begins to address those budgetary losses as well as anticipates the increased needs that we will have as we learn the true depth of the academic and social emotional impact that COVID has had on our school community. We will continue to take advantage of federal funds, like ESSER II and ESSER III to supplement and enhance our local budget. These funds will be used to improve our technology, to analyze data, develop programs to address gaps, and to provide emotional support for our students. This is an extremely important part of our return and our budget.

In closing, I would like to acknowledge the work of the principals and district administrators, especially Mrs. Joan Liporto, Director of Finance and Operations, for their contribution to the Preliminary FY ’22 Budget for the Amesbury Public Schools. We have all learned so much over the past year. We have persevered through incredible challenges, we have supported one another, and we continue provide our students with the highest level of education possible. That continues to be our goal in FY’22.

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DISTRICT GOALS

Technology – Incremental progress towards establishing an IT Department and a 1 to 1 device program.

Communication – Increase and enhance communication within the school community and across the Amesbury community at large.

Social Emotional Learning (SEL) – Establish a consistent approach to providing and reporting Social Emotional Learning across the district that supports all students and staff, particularly in light of COVID-19.

BUDGET PRIORITIES TO SUPPORT DISTRICT GOALS

- 1. Provide appropriate and engaging educational opportunities for all student populations**
 - Maintain level services which provides existing students with the same learning opportunities to which they currently have access
 - Support class sizes that meet or exceed school committee policy
 - Extend necessary programs
 - Expand access to literacy and math curricula

- 2. Provide dependable technology**
 - Infrastructure
 - 1 to 1 Device program
 - Digital platforms

- 3. Provide student support – Academically and Social Emotionally**
 - Restore Assistant Principal at Middle School
 - Provide MAP testing
 - Additional Adjustment Counselor(s)

- 4. Provide targeted, relevant, and ongoing professional learning opportunities for staff**
 - Wit and Wisdom professional development
 - Social Emotional Learning
 - Language-based program

NEW AND RESTORED POSITIONS INCLUDED IN PROPOSED DISTRICT BUDGET

- Human Resources Coordinator (.5) – shared with City
- Lead Nurse – Districtwide
- ASD Program Teacher – AHS
- ASD Program Paraprofessionals (3.0) – AHS
- Post-Grad (PG) Program Teacher – AHS
- Post-Grad (PG) Program Paraprofessional – AHS
- Social Studies Teacher – AHS
- Part-time van driver – AIHS
- Adjustment Counselor (previously charged to grant) – AMS
School Committee approved keeping position on ESSER grant
- Language-Based Program Paraprofessional - AMS
- Restoration of Assistant Principal – AMS
- Restoration of select co-curricular stipends at all schools

BUDGET OVERVIEW

Basic Assumptions – Revenue

- Preliminary information for Chapter 70 revenue includes an increase of \$57,900 (targeted for Student Opportunity Act-SOA) for an FY22 total of \$9,248,787.
- School Choice revenue is budgeted based on current School Choice enrollment, less graduating seniors (9) and an additional 5 students for a total of \$481,497.
- South Hampton Tuition revenue is budgeted based upon FY21's South Hampton enrollment less 7 seniors with an additional 3 freshmen for a total of 24 multiplied by the new rate, \$13,334.96, effective July 1, 2021 for a total of \$320,039, a reduction of \$58,573.
- Circuit Breaker revenue is budgeted at \$1,000,000 based upon out-of-district tuition expenses for FY21 and budgeted at a 68% reimbursement from the state.
- Revenue from Transportation Fees has been decreased to \$60,000 with a 25% decrease in fees.
- Athletic fees will remain the same as previously budgeted in FY21, but uncollected due to a reduction in participation and schedules due to Covid-19. The total for gate receipts and user fees is budgeted at \$180,958.
- The facility rental revolving account is budgeted at \$50,000, based on FY19 revenue when buildings were available to be rented to the public.
- Entitlement grants are budgeted at the same rate as FY21.
- ESSER II revenue is \$835,787 which will be utilized in FY22.
- ESSER III revenue (TBD) will be able to be utilized in both FY22 and FY23.

Basic Assumptions - Expenses

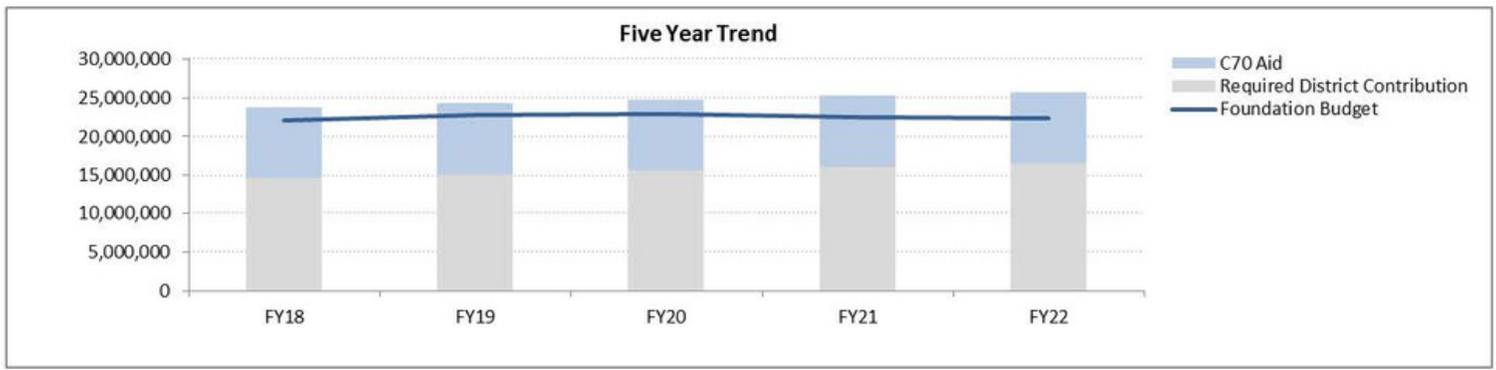
- Salaries are set according to the negotiated contracts. Step increases for teachers, paraprofessionals and maintenance staff who continue to move on the salary schedule are included. For individually contracted employees, an amount has been set aside in the District Administration budget according to the current contract language. Column moves for professional staff is also budgeted in the District Administration budget (\$115,271). Retirement sick leave buyback is budgeted at \$49,500.
- Teacher retirement replacements are budgeted at a Master's Step 5, \$65,356. There are three teachers, one tutor, one paraprofessional, one secretary, as well as some mid-year retirements.
- Special education out-of-district tuitions are budgeted based on actual current students, along with an OSD recommended 2.26% increase. Tuitions are allocated to two different accounts; district budget and Circuit Breaker. Special education transportation is level funded.

- Continuation of services for students includes the addition of the following programs:
 - Autism Spectrum Disorder Program at Amesbury High School (\$149,000)
 - Post Graduate Program at Amesbury High School (\$103,000)
 - Language-Based Program additional support at Amesbury Middle School (\$26,249)
- The regular education transportation contract enters its second year of a three year contract with Salter Transportation at an annual cost of \$611,780, a 4.6% increase over FY21. The cost of transportation is offset by \$80,000 in revenue received from user fees. The current recommendation is to reduce fees by 25%, therefore reducing the offset to \$60,000. Homeless transportation has been budgeted with a reduction over the FY21 budget amount based on historical information.
- Salaries and expenses which are charged to either revolving accounts or grants are included in the district budget with an offset. All FTE's are included in the notes, regardless of funding source.
- Health insurance has been budgeted with a 4% increase based on actual employees/plans.
- Retirement contributions have increased by \$198,321 over what was budgeted for FY21 according to PERAC's notice of allocation to the city, an increase of 19.6%.
- Worker's Compensation is budgeted based on estimates from MIIA at an increase of \$53,000 or 37.9%.
- Supply and expense accounts at the schools have been budgeted at FY21 allocations in most cases with the exception of the restoration of \$7,000 at the Innovation High School.

REVENUE

The greatest portion of the district revenue is from the city’s contribution. The city has continued to provide funding well above the required district contribution. In FY21, the city’s contribution was 65% of the total budget. In the FY22 proposed budget, this will increase to 67%, while Chapter 70 provides 24% of total funding, with the balance being funded through entitlement grants and revolving accounts.

CHAPTER 70 (DESE website)

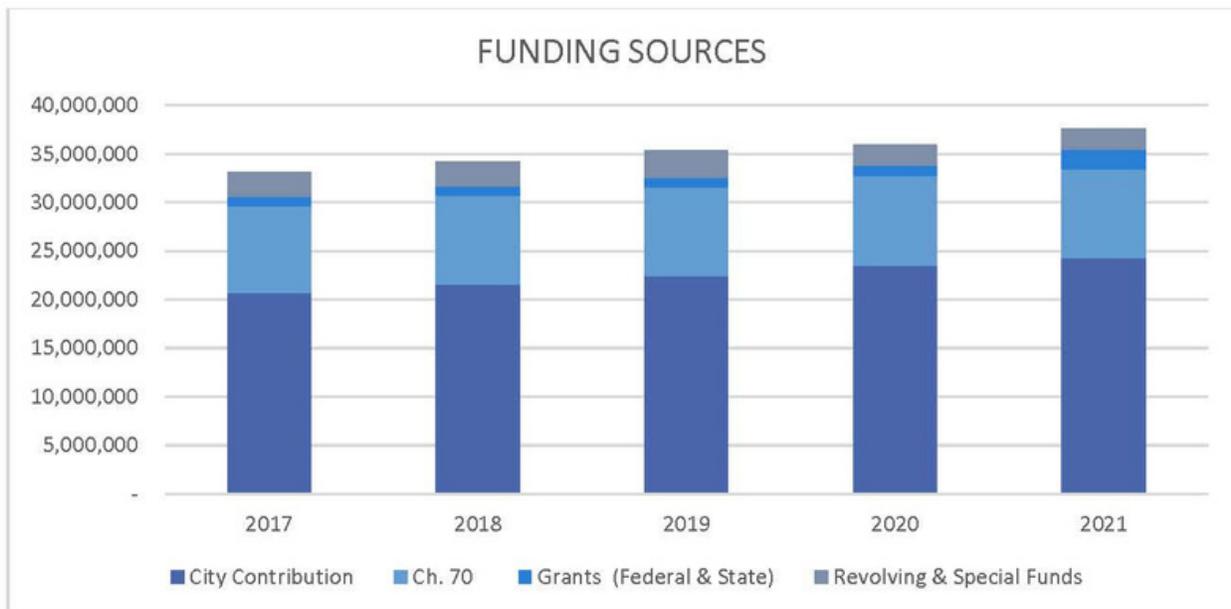


FY2022 BUDGET SUMMARY				
	FY 2021	FY 2022	DIFFERENCE	% INC.
GENERAL FUND	33,475,557	34,454,344	978,787	2.92%
GRANTS/ REVOLVING	4,107,558	3,204,547	(903,011)	
TOTAL SCHOOL FUNDS	37,583,115	37,658,891	75,776	

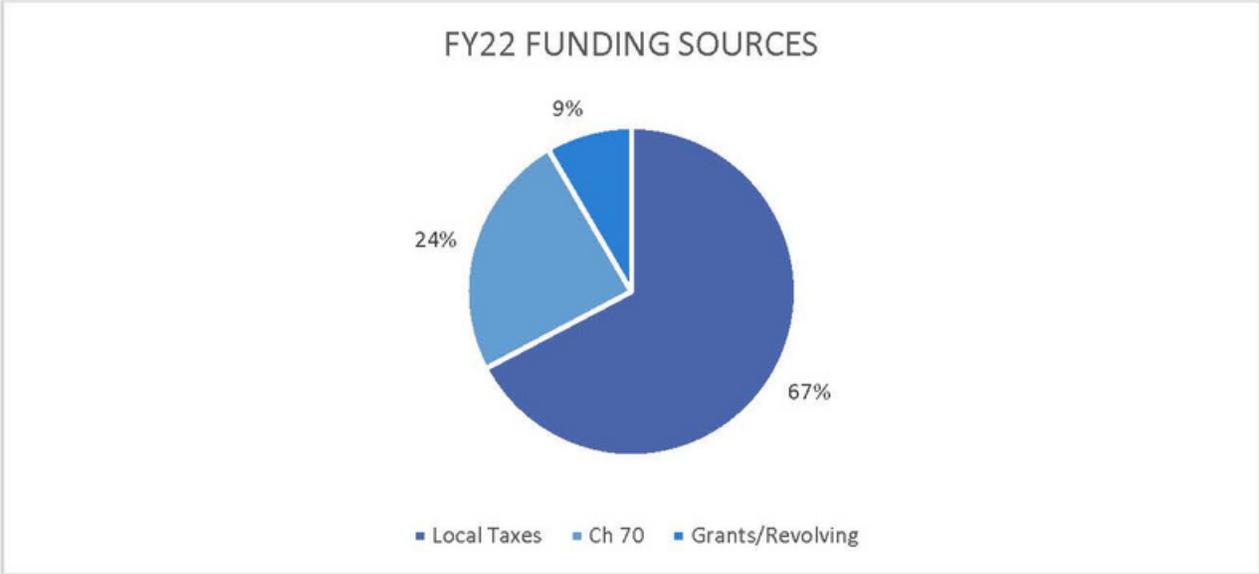
Note: FY21 Grants includes Covid Relief Grants & City Cares Act

5 YEAR HISTORY OF FUNDING SOURCES

	2017	2018	2019	2020	2021
City Contribution	20,674,550	21,627,709	22,510,272	23,579,290	24,284,670
Ch. 70	8,995,077	9,061,587	9,127,527	9,190,887	9,190,887
Grants (Federal & State) (FY21 includes all Covid \$\$)	958,528	976,203	960,095	1,028,967	1,980,037
Revolving & Special Funds Tot Breakout	2,537,041	2,601,140	2,777,929	2,190,563	2,127,521
Circuit Breaker	1,425,295	1,269,159	1,458,729	1,218,316	1,120,000
Tuition(Choice,So.Hampton,F	632,099	793,222	744,108	579,713	877,521
Athletic Fees	230,016	192,273	171,353	149,437	50,000
Transportation Fees	87,056	90,230	82,187	72,545	80,000
All others	162,575	256,256	321,552	170,552	-

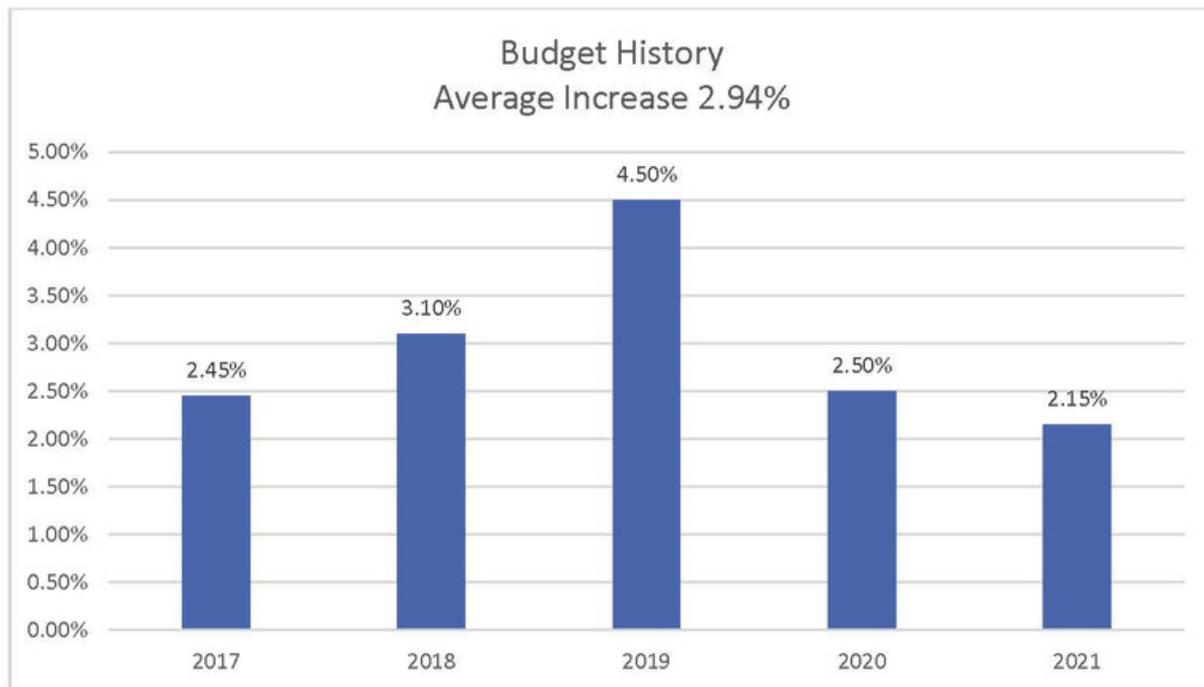


FY22 PROPOSED BUDGET FUNDING SOURCES



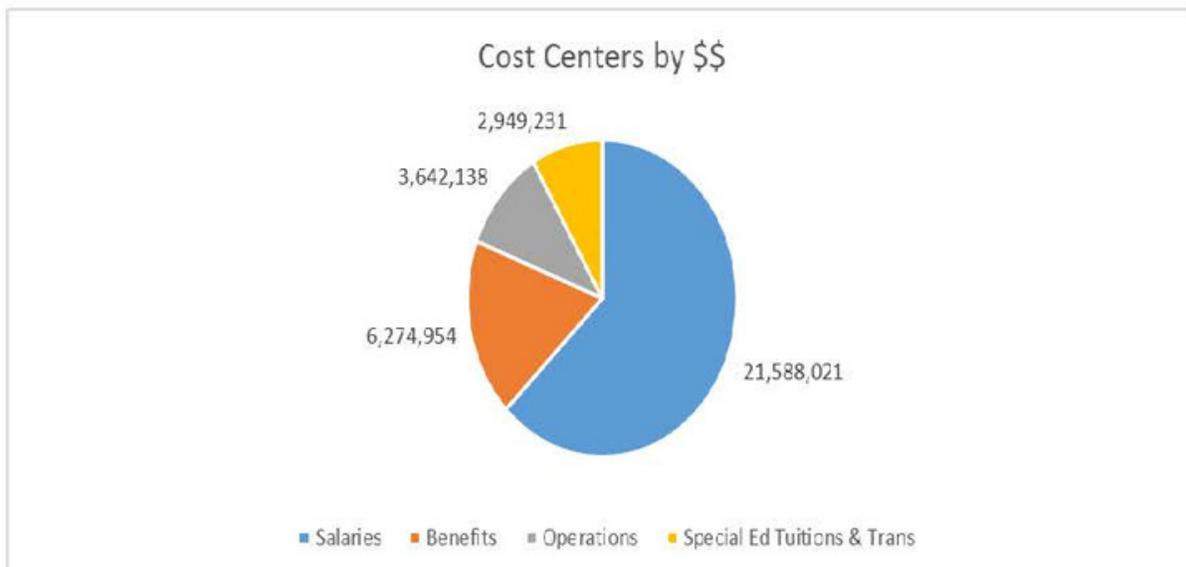
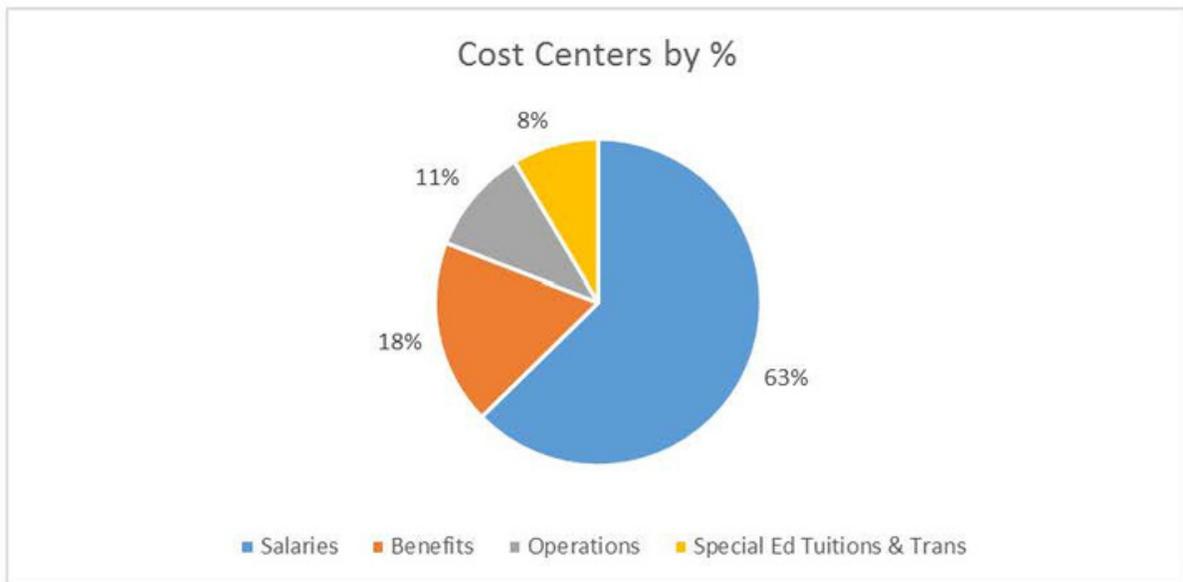
EXPENSES

This proposed budget recommends a 2.92% increase over the approved FY21 budget, or an increase of \$978,787. This proposal includes a “level services approach” which provides existing students with the same learning opportunities to which they currently have access. In addition, it restores the position of Assistant Principal at the Amesbury Middle School and an additional social studies teacher at Amesbury High School. It would also provide for the continuation of services currently funded by grants including the Middle School Adjustment Counselor as well as the Wit and Wisdom Core Program, Map Testing and additional software licenses.



TOTALS BY COST CENTER

FY22 SC APPROVED BUDGET				
EXPENSE CATEGORY	FY21 BUDGET	FY22 BUDGET	CHANGE	% INC/DEC
SALARIES	20,635,382	21,588,021	952,639	4.62%
BENEFITS	5,861,261	6,274,954	413,693	7.06%
OPERATIONS	3,413,977	3,642,138	228,161	6.68%
SPECIAL ED TUITIONS & TR	3,564,936	2,949,231	(615,705)	-17.27%
TOTAL	33,475,556	34,454,344	978,788	2.92%



TOTALS BY DEPARTMENT/SCHOOL

Cost Center	Location Code	FY19 ACTUAL	FY20 ACTUAL	FY21 APPROVED BUDGET	FY22 DRAFT	% inc/dec FY21
District Administration	310	641,456	842,476	882,269	946,371	7.3%
Transportation	311	556,702	490,054	544,630	579,780	6.5%
Amesbury Elementary	312	3,810,340	3,646,119	3,764,798	3,796,868	0.9%
Cashman Elementary	313	3,815,666	3,821,315	3,910,704	3,968,319	1.5%
Middle School	314	5,977,929	6,062,987	6,074,610	6,445,453	6.1%
High School	315	4,727,711	4,887,480	4,729,888	5,106,278	8.0%
District Technology	316	333,240	259,975	288,432	187,742	-34.9%
Maintenance	317	1,666,350	1,661,103	1,862,831	1,874,099	0.6%
Curriculum & Prof. Dev.	318	265,352	267,479	272,633	351,345	28.9%
Special Education	319	3,816,749	4,559,553	4,661,865	4,107,039	-11.9%
Employee Benefits	320	5,664,199	5,514,989	5,779,324	6,357,754	10.0%
Innovation High School	321	700,448	756,627	703,573	733,297	4.2%
Grand Total		31,976,142	32,770,157	33,475,557	34,454,344	2.9%

EXPENSES

Administration

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

Account Number	Description	2020 Actuals	2021 Approved Budget	2022 Draft Budget	% Inc/dec	Description
ADMINISTRATION						
100 310 1110 6150	SCHOOL COMMITTEE SECRETARY	5,729	5,000	5,000	0.0%	SC secretary stipend
100 310 1110 6300	CONTRACTED SERVICES	8,731	1,000	1,000	0.0%	MASC Policy Renewal (online)
100 310 1110 6342	SC ADVERTISING	1,539	1,500	1,500	0.0%	Advertising/Legal Notices
100 310 1110 6710	SC TRAVEL	181	1,500	500	-66.7%	MASC conference for school committee members
100 310 1110 6730	SC DUES	5,858	6,000	6,000	0.0%	Memberships for MASC
100 310 1110 6780	SC OTHER EXPENSES	521	1,000	1,000	0.0%	Yearbook ads, retirements gifts, etc.
100 310 1210 6101	SUPERINTENDENT SALARY	176,025	172,768	172,768	0.0%	Superintendent(1.0)
100 310 1210 6150	SUPERINTENDENT'S SECRETARY'S SALARY	55,411	54,060	54,060	0.0%	Administrative Assistant to the Superintendent (1.0)
100 310 1210 6300	SUPT. CONTRACTED SERVICES	111,293	5,000	10,500	110.0%	School Spring/Mentor program
100 310 1210 6341	SUPT. POSTAGE	1,490	2,000	2,000	0.0%	Postage for central office
100 310 1210 6420	SUPT. SUPPLIES & MATERIALS	2,235	5,000	5,000	0.0%	Central office supplies, paper, etc.
100 310 1210 6710	SUPT. TRAVEL	2,380	2,500	2,500	0.0%	Conferences and travel reimbursement
100 310 1210 6730	SUPT. DUES	4,313	4,000	4,000	0.0%	MASS Dues, Amesbury Rotary
100 310 1410 6106	DIRECTOR OF FINANCE & OPERATIONS	134,315	129,431	129,431	0.0%	Director of Finance & Operations (1.0)
100 310 1410 6150	BUSINESS OFFICE STAFF	118,931	113,478	143,478	26.4%	Includes Fin. Mgr & Payroll Coordinator (2.0), HR (.5) w/city
100 310 1410 6710	TRAVEL	1,669	400	400	0.0%	Conferences and travel reimbursement
100 310 1410 6730	DUES	1,795	1,750	1,750	0.0%	Mass Association of School Business Officials membership
100 310 1420 6105	RESERVE FOR IND. & CONTRACT NEG.	0	85,201	49,613	-41.8%	Based on individual contracts at 2% COLA
100 310 1420 6110	RESERVE FOR COLUMN MOVES	0	95,000	115,271	21.3%	Anticipated Column Moves for professional staff
100 310 1420 6169	SICK LEAVE BUYBACK (NOT RETIREMENT)	18,845	20,000	27,000	35.0%	Contractual obligation for buyback of those with less than 3 days sick leave
100 310 1430 6310	LEGAL SERVICES	40,895	20,000	20,000	0.0%	SC attorney
100 310 3100 6100	ATTENDANCE OFFICER SALARY	9,282	0	0	0.0%	
100 310 3200 6165	LEAD NURSE	10,000	10,000	65,356	553.6%	New position of lead nurse
100 310 3200 6500	NURSING SUPPLIES	3,899	4,000	4,000	0.0%	Supplies to support head nurse
100 310 4230 6250	EQUIPMENT MAINTENANCE	5,682	10,850	10,850	0.0%	Copier lease/maintenance contract for central office
100 310 5150 6169	EMPLOYEE SEPARATION COSTS	62,856	66,937	49,500	-26.0%	Sick Leave Buyback for Retirees
100 310 5500 6159	CROSSING GUARDS SALARIES	58,601	63,894	63,894	0.0%	Crossing guard salary based on corners
ADMINISTRATION TOTAL		842,476	882,269	946,371	7.3%	

Transportation

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

TRANSPORTATION						
100 311 3300 6330	TRANSPORTATION SERVICES	472,050	584,630	611,780	4.6%	Salter contract
100 311 3300 6330	TRANSPORTATION USER FEE OFFSET		(80,000)	(60,000)		User fees (reduction of 25%)
100 311 3300 6331	MCKINNEY-VENTO TRANSPORTATION	18,004	40,000	28,000	-30.0%	Homeless transportation - reduced by \$12,000 historical info
TRANSPORTATION TOTAL		490,054	544,630	579,780	6.5%	

Social Emotional Learning

Amesbury Elementary School

The Amesbury Elementary School serves students in Grades PreK through Grade 4. Projected enrollment for FY22 is 323. Class sizes average between 17 and 22. Half-day preschool is offered with both a.m. and p.m. sessions. There is a user fee associated with preschool. Full-Day Kindergarten is offered and there is no fee. Average class size is 20.

AMESBURY ELEMENTARY SCHOOL									
100	312	2210	6107	PRINCIPAL SALARY	118,154	114,000	114,000	0.0%	Principal (1.0), Bldg. Coordinator stipend
100	312	2210	6150	SECRETARY SALARY	56,887	56,287	42,228	-25.0%	Secretary (1.0) includes stipend for sub caller(retirement)
100	312	2210	6151	CLERICAL SUPPORT SALARY	32,880	33,131	34,802	5.0%	Clerical Support (.7)
100	312	2210	6420	PRINCIPAL OFFICE SUPPLIES	1,155	0	0	0.0%	Office Supplies
100	312	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	0	0	0	0.0%	Conferences and travel reimbursement
100	312	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	79	600	600	0.0%	Principal dues & memberships
100	312	2305	6110	REGULAR EDUCATION TEACHER SALARY	1,598,912	1,696,335	1,828,106	7.8%	Regular education teachers (21.3) . (Reading Spec salary charged to Title I) and Math & Reading Int.(1.0)shared w/CES
				OFFSET BY TITLE ONE GRANT			(85,390)		
				OFFSET BY ESSER III			(65,356)		
100	312	2305	6111	SPECIAL EDUCATION TEACHER SALARY	559,269	614,929	686,722	8.4%	Special Education teachers (9.0) includes special ed facilitator
100	312	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100	312	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100	312	2320	6111	SPED MED/THERAPEUTIC PROF SALARIES	223,047	228,897	235,925	3.1%	Speech Therapist (1.0), OT (1.0) , PT (1.0)
100	312	2320	6131	SPED MED/THERAPEUTIC ASST SALARIES	76,632	70,590	70,590	0.0%	Speech Asst (1.0), LPN (1.0)
100	312	2324	6155	LONG-TERM SUBSTITUTES	0	0	0	0.0%	Coverage for long-term regular educator absence
100	312	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	15,347	0	0	0.0%	Coverage for special-ed regular educator absence
100	312	2325	6155	SUBSTITUTE TEACHER SALARIES	6,727	39,000	39,000	0.0%	Coverage for daily regular education absences
100	312	2325	6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	6,994	13,000	13,000	0.0%	Coverage for daily special education absences
100	312	2330	6130	TEACHER ASSISTANTS SALARIES	121,578	108,984	147,152	35.0%	Kindergarten para's (3.0), Preschool para's (1.6)
100	312	2330	6130	OFFSET BY TITLE ONE GRANT			-32,575		
100	312	2330	6131	SPECIAL ED TEACHER ASSISTANTS SAL	383,891	394,859	401,217	1.6%	Sped para's (13.0)
100	312	2330	6132	READING TUTORS SALARIES	0	0	0	0.0%	
100	312	2330	6133	SPECIAL ED. TUTORS SALARIES	0	0	0	0.0%	
100	312	2330	6131	OFFSET BY 262 SPED GRANT			(19,082)		
100	312	2330	6156	SPECIAL ED ASST SUBSTITUTES	34,142	0	0	0.0%	
100	312	2340	6120	LIBRARY SALARY	25,127	27,563	29,517	7.1%	Library/Media Specialist (.8)
100	312	2340	6122	AUDIO VISUAL STIPENDS	0	900	900	0.0%	X-Curr stipend
100	312	2357	6110	READING COACH SALARY			32,678		New Position Reading Coach .5 (shared w/ith CES)
				OFFSET BY ESSER III			(32,678)		
100	312	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0.0%	Substitute coverage for Prof. Development
100	312	2357	6300	TEACHER OTHER PROF CONTRACTED	290	0	0	0.0%	Workshop registrations
100	312	2410	6510	TEXTBOOKS	12,832	5,500	5,500	0.0%	Textbooks and related media
100	312	2410	6511	SPECIAL ED. TEXTBOOKS	309	0	0	0.0%	
100	312	2415	6520	LIBRARY SUPPLIES	551	0	0	0.0%	
100	312	2415	6525	AUDIO VISUAL SUPPLIES	545	0	0	0.0%	
100	312	2420	6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0.0%	
100	312	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	10,969	13,262	13,262	0.0%	Copier lease & maint moved from 4230
100	312	2420	6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0.0%	Repair and maintenance on other instructional equipment
100	312	2430	6430	TEACHER SUPPLIES	28,621	13,500	13,500	0.0%	Classroom supplies
100	312	2430	6431	SPECIAL ED. TEACHER SUPPLIES	1,997	0	0	0.0%	
100	312	2440	6301	SPECIAL ED. CONTRACT SERVICES	0	0	0	0.0%	
100	312	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0.0%	
100	312	2450	6481	INSTRUCTIONAL TECH HARDWARE	0	0	0	0.0%	
100	312	2450	6485	INSTRUCTIONAL TECH SOFTWARE	10,414	9,000	9,000	0.0%	Software, apps, licenses
100	312	2710	6125	GUIDANCE SALARY	84,172	89,019	90,775	2.0%	Guidance Counselor (1.0)
100	312	2710	6420	GUIDANCE SUPPLIES	297	0	0	0.0%	
100	312	2720	6430	TESTING MATERIALS & SUPPLIES	2,798	0	0	0.0%	
100	312	2800	6128	PSYCHOLOGIST SALARY	36,027	45,135	46,012	1.9%	School Psychologist (.5)
100	312	3200	6500	NURSE SALARY	63,405	66,324	67,575	1.9%	Nurse (1.0)
100	312	3200	6500	NURSE SUPPLIES	1,865	2,000	2,000	0.0%	
100	312	3520	6142	X-CURRICULAR STIPENDS	1,826	0	4,700	0.0%	
100	312	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	1,500	1,500	0.0%	
100	312	3520	6430	OTHER STUD. ACT. SUPPLIES & MATERIA	0	1,000	0	-100.0%	Student Handbooks (eliminated printed copies)
100	312	4110	6145	CUSTODIAN SALARIES	111,703	113,033	115,238	2.0%	Multi Purpose Facility Tech (2.0)
100	312	4110	6147	CUSTODIAN OVERTIME	3,487	1,200	1,200	0.0%	Overtime for MFFT
100	312	4110	6450	CUSTODIAN SUPPLIES	6,786	5,250	5,250	0.0%	Custodial supplies
100	312	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITUR	6,407	0	0	0.0%	New account for building equipment/furniture
AMESBURY ELEMENTARY TOTAL					3,646,119	3,764,798	3,796,868	0.9%	

Cashman Elementary School

The Cashman Elementary School serves students in Grades PreK through Grade 4. Projected enrollment for FY22 is 384 students. Class sizes average between 17 and 21. Half-day preschool is offered with both a.m. and p.m. sessions. There is a user fee associated with preschool. The average class size is 15 students. Full-Day Kindergarten is offered and there is no fee. Average class size is 20.

CASHMAN ELEMENTARY SCHOOL									
100	313	2210	6107	PRINCIPAL SALARY	115,826	112,463	112,463	0.0%	Principal (1.0), Bldg. Coordinator stipend
100	313	2210	6150	SECRETARY SALARY	55,808	55,087	56,015	1.7%	Secretary (1.0) includes stipend for sub caller
100	313	2210	6151	CLERICAL SUPPORT SALARY	31,317	32,502	33,799	4.0%	Clerical Support, (.7)
100	313	2210	6420	PRINCIPAL OFFICE SUPPLIES	50	1,750	1,750	0.0%	Office supplies
100	313	2210	6430	PRINCIPAL OTHER SUPPLIES	1,830	675	675	0.0%	Postage, report card envelopes, etc.
100	313	2210	6470	PRINCIPAL EQUIPMENT	4,195	5,000	5,000	0.0%	Small equipment (w alkies talkies, etc)
100	313	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	1,269	750	750	0.0%	Conferences and travel reimbursement
100	313	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	674	750	750	0.0%	Principal dues & memberships
100	313	2305	6110	REGULAR EDUCATION TEACHER SALAR	2,078,286	2,068,608	2,277,658	10.1%	Reg. Ed teachers (26.0), (Reading Sp charged to Title I, pre-k teacher % paid from rev acct)& Math & Reading interventionists (1.0) shared w/AES
				OFFSET BY TITLE ONE GRANT			(89,525)		
				PRESCHOOL TUITION OFFSET		(72,812)	(60,000)	-31.3%	
				OFFSET BY ESSER III			(65,356)		
100	313	2305	6111	SPECIAL EDUCATION TEACHER SALAR	613,268	708,953	720,663	1.7%	Special Ed teachers (10.0) includes adj. counselor and sped facilitator
100	313	2310	6110	SPECIALIST TEACHER SALARY	75,508	78,826	80,377	2.0%	ELL teacher (1.0)
100	313	2310	6132	HOME/HOSPITAL TUTORING SALARY	0	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100	313	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100	313	2320	6111	SPED MED/THERAPEUTIC PROF SALAR	77,755	173,687	127,891	-26.4%	Speech Therapist (1.0), OT (.8)
100	313	2320	6131	SPED MED/THERAPEUTIC ASST SALAR	71,498	71,226	73,117	2.7%	Speech Asst (1.0), COTA (.9)
100	313	2324	6155	LONG-TERM SUBSTITUTES	1,425	0	0	0.0%	Coverage for long-term regular educator absence
100	313	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	0	0	0	0.0%	Coverage for long-term special educator absence
100	313	2325	6155	SUBSTITUTE TEACHER SALARIES	10,921	18,000	18,000	0.0%	Coverage for daily regular education absences
100	313	2325	6156	SPECIAL ED. SUBSTITUTE TEACHER SAL	5,775	18,000	18,000	0.0%	Coverage for daily special education absences
100	313	2330	6130	TEACHER ASSISTANTS SALARIES	167,047	156,913	179,349	14.3%	Kindergarten para's (4.0), Preschool para's (1.8) (1 K % Para paid from Title 1)
100	313	2330	6130	OFFSET BY TITLE ONE GRANT			(11,351)		
100	313	2330	6131	SPECIAL ED TEACHER ASSISTANTS SAL	0	23,070	432,394	1774.3%	Sped para's (15.4) charged to IDEA Sped Grant
100	313	2330	6131	OFFSET BY IDEA SPED GRANT			(432,394)		
100	313	2330	6132	READING TUTORS SALARIES	0	0	26,394	0.0%	Title One Reading tutor (1.0) charged to Title One Grant
100	313	2330	6132	OFFSET BY TITLE ONE GRANT			(26,394)		
100	313	2330	6133	SPECIAL ED. TUTORS SALARIES	3,020	0	0	0.0%	
100	313	2330	6156	SPECIAL ED.ASST SUBSTITUTES	3,300	0	0	0.0%	
100	313	2340	6120	LIBRARY SALARY	60,667	64,075	67,138	4.8%	Library/Media Specialist (1.0)
100	313	2340	6122	AUDIO VISUAL STIPENDS	0	900	900	0.0%	X-Curr stipend
100	313	2357	6110	READING COACH SALARY			32,678		Reading Coach .5 (shared with AES)
				OFFSET BY ESSER III			(32,678)		
100	313	2357	6115	TEACHER WORKSHOPS	0	0	0	0.0%	
100	313	2357	6116	SPECIAL ED. TEACHER WORKSHOPS	0	0	0	0.0%	
100	313	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	500	500	0.0%	Substitute coverage for Prof. Development
100	313	2357	6300	TEACHER OTHER PROF CONTRACTED	0	1,590	1,590	0.0%	Workshop registrations
100	313	2410	6510	TEXTBOOKS	12,614	0	0	0.0%	
100	313	2415	6520	LIBRARY SUPPLIES	984	0	0	0.0%	
100	313	2415	6525	AUDIO VISUAL SUPPLIES	1,222	0	0	0.0%	
100	313	2420	6470	INSTRUCTIONAL EQUIPMENT	0	0	0	0.0%	New instructional equipment
100	313	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	19,771	16,562	16,562	0.0%	Copier lease & maint moved from 4230
100	313	2420	6255	OTHER EQUIPMENT MAINTENANCE	0	3,300	3,300	0.0%	Repair and maintenance on other instructional equipment
100	313	2430	6430	TEACHER SUPPLIES	28,933	23,740	23,740	0.0%	Classroom supplies
100	313	2430	6431	SPECIAL ED. TEACHER SUPPLIES	728	0	0	0.0%	
100	313	2440	6300	OTHER INSTRUCTIONAL CONTRACT SER	2,496	2,800	2,800	0.0%	
100	313	2440	6301	SPECIAL ED. CONTRACT SERVICES	0	200	200	0.0%	
100	313	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0.0%	Moved from district technology account
100	313	2450	6481	INSTRUCTIONAL TECH HARDWARE	11,896	0	0	0.0%	
100	313	2450	6485	INSTRUCTIONAL TECH SOFTWARE	6,594	7,705	9,000	16.8%	Software, apps, licenses
100	313	2710	6125	GUIDANCE SALARY	84,810	88,232	89,957	2.0%	Guidance Counselor (1.0)
100	313	2710	6420	GUIDANCE SUPPLIES	378	0	0	0.0%	
100	313	2720	6430	TESTING MATERIALS & SUPPLIES	3,966	0	0	0.0%	
100	313	2800	6128	PSYCHOLOGIST SALARY	36,027	45,135	46,012	1.9%	School Psychologist (.5)
100	313	3200	6135	NURSE SALARY	79,716	78,412	85,606	9.2%	Nurse (1.0)
100	313	3200	6500	NURSE SUPPLIES	1,550	2,000	2,000	0.0%	Nursing supplies
100	313	3400	6138	CAFETERIA SALARY	28,601	0	0	0.0%	
100	313	3520	6142	X-CURRICULAR STIPENDS	1,090	0	4,700	0.0%	
100	313	3520	6301	X-CURRICULAR CONTRACTED SERVICES	0	1,000	1,000	0.0%	
100	313	3520	6430	OTHER STUD.ACT. SUPPLIES & MATERIA	979	0	0	0.0%	
100	313	4110	6145	CUSTODIANS SALARY	112,366	112,005	114,189	1.9%	Multi Purpose Facility Tech (2.0)
100	313	4110	6147	CUSTODIAN OVERTIME	2,431	2,000	2,000	0.0%	Custodial overtime
100	313	4110	6450	CUSTODIAN SUPPLIES	4,925	7,000	7,000	0.0%	Custodian supplies
100	313	4230	6255	OTHER EQUIPMENT MAINTENANCE	0	100	100	0.0%	
100	313	4230	6470	REPLACEMENT OF EQUIPMENT/FURNITUR	0	0	0	0.0%	
				CASHMAN ELEMENTARY TOTAL	3,821,316	3,910,704	3,968,319	1.6%	

PUBLIC SCHOOLS

Amesbury Middle School

The Amesbury Middle School serves students in Grades 5 through 8. Projected enrollment for FY22 is 611 students and class sizes average between 20 and 23.

MIDDLE SCHOOL						
100 314 2210 6107	PRINCIPALS SALARY	326,306	224,526	313,850	39.8%	Principal (1.0), Assistants Principal (2.0)
100 314 2210 6150	SECRETARIES SALARY	101,446	103,039	96,961	-5.9%	Secretaries (2.0), includes stipend for sub caller
100 314 2210 6151	CLERICAL SUPPORT SALARY	0	0	0	0.0%	Clerical Support,
100 314 2210 6420	PRINCIPAL OFFICE SUPPLIES	804	1,100	1,100	0.0%	Office Supplies
100 314 2210 6430	PRINCIPAL OTHER SUPPLIES	1,730	2,600	2,600	0.0%	General supplies and MCAS mailing
100 314 2210 6470	PRINCIPAL EQUIPMENT	505	1,000	1,000	0.0%	Misc. small equipment
100 314 2210 6710	PRINCIPAL TRAVEL & CONFERENCES	0	0	0	0.0%	Conferences & travel reimbursement
100 314 2210 6730	PRINCIPAL DUES & MEMBERSHIPS	0	0	0	0.0%	Dues, memberships, subscriptions
100 314 2305 6110	REGULAR EDUCATION TEACHER SALAR	3,424,076	3,507,133	3,674,791	4.8%	Regular education teachers (46.0) Math Coach salary % to grant
100 314 2305 6110	OFFSET BY TITLE II GRANT			(48,360)		
100 314 2305 6111	SPECIAL EDUCATION TEACHER SALARE	1,013,875	1,048,932	1,099,918	4.9%	Special Ed teachers (14.0) includes sped facilitator
100 314 2310 6110	SPECIALIST TEACHER SALARY	36,691	37,696	38,449	2.0%	ELL Teacher (.5)
100 314 2310 6132	HOME/HOSPITAL TUTORING SALARY	96	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100 314 2310 6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100 314 2320 6111	SPED MED/THERAPEUTIC PROF SALARE	65,769	69,319	72,487	4.6%	Speech Therapist (1.0)
100 314 2320 6131	SPED MED/THERAPEUTIC ASST SALARE	33,576	33,576	33,576	0.0%	Speech Asst (1.0)
100 314 2324 6155	LONG-TERM SUBSTITUTES	22,134	0	0	0.0%	Coverage for long-term regular educator absence
100 314 2324 6156	SPECIAL ED LONG-TERM SUBSTITUTES	1,200	0	0	0.0%	Coverage for long-term special educator absence
100 314 2325 6155	SUBSTITUTE TEACHERS	24,437	25,000	25,000	0.0%	Coverage for daily regular education absences
100 314 2325 6156	SPED SUBSTITUTE TEACHERS	2,968	20,000	20,000	0.0%	Coverage for daily special education absences
100 314 2330 6131	SPED TEACHER ASSISTANTS	338,498	355,097	435,740	22.7%	Sped para's (16.0) includes 2 new (LB program & sped)
100 314 2330 6132	TUTORS	0	0	0	0.0%	
100 314 2330 6133	SPED TUTORS	0	0	65,585	0.0%	Sped tutors (2.0) charged to IDEA grant
100 314 2330 6133	OFFSET BY IDEA SPED GRANT			(65,585)		
100 314 2330 6155	SPECIAL ED ASST SUBSTITUTES	4,763	0	0	0.0%	
100 314 2340 6120	LIBRARY SALARY	81,886	84,129	85,811	2.0%	1 library media specialist (1.0)
100 314 2340 6122	AUDIO VISUAL STIPENDS	0	900	900	0.0%	X-Curr stipend
100 314 2357 6115	TEACHER WORKSHOPS	0	0	0	0.0%	
100 314 2357 6116	SPED TEACHER WORKSHOPS	0	0	0	0.0%	
100 314 2357 6300	TEACHER OTHER PROF CONTRACTED	1,666	0	0	0.0%	Workshop registrations
100 314 2410 6510	TEXTBOOKS	3,820	4,300	4,300	0.0%	Textbooks and related media
100 314 2410 6511	SPED TEXTBOOKS	0	200	200	0.0%	Sped Textbooks and related media
100 314 2415 6300	LIBRARY SERVICES	0	1,000	1,000	0.0%	Subscriptions, licenses
100 314 2415 6520	LIBRARY SUPPLIES	4,447	2,600	2,600	0.0%	Books and supplies
100 314 2415 6525	AUDIO VISUAL SUPPLIES	138	500	500	0.0%	Supplies
100 314 2420 6470	TEACHER EQUIPMENT	0	0	0	0.0%	Moved to Tech Hardware & Furniture
100 314 2420 6250	CONTRACTED EQUIPMENT MAINTENANCE	18,620	17,020	17,020	0.0%	Copier lease & maint moved from 4230
100 314 2420 6255	OTHER EQUIPMENT MAINTENANCE	2,121	4,150	4,150	0.0%	Repair and maintenance on other instructional equipment
100 314 2430 6430	TEACHER SUPPLIES	34,162	31,066	31,066	0.0%	Classroom supplies
100 314 2430 6431	SPED TEACHER SUPPLIES	1,404	4,835	4,835	0.0%	Sped classroom supplies
100 314 2440 6300	OTHER PROF CONTRACTED SERVICES	0	0	0	0.0%	Includes TLA
100 314 2440 6301	SPED OTHER PROF CONTRACTED SERV	0	0	0	0.0%	Sped Other Prof Contracted Serv and related media
100 314 2450 6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0.0%	Moved from district technology account
100 314 2450 6481	INSTRUCTIONAL TECH HARDWARE	10,350	3,350	3,350	0.0%	Laptop, Elmo's Replacement Projectors
100 314 2450 6485	INSTRUCTIONAL TECH SOFTWARE	12,738	13,230	13,000	-1.7%	Instructional software
100 314 2710 6125	GUIDANCE SALARIES	226,358	236,798	236,128	-0.3%	Guidance Counselor (2.0), Adj. Counselor (2.0) inc. 1 charged to ESSER grant
100 314 2710 6420	GUIDANCE SUPPLIES	517	600	600	0.0%	Guidance Supplies and related media
100 314 2720 6430	TESTING MATERIALS & SUPPLIES	0	0	0	0.0%	Testing Materials & Supplies
100 314 2800 6128	PSYCHOLOGIST SALARY	33,806	35,605	37,209	4.5%	School Psychologist (.5)
100 314 3200 6135	NURSE SALARY	63,409	66,324	68,075	2.6%	Nurse Salary (1.0)
100 314 3299 6500	NURSE'S SUPPLIES	1,888	2,000	2,000	0.0%	Nurse's Supplies
100 314 3400 6138	CAFETERIA SALARY	24,487	21,597	22,475	4.1%	Cafeteria Salary (1.0)
100 314 3520 6142	EXTRACURRICULAR STIPENDS	17,421	0	22,170	0.0%	Extracurricular Stipends
100 314 3520 6300	EXTRACURRICULAR CONTRACTED SER	855	0	0	0.0%	
100 314 3520 6430	OTHER STUD. ACT. SUPPLIES & MATERIA	3,022	0	0	0.0%	Ex. Curr. Supplies & Students Handbooks
100 314 4110 6145	CUSTODIAN SALARIES	102,865	104,188	109,742	5.3%	Multi Purpose Facility Tech (2.0)
100 314 4110 6147	CUSTODIAN OVERTIME	3,980	1,200	1,200	0.0%	Custodian overtime
100 314 4110 6450	CUSTODIAN SUPPLIES	11,227	10,000	10,000	0.0%	Custodial supplies
100 314 4230 6250	CONTRACTED EQUIP MAINTENANCE	0	0	0	0.0%	Moved to 2420 above
100 314 4230 6255	OTHER EQUIPMENT MAINTENANCE	0	0	0	0.0%	Moved to 2420 above
100 314 4230 6470	REPLACEMENT OF EQUIPMENT/FURNITUR	2,928	0	0	0.0%	Computer Room chairs
	MIDDLE SCHOOL TOTAL	6,062,987	6,074,610	6,445,463	6.1%	

PUBLIC SCHOOLS

Amesbury High School

The Amesbury High School serves students in Grades 9 through 12. Projected enrollment for FY22 is 514 students and class sizes average between 19 and 21.

HIGH SCHOOL									
100	315	2210	6107	PRINCIPALS SALARY	345,385	330,508	330,508	0.0%	Principal (1.0), AP (1.0), AP/AD (1.0)
100	315	2210	6150	SECRETARIES SALARY	104,868	104,303	106,160	1.8%	Secretaries (2.0), includes stipend for sub caller
100	315	2210	6151	CLERICAL SUPPORT SALARY	30,492	32,502	33,799	4.0%	Clencial Support, (1.0)
100	315	2210	6300	CONTRACTED SERVICES - NEASC	3,670	3,555	3,555	0.0%	High School Accreditation Fee
100	315	2210	6420	PRINCIPAL OFFICE SUPPLIES	2,362	4,500	4,500	0.0%	Office Supplies
100	315	2210	6430	PRINCIPAL OTHER SUPPLIES	1,727	3,000	3,000	0.0%	Other Supplies
100	315	2210	6710	PRINCIPAL TRAVEL & CONFERENCES	0	2,500	2,500	0.0%	Principal Conferences and travel reimbursement
100	315	2210	6711	ASST PRINCIPAL TRAVEL & CONFERENC	0	3,000	3,000	0.0%	AP Conferences and travel reimbursement
100	315	2210	6730	PRINCIPAL DUES & MEMBERSHIPS	639	1,500	1,500	0.0%	Principal Dues & Memberships fees
100	315	2210	6731	ASST. PRINCIPAL DUES & MEMBERHSIPS	1,278	1,200	1,200	0.0%	AP Dues & Memberships fees
100	315	2305	6110	REGULAR EDUCATION TEACHER SALAR	2,387,586	3,033,319	3,118,919	2.8%	Regular education teachers (38.2) includes \$30,000 for dept. heads
				SCHOOL CHOICE OFFSET		(467,149)	(522,007)	11.7%	Choice Revolving
				SOUTH HAMPTON TUITION OFFSET		(337,560)	(280,265)	-17.0%	So. Hampton Tuition Revolving
100	315	2305	6111	SPECIAL EDUCATION TEACHER SALARE	563,654	547,964	697,304	27.3%	Special Ed teachers (9.0) includes sped facilitator and 2 new positions -ASD & PG
100	315	2310	6110	SPECIALIST TEACHER SALARY	36,691	37,696	38,449	2.0%	ELL Teacher (.5)
100	315	2310	6132	HOME/HOSPITAL TUTORING SALARY	750	0	0	0.0%	Hourly pay for tutoring reg. education students in home/hospital
100	315	2310	6300	HOME/HOSPITAL TUTORING CONT. SERV	0	0	0	0.0%	Contract services to provide home/hospital tutoring
100	315	2324	6155	LONG-TERM SUBSTITUTES	4,412	0	0	0.0%	Coverage for long-term regular educator absence
100	315	2324	6156	SPECIAL ED. LONG-TERM SUBSTITUTES	666	0	0	0.0%	Coverage for long-term special educator absence
100	315	2325	6155	SUBSTITUTE TEACHERS	13,036	25,000	25,000	0.0%	Coverage for daily regular education absences
100	315	2325	6156	SPED SUBSTITUTE TEACHERS	2,884	6,000	6,000	0.0%	Coverage for daily special education absences
100	315	2330	6131	SPED TEACHER ASSISTANTS	238,010	212,656	434,299	104.2%	Sped Para's (10.6), Sped tutors (2.0) Job dev (1.0) charged to DEA grant, includes 4 new ASD & PG para's
100	315	2330	6131	OFFSET BY IDEA SPED GRANT			(115,037)		
100	315	2330	6132	TUTORS	150	0	0	0.0%	
100	315	2330	6155	SPECIAL ED ASST SUBSTITUTES	4,090	0	0	0.0%	
100	315	2340	6120	LIBRARY SALARY	77,817	81,696	85,112	4.2%	1 library media specialist (1.0)
100	315	2340	6122	AUDIO VISUAL STIPENDS	37,509	36,120	36,120	0.0%	1 Cable TV/Audio Visual Coordinator (1.0) half salary offset by Cable TV
100	315	2340	6130	LIBRARY ASSISTANTS SALARIES	32,980	33,755	37,389	10.8%	2 part-time paraprofessionals (1.0)
100	315	2357	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0.0%	Substitute coverage for Prof. Development
100	315	2357	6300	TEACHER OTHER PROF CONTRACTED	2,085	5,500	5,500	0.0%	Workshop registrations
100	315	2410	6510	TEXTBOOKS	37,887	29,000	29,000	0.0%	Textbooks and related media
100	315	2410	6511	SPED TEXTBOOKS	1,187	2,000	2,000	0.0%	Sped textbooks and related media
100	315	2410	6430	SUPPLIES & MATERIALS	2,294	4,000	4,000	0.0%	Includes w orkbooks, accessories
100	315	2415	6520	LIBRARY SUPPLIES	3,878	3,500	3,500	0.0%	Library supplies
100	315	2415	6485	LIBRARY SOFTWARE	1,198	4,390	4,390	0.0%	EBSCO Literary, Proquest SRS, Destiny Library & Standards, Webpath Express
100	315	2415	6525	AUDIO VISUAL SUPPLIES	0	0	0	0.0%	Audio Visual supplies
100	315	2420	6470	INSTRUCTIONAL EQUIPMENT	1,347	4,500	4,500	0.0%	Teacher equipment for classrooms
100	315	2420	6250	CONTRACTED EQUIPMENT MAINTENANCE	28,134	33,970	33,970	0.0%	Copier lease & maint, postage machine & Ropes inspection, moved from 4320
100	315	2420	6255	OTHER EQUIPMENT MAINTENANCE	2,382	0	0	0.0%	Consumer Science, Project Adventrue, Piano Tuning
100	315	2430	6430	TEACHER SUPPLIES	35,457	36,524	36,524	0.0%	Classroom teaching supplies
100	315	2430	6431	SPED TEACHER SUPPLIES	1,537	2,000	2,000	0.0%	Sped classroom teaching supplies
100	315	2440	6300	OTHER PROF CONTRACTED SERVICES	0	0	0	0.0%	Early College
100	315	2450	6300	INSTRUCTIONAL TECH CONTRACT SERV	0	0	0	0.0%	Moved from district technology account
100	315	2450	6481	INSTRUCTIONAL TECH HARDWARE	19,002	13,187	13,187	0.0%	Apple Lease
100	315	2450	6485	INSTRUCTIONAL TECH SOFTWARE	8,409	10,840	10,840	0.0%	Instructional software
100	315	2710	6125	GUIDANCE SALARIES	346,683	329,178	333,818	1.4%	Guidance counselors (3.0), Adjustment Counselor (1.0)
100	315	2710	6150	GUIDANCE SECRETARY SALARY	48,669	48,246	49,175	1.9%	Guidance secretary (1.0)
100	315	2710	6300	GUIDANCE CONTRACTED SERVICES	4,206	4,000	4,000	0.0%	Memberships, dues, etc.
100	315	2710	6420	GUIDANCE OFFICE SUPPLIES	3,488	3,900	3,900	0.0%	Office Supplies
100	315	2710	6485	GUIDANCE SOFTWARE	3,144	3,030	3,030	0.0%	Naviance
100	315	2800	6128	PSYCHOLOGIST SALARY	33,806	35,605	37,209	4.5%	School Psychologist (.5)
100	315	3200	6135	NURSE SALARY	56,697	59,997	62,981	5.0%	Nurse (1.0)
100	315	3200	6500	NURSE'S SUPPLIES	1,196	1,200	1,200	0.0%	Nursing supplies
100	315	3400	6138	CAFETERIA SALARY	28,926	27,989	29,160	4.2%	Cafeteria manager (1.0)
100	315	3510	6140	ATHLETIC MANAGER	0	6,870	6,870	0.0%	Asst. AD Stipend
100	315	3510	6141	ATHLETIC COACHES & TRAINER	129,541	161,547	167,218	3.5%	Coaches salaries includes trainer stipend
100	315	3510	6300	ATHLETICS OTHER CONTRACTED SERV	4,110	62,488	62,488	0.0%	Transportation costs
100	315	3510	6301	ATHLETICS OTHER PROFESSIONAL SERV	8,779	98,830	98,830	0.0%	Fixed costs (dues, fees, officials, etc)
100	315	3510	6439	ATHLETICS SUPPLIES	19,693	31,099	31,099	0.0%	Supplies/Equipment
100	315	3510	6439	ATHLETIC USER FEE & GATE RECIBPTS OFFSET		(175,287)	(180,958)		FY21 Fees not realized, FY22 projected 3 seasons
100	315	3520	6142	EXTRACURRICULAR STIPENDS	39,260	36,000	47,400	31.7%	Stipends per contract
100	315	3520	6300	EXTRACURRICULAR CONTRACTED SER	1,481	6,900	6,900	0.0%	Transportation for Extracurricular
100	315	3520	6430	OTHER STUD ACT. SUPPLIES & MATERIA	2,234	3,400	0	-100.0%	Student Handbooks eliminated printed copies
100	315	3520	6432	GRADUATION EXPENSES - SUPPLIES	3,746	12,000	12,000	0.0%	Supplies and Materials
100	315	3520	6433	GRADUATION EXPENSES - CONT SERVICE	0	800	800	0.0%	Contracts for details, etc.
100	315	3600	6138	DETENTION MONITORS	3,255	5,500	5,500	0.0%	Monitors for afterschool and Saturday detention (@ \$30/HR)
100	315	4110	6145	CUSTODIAN SALARIES	101,583	107,620	109,742	2.0%	Multi Purpose Facility Tech (2.0)
100	315	4110	6147	CUSTODIAN OVERTIME	3,839	4,500	4,500	0.0%	Overtime for MFFT
100	315	4110	6450	CUSTODIAN SUPPLIES	7,691	9,000	9,000	0.0%	Custodial supplies
				HIGH SCHOOL TOTAL	4,887,480	4,729,898	5,106,278	8.0%	

Innovation High School

The Amesbury Innovation High School is a small, alternative high school serving students in grades 9 through 12. The FY22 projected enrollment is 46 students.

INNOVATION HIGH SCHOOL									
100	321	2210	6107	PRINCIPAL SALARY	96,880	93,292	93,292	0.0%	Principal salary (1.0)
100	321	2210	6150	SECRETARY SALARY	29,589	29,246	39,253	34.2%	School year 196 days (.75) w/stipend to drive van (\$9,423)
100	321	2210	6420	OFFICE SUPPLIES	0	0	0	0.0%	Office Supplies
100	321	2210	6430	OTHER SUPPLIES	0	0	0	0.0%	
100	321	2210	6710	PRINCIPAL TRAVEL	59	0	0	0.0%	Conferences and travel
100	321	2250	6481	PRINCIPAL TECH HARDWARE	628	0	0	0.0%	
100	321	2305	6110	TEACHER SALARIES	238,194	240,056	248,366	3.5%	Regular Education teachers (4.0)
100	321	2305	6111	SPECIAL EDUCATION TEACHER SALARIE	128,803	134,078	142,255	6.1%	Special Education teacher (2.0)
100	321	2325	6155	SUBSTITUTE TEACHERS	36,738	0	0	0.0%	
100	321	2325	6156	SPED SUBSTITUTE TEACHERS	1,050	0	0	0.0%	
100	321	2330	6131	SPED TEACHER ASSISTANTS	21,837	0	28,508	0.0%	Special Ed Paraprofessional (1.0) charged to revolving acct
100	321	2330	6131	OFFSET BY TUITION REVOLVING ACCT			(28,508)		
100	321	2330	6133	SPED TUTORS	0	0	0	0.0%	
100	321	2357	6300	PD OTHER PROFESSIONAL	0	1,500	1,500	0.0%	Conferences & workshops for professional staff
100	321	2410	6510	TEXTBOOKS	0	0	0	0.0%	
100	321	2430	6430	TEACHER SUPPLIES	8,454	0	7,000	0.0%	General teaching supplies
100	321	2450	6300	INSTRUCTIONAL TECHNOLOGY SOFTWARE	0	0	0	0.0%	Edmentum
100	321	2710	6125	GUIDANCE SALARIES	89,315	91,713	93,513	2.0%	Guidance counselor (1.)
100	321	3200	6135	NURSE SALARY	0	8,570	0	-100.0%	Part-time position (.15)/replaced with Lead Nurse
100	321	3200	6500	NURSE'S SUPPLIES	0	0	0	0.0%	
100	321	4110	6240	CUSTODIAN CONTRACTED SERVICES	6,395	5,118	5,118	0.0%	Cleaning company
100	321	4110	6450	CUSTODIAN SUPPLIES	731	1,500	1,500	0.0%	custodial supplies
100	321	4230	6250	CONTRACTED EQUIPMENT MAINTENANCE	1,954	2,500	2,500	0.0%	copier lease & maintenance
100	321	4230	6255	EQUIPMENT MAINTENANCE	0	0	0	0.0%	
100	321	5350	6780	RENTAL-LEASE OF BUILDINGS	96,000	96,000	99,000	3.1%	Annual rent - \$3,000 increase
				INNOVATION HIGH SCHOOL TOTAL	766,627	703,673	733,297	4.2%	

Technology

The district technology budget includes expenditures for districtwide information management and non-instructional technology. The Director of Technology position as well as two technician salaries have been moved to the city budget in an effort to build one technology department for the entire city. One technician (data person) remains in the district budget. Instructional technology expenses are budgeted in each individual school.

TECHNOLOGY									
100	316	1450	6106	DIRECTOR OF TECHNOLOGY	15,434	21,760	0	-100.0%	Director of Technology (.2) moved to city budget
100	316	1450	6380	DISTRICT MIS EXPENSES	66,248	61,347	38,861	-36.7%	Includes School Brains, Frontline, GOVDA, BlackBoard, Cleverbridge
100	316	1450	6710	TRAVEL AND CONFERENCES	1,080	4,000	4,000	0.0%	Includes travel and conferences
100	316	1450	6480	TECHNOLOGY EQUIPMENT	2,819	1,030	1,000	-2.9%	Miscellaneous technology needs
100	316	1450	6490	TECHNOLOGY SUPPLIES	0	0	0	0.0%	Moved to correct accounts
100	316	2250	6144	IT TECHNICIANS	161,095	155,128	64,310	-58.5%	Technicians (1.0) 2.0 moved to city budget, only data position
100	316	4400	6109	IT NETWORK MANAGER	0	0	0	0.0%	
100	316	4400	6385	IT NETWORK & TELECOMM	12,000	25,167	18,097	-28.1%	Verizon
100	316	4400	6388	IT SITE NETWORKING	1,161	7,000	0	-100.0%	
100	316	4450	6380	IT TECHNOLOGY MAINTENANCE	0	0	51,474	100.0%	Kaspersky, Google Suite (\$7,500), Chromebook Mgt fee (982 @ \$25 + 41 @ \$25), Jamf
100	316	4450	6490	IT TECHNOLOGY MAINTENANCE SUPPLE	138	13,000	10,000	-23.1%	Repair & replacement of printers, bulbs, computer parts, etc.
				TECHNOLOGY TOTAL	259,975	288,432	187,742	-34.9%	

Maintenance

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

MAINTENANCE									
100	317	4120	6210	HEATING OF BUILDINGS	259,967	362,952	362,952	0.0%	\$25,000 charged to Facility Use
100	317	4130	6220	ELECTRICITY	465,868	421,629	421,629	0.0%	\$25,000 charged to Facility Use
100	317	4130	6340	TELEPHONE	33,283	43,000	43,000	0.0%	Telephones & cell phones
100	317	4210	6460	GROUNDS MAINTENANCE SUPPLIES	6,861	25,000	25,000	0.0%	Supplies to maintain grounds and fields
100	317	4220	6146	MAINTENANCE SALARIES	180,708	190,038	191,306	0.7%	Director (1.0) Skilled Craftsman (1.0) and Groundskeeper (1.0)
100	317	4220	6148	MAINTENANCE OVERTIME	18,133	20,000	20,000	0.0%	overtime for Craftsman and Groundskeeper
100	317	4220	6240	BLDG. MAINTENANCE CONTRACTED SER	614,050	707,712	717,712	1.4%	Contracts for custodial services (\$410,556), hvac services (\$219,504) & misc. others w/1.5% inc&Sped construction
100	317	4220	6255	BLDG. MAINTENANCE EQUIP MAINTENAN	0	0	0	0.0%	
100	317	4220	6270	BLDG. MAINTENANCE EQUIP/LEASE	12,965	10,000	10,000	0.0%	
100	317	4220	6440	BLDG. MAINTENANCE SUPPLIES	58,901	70,000	70,000	0.0%	Building maintenance supplies
100	317	4230	6247	TRUCK MAINTENANCE	3,860	7,500	7,500	0.0%	Maintenance vehicle repairs
100	317	4230	6465	TRUCK GAS/OIL	6,707	5,000	5,000	0.0%	Maintenance vehicle fuel
				MAINTENANCE TOTAL	1,661,103	1,862,831	1,874,099	0.6%	

Curriculum & Professional Development

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

				CURRICULUM & PROF. DEVELOPMENT					
100	318	2110	6106	DIRECTOR OF CURRICULUM	108,013	101,943	128,358	25.9%	Director of Teaching & Learning (1.0), a portion of this salary charged to Title 1, includes 5 days vacation buyback
100	318	2110	6106	OFFSET BY TITLE ONE GRANT			(26,415)		
100	318	2110	6150	CURRICULUM SECRETARY	62,072	61,332	62,392	1.7%	Secretary(1.0)
100	318	2110	6300	CURRICULUM CONTRACTED SERVICES	0	0	0	0.0%	
100	318	2110	6420	CURRICULUM OFFICE SUPPLIES	377	2,500	2,500	0.0%	
100	318	2110	6430	CURRICULUM SUPPLIES & MATERIALS	0	0	65,375	0.0%	Wit & Widsom Core program (\$27,375) Geodes (\$36,950) PLTW (\$17,000) Desmos Math (\$21,000) ST Math (\$10,500) (Geodes & ST Math moved to ESSER III)
100	318	2110	6485	CURRICULUM SOFTWARE	0	0	19,962	100.0%	MAP testing
100	318	2110	6510	CURRICULUM TEXTBOOKS	37,411	36,664	23,000	-37.3%	"Go Math" for elementary & middle schools
100	318	2110	6710	CURRICULUM TRAVEL & CONFERENCES	2,287	0	0	0.0%	
100	318	2110	6730	CURRICULUM DUES & MEMBERSHIPS	400	2,500	2,500	0.0%	
100	318	2110	6780	CURRICULUM OTHER EXPENSES	0	3,000	3,000	0.0%	
100	318	2315	6165	CURRICULUM TEACHER STIPENDS	1,000	0	0	0.0%	
100	318	2351	6730	PD DUES & MEMBERSHIPS	-17	0	0	0.0%	
100	318	2353	6165	TEACHER PROF DEVELOPMENT DAYS	0	0	0	0.0%	
100	318	2355	6155	SUBSTITUTES FOR PROF DEVELOPMENT	0	0	0	0.0%	
100	318	2357	6165	PROF DEV. TEACHER STIPENDS	7,050	12,810	22,810	78.1%	Mentor stipends and new Elem. Math Coach Stipend (\$10,000)
				OFFSET BY ESSER III			(10,000)		
100	318	2357	6300	PROF. DEVELOPMENT CONTRACTED SER	0	0	5,000	0.0%	Wit and Widsom PD
100	318	2357	6430	PROF. DEV. SUPPLIES & MATERIALS	193	1,000	1,000	0.0%	
100	318	2357	6485	PROF. DEVELOPMENT SOFTWARE	5,390	4,884	5,863	20.1%	Teach Point evaluation software
100	318	2357	6750	CONTRACTED COURSE REIMBURSEMENT	43,303	46,000	46,000	0.0%	Staff course reimbursement according to CBA
				CURRICULUM & PROF. DEVELOP TOTAL	267,479	272,633	351,345	28.9%	

Special Education

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

SPECIAL EDUCATION						
100 319 1430 6311	SFED LEGAL SERVICES	15,071	15,000	15,000	0.0%	Special Ed legal services
100 319 2110 6106	SPECIAL EDUCATION DIRECTOR	127,753	123,108	123,108	0.0%	Director (1.0) includes 5 days vacation buyback
100 319 2110 6150	SECRETARIES SALARY	112,644	112,713	114,835	1.9%	Includes 2 full time secretaries(2.0)
100 319 2110 6420	OFFICE SUPPLIES	1,941	2,000	2,000	0.0%	Office Supplies
100 319 2110 6710	TRAVEL & CONFERENCES	4,505	1,000	1,000	0.0%	Travel reimbursement
100 319 2110 6730	DUES AND MEMBERSHIPS	4,253	800	800	0.0%	Due & Membership fees, ie ASE
100 319 2110 6780	OTHER EXPENSES	1,527	5,000	5,000	0.0%	Conferences and travel reimbursement for special ed staff
100 319 2120 6105	OUT OF DISTRICT COORDINATOR	78,008	80,076	81,627	1.9%	Coordinator (1.0)
100 319 2305 6110	SUMMER PROGRAM SALARIES	86,551	45,000	45,000	0.0%	In district Extended School Year Program
100 319 2320 6111	BCBA SALARY	197,353	194,579	195,785	0.6%	Includes 2 BCBA's, 1 Part-time Vision Specialist (2.8)
100 319 2320 6131	DIRECT HOME SERVICES SALARY	24,254	25,000	25,000	0.0%	RBT-Individual contracted employees (.3)
100 319 2320 6301	HOME/HOSPITAL TUTORING CONT. SERV	2,982	7,500	7,500	0.0%	Contract services to provide home/hospital tutoring
100 319 2320 6305	CONTRACTED SERVICES	198,458	208,010	208,010	0.0%	Pettingill House, translation services, OT,PT, Speech, Vision Services, etc
100 319 2320 6430	SUPPLIES & MATERIALS	140	600	600	0.0%	RBT Home supplies
100 319 2320 6470	NON-CAPITAL EQUIPMENT	7,691	6,000	6,000	0.0%	Assistive Technology equip, PT & OT equip, vision & hearing equip
100 319 2357 6301	TEACHER OTHER PROF CONTRACTED	0	5,000	5,000	0.0%	Professional Development for Special Education Staff
100 319 2430 6430	TEACHER SUPPLIES	18,810	8,000	8,000	0.0%	Specialized materials
100 319 2800 6306	PSYCHOLOGICAL SERVICES	0	4,000	4,000	0.0%	Contract testing services
100 319 2800 6430	PSYCHOLOGICAL SUPPLIES	6,525	4,000	4,000	0.0%	Testing materials
100 319 3300 6157	SFED TRANSPORTATION COORDINATOR	46,280	44,566	44,566	0.0%	Sped transportation coordinator (1.0)
100 319 3300 6158	SFED VAN DRIVERS	154,500	163,977	219,977	34.2%	10 f.t., 1 p.t. driver & courier (10.2), incl 6 week ESY Program
100 319 3300 6247	VEHICLE REPAIRS/MAINTENANCE	21,856	15,000	15,000	0.0%	Van maintenance, repairs
100 319 3300 6270	VAN LEASE/RENTAL	10,044	0	0	0.0%	2 Van Leases moved to ESSER III
100 319 3300 6300	CONTRACT SERVICES	2,554	3,000	3,000	0.0%	Employee physicals, licenses & registrations
100 319 3300 6330	TRANSPORTATION CONTRACTED SERV	489,138	523,836	231,343	-55.8%	Contracted transportation for special ed students
100 319 3300 6465	VEHICLE FUEL & SUPPLIES	13,962	15,000	15,000	0.0%	Includes gas/oil and misc. supplies (car seats, belts, etc)
100 319 4230 6250	CONTRACTED EQUIPMENT MAINTENANCE	4,976	6,000	6,000	0.0%	Contract for copier, mail machine, Phonak
100 319 4230 6255	OTHER EQUIPMENT MAINTENANCE	193	2,000	2,000	0.0%	Maintenance for other equipment
100 319 9100 6320	TUITION PUBLIC/NON MEMBER COLLAB	106,063	121,346	129,194	6.5%	Total includes OSD rec. 2.26% increase
100 319 9200 6320	TUITION OUT OF STATE	666,902	409,356	725,178	77.2%	Total includes OSD rec. 2.26% increase
100 319 9300 6320	TUITION PRIVATE	258,418	1,309,726	1,342,272	2.5%	Total includes OSD rec. 2.26% increase
	CIRCUIT BREAKER OFFSET		(1,120,000)	(1,318,627)	17.7%	
100 319 9301 6320	TUITION RESIDENTIAL	901,020	1,252,030	825,089	-34.1%	Total includes OSD rec. 2.26% increase
120 319 9301 6320	ADDITIONAL APPROPRIATION RESIDENTIAL	0	0	0	0.0%	
100 319 9400 6320	TUITION COLLABORATIVES	995,180	1,068,642	1,014,782	-5.0%	Total includes OSD rec. 2.26% increase
	SPECIAL EDUCATION TOTAL	4,559,553	4,661,865	4,107,039	-11.9%	

Employee Benefits

Employee benefits include benefits for both current as well as retired school district employees and are managed by the City of Amesbury. Non-employee insurance, which includes property and liability insurance was transferred from the city budget to the district budget beginning July 1, 2021.

EMPLOYEE BENEFITS									
100	320	5100	6171	RETIREMENT CONTRIBUTION	963,381	1,011,124	1,209,445	19.6%	FY22 Assessment
100	320	5200	6170	GROUP HEALTH INSURANCE	3,739,929	3,808,009	3,960,329	4.0%	includes 4% increase
100	320	5200	6172	UNEMPLOYMENT COMPENSATION	14,640	35,000	35,000	0.0%	
100	320	5200	6173	WORKERS COMPENSATION	140,000	140,000	193,000	37.9%	
100	320	5200	6174	LIFE INSURANCE	17,469	20,045	20,045	0.0%	
100	320	5200	6175	MEDICARE TAX-EMPLOYERS SHARE	298,676	334,978	338,460	1.0%	Medicare portion of FICA at 1.45% of salaries
100	320	5200	6200	EMPLOYEE BENEFITS MANAGEMENT	4,548	5,000	5,000	0.0%	
100	320	5250	6170	INSURANCE FOR RETIRED EMPLOYEES	336,348	425,168	442,175	4.0%	includes 4% increase
100	320	5260	6200	NON-EMPLOYEE INSURANCE			154,300	100.0%	Insurance (property, liability, auto, School Comm) moved from city budget
				EMPLOYEE BENEFITS TOTAL	5,514,989	5,779,324	6,367,754	10.0%	

FY22 ENTITLEMENT GRANTS (Attachment A)

ANTICIPATED FY22 ENTITLEMENT GRANTS

FY22 SPECIAL EDUCATION IDEA 94-142 ENTITLEMENT GRANT			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	616,414	CES Paraprofessional Salaries (15.2)	432,394
		MS Tutors (2.0)	65,585
		HS Tutors (2.0)	71,984
		HS Job Coach (1.0)	43,053
		Contract Services	3,398
TOTAL	616,414	TOTAL	616,414

FY22 SPECIAL EDUCATION 262 EARLY CHILDHOOD GRANT			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	19,995	Paraprofessional Salary (.9)	19,082
		Supplies	913
TOTAL	19,995	TOTAL	19,995

FY22 TITLE ONE GRANT			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	260,938	Director of Teaching & Learning	26,415
FY21 Carryover	26,350	AES Reading Specialist	85,390
		AES Reading Para (1.0)	21,224
		AES Kindergarten Para (.4)	11,351
		Cashman Reading Specialist	89,525
		Cashman Reading Tutor (1.0)	26,394
		Cashman Kindergarten Para (.4)	11,351
		MTRS	15,638
TOTAL	287,288	TOTAL	287,288

FY22 TITLE IIA GRANT			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	51,237	Teacher Salary - Math Coach (.6)	48,352
		Contract Services	2,885
TOTAL	51,237	TOTAL	51,237

FY22 ENTITLEMENT GRANTS (Attachment A)

FY22 TITLE IV GRANT			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	19,261	Stipends	8,928
		Contract Services	3,000
		Other	2,000
		Supplies	5,333
TOTAL	19,261	TOTAL	19,261

FY22 SPED PROGRAM IMPROVEMENT GRANT-274			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	18,454	Stipends	15,454
		Contract Services	3,000
TOTAL	18,454	TOTAL	18,454

FY22 EARLY CHILDHOOD SPED PROGRAM IMPROVEMENT GRANT-298			
REVENUES		EXPENSES	
Projected			
FY22 Revenue	2,412	Stipends	1,500
		Contract Services	500
		Supplies	412
TOTAL	2,412	TOTAL	2,412

FY22 REVOLVING ACCOUNTS (Attachment B)

FY22 CIRCUIT BREAKER REVOLVING			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	874,076	Tuition	
FY22 Revenue	1,000,000	Private Day	1,000,000
TOTAL	1,874,076	TOTAL	1,000,000

FY22 SCHOOL CHOICE REVOLVING			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	621,761	Professional Salaries	
FY22 Revenue (based on 64 students)	481,497	High School Teachers 8.0 FTE	522,007
TOTAL	1,103,258	TOTAL	522,007

FY22 SOUTH HAMPTON TUITION REVOLVING			
Tuition: \$13,334.96/year			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	62,740	Professional Salaries	
FY22 Revenue (based on 29 students)	320,039	High School Teachers 4.0 FTE	280,265
TOTAL	382,779	TOTAL	280,265

FY22 ATHLETIC REVOLVING			
User Fee: \$285/student, \$900/family cap			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	-	AD Stipends	6,870
FY22 Revenue	180,958	Fixed Expenses	98,380
		Transportation	75,000
User fees	150,958		
Gate receipts	30,000		
TOTAL	180,958	TOTAL	180,250

FY22 REVOLVING ACCOUNTS (Attachment B)

FY22 PRESCHOOL REVOLVING			
Tuition: \$280/month @ 9 months= \$2520			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	-	Professional Salaries	
FY22 Revenue	63,000	Integrated preschool teacher @ Cashman (portion of salary)	50,000
TOTAL	63,000	TOTAL	50,000
FY22 TRANSPORTATION REVOLVING			
User Fee: \$187.50/rider, \$337.50/family cap			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	-	Bus Contract	60,000
FY22 Revenue	60,000		
TOTAL	60,000	TOTAL	60,000
FY22 FACILITY USE REVOLVING			
Rental fees for buildings			
REVENUES		EXPENSES	
Projected			
FY21 Carryforward	-	Utilities	50,000
FY22 Revenue	50,000		
TOTAL	50,000	TOTAL	50,000

FY22 CAPITAL PLAN

	3 Year Lease Purchase	Borrowing	School Operating Budget	Stimulus Grant	Surplus Capital	Free Cash
School Department						
AHS & AMS Building Envelope/Window Assessment					\$ 12,000	
AMS & CES Handicapped Accessible Doors		\$ 30,000				
AMS HVAC in Server Room					\$ 5,300	
AMS Roof Repair		\$ 56,055				
CES Loading Dock and side concrete stair repair		\$ 30,000				
CES Window Replacement			\$ 10,000			
District Chevrolet Express Cargo Van	\$ 12,000					
District Fitness Equipment for Special Education Program				\$ 15,000		
District John Deere TX 4x2 Gator Utility Vehicle						\$ 9,100
District LAWNNAIRE ZTS Stand-On Aerator						\$ 11,500
District Smith Co. Infield Machine 16hp/12kw						\$ 18,883
CES HVAC replacement (2 of 8 units)		\$ 390,000				
Grand Total	\$ 12,000	\$ 506,055	\$ 10,000	\$ 15,000	\$ 17,300	\$ 39,483

We are funding many needed capital projects for the Schools, including building repairs and equipment for field maintenance. These items are long-past due and will benefit our School District and community in many ways.

APPENDIX A

5-YEAR CAPITAL PLAN

Our 5-year capital plan looks comprehensively at every department and their capital needs, as well as the potential funding sources. For the next few years we have a significant amount of Information Technology capital in the plan which we plan to continue to fund with ARPA and ESSER. There is significantly more capital slated in FY 2023 than other years so we will continue to seek alternative funding sources as well as evaluate these projects in more detail in the coming budget years. The capital requests do decrease the the following years, with the first few years representing a backlog of neglected capital which will most likely take several years to catch up on.

FY22 CAPITAL PLAN

FY 2022	3 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded In General Fund	Paid by North Shore 911 Center	School Operating Budget	Sewer Borrowing	Sewer Operating Budget	Stimulus Grant	Surplus Capital	Water Borrowing	Water Operating Budget	ARPA	Allocate Bond Premium	Reallocate from Lake Gardner	Free Cash	Water Retained Earnings	FEMA Grant up to \$975,000	ESSE	Funded from Trustees of
Department of Public Works																				
City Paving, Drainage & Sidewalks Improvements		\$ 400,000																		
DPW Mower				\$ 9,500																
DPW Vehicle Replacement Payment 2 of 3			\$ 34,000																	
Dump Truck Payment 2 of 5				\$ 41,977																
Fourth Street Drainage		\$ 90,000																		
Friend Street Drainage		\$ 1,100,000																		
Hot Box Leases Payment 3 of 3		\$ 16,000																		
Lower Millard Parking Deck		\$ 500,000																		
Material Spreader		\$ 48,500																		
Snow Truck Payment 3 of 3				\$ 48,484																
Spreader Controls		\$ 85,000																		
Oak Street Bridge Replacement Engineering		\$ 450,000																		
Roof Repairs at City Hall, Safety Complex, Elm Street Fire, DPW, Visitor Center		\$ 207,000																		
Department of Public Works Total		\$ 2,880,500	\$ 24,000	\$ 115,961																
Fire																				
Ambulance Lease Pay 1 of 3	\$ 100,000																			
State Radio Equipment Upgrade					\$ 300,000															
Fire Department Ladder Truck - Total Cost		\$ 290,000																\$ 975,000		
Fire Total	\$ 100,000	\$ 290,000			\$ 300,000													\$ 975,000		
IT																				
Citywide Web Redesign													\$ 29,961						\$ 20,000	
School Laptops																			\$ 40,000	
School IT Hardware Refresh													\$ 60,000						\$ 10,000	
City IT Hardware Refresh																			\$ 200,000	
School Network LAN - Cabling for WAPS																			\$ 75,000	
School Network LAN Switches													\$ 10,000						\$ 25,000	
School Network LAN Wireless Access Points																			\$ 20,000	
School Network Testing & Analysis Tools																			\$ 50,000	
School Network WAN													\$ 40,000						\$ 75,000	
City Network WAN																			\$ 20,000	
School IT Servers																			\$ 50,000	
City IT Servers																			\$ 75,000	
School IT Storage																			\$ 25,000	
City IT Storage																			\$ 50,000	
IT Total													\$ 264,961					\$ 819,000		
Library																				
Library Exterior Trim Paint																				\$ 15,000
Library Total																				\$ 15,000
Mayor																				
Complete Build at Welcome Center																				
Way Finding Signs																				
Feasibility Study for Public Safety, City Hall, Library		\$ 100,000																		
Mayor Total		\$ 100,000																		
Police																				
Dispatch Radio Tower		\$ 56,295																		
Police Total		\$ 56,295																		

FY22 CAPITAL PLAN

FY 2022	3 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded in General Fund	Paid by North Shore 911 Center	School Operating Budget	Sewer Borrowing	Sewer Operating Budget	Stimulus Grant	Surplus Capital	Water Borrowing	Water Operating Budget	ARPA	Allocate Bond Premium	Reallocate from Lake Gardner	Free Cash	Water Retained Earnings	FEMA Grant up to \$975,000	ESSEER	Funded from Trusts of
Public Schools																				
AMS & AMS Building Envelope/Window Assessment										\$ 12,000										
AMS & CES Handicapped Accessible Doors		\$ 30,000								\$ 5,300										
AMS HVAC in Server Room																				
AMS Roof Repair		\$ 56,055																		
CES Loading Dock and side concrete stair		\$ 90,000				\$ 10,000														
CES Window Replacement																				
District Chevrolet Express Cargo Van	\$ 12,000								\$ 15,000											
District Fitness Equipment for Special Education Program																				
District John Deere TX 662 Gator Utility																\$ 9,100				
District LAWNARE ZTS Stand-On Airator																\$ 11,500				
District Smith Co. In Field Machine 16hp/12kw																\$ 18,883				
CES HVAC replacement (2 of 8 units)		\$ 350,000																		
Public Schools Total	\$ 12,000	\$ 506,055				\$ 10,000			\$ 15,000	\$ 17,300						\$ 39,483				
Sewer Department																				
Mainhole Rehabilitation																				
RT 110 Sewer Pumping Station							\$ 1,000,000													
Sewer Department Vehicle Replacement Payment 3 of 3								\$ 25,000												
Sewer Meters								\$ 175,000												
Sewer Pump Station Facility Repairs								\$ 30,000												
Sewer Pump Station Generator								\$ 50,000												
Sewer Department Total							\$ 1,000,000	\$ 350,000												
Water Department																				
Centrifuge																	\$ 75,000			
Newton Road Weir											\$ 1,100,000									
Remote Operation of Water Treatment Plant												\$ 150,000								
Roofs at Water Treatment & Sewer																				
Water Department Vehicle Replacement Payment 2 of 3												\$ 20,000								
Water Meters												\$ 175,000								
Water Department Total											\$ 1,100,000	\$ 345,000					\$ 755,000			
Grand Total	\$ 112,000	\$ 9,852,850	\$ 24,000	\$ 115,961	\$ 300,000	\$ 10,000	\$ 1,000,000	\$ 350,000	\$ 15,000	\$ 17,300	\$ 1,100,000	\$ 345,000	\$ 264,961	\$ 10,000	\$ 17,000	\$ 39,483	\$ 755,000	\$ 975,000	\$ 515,000	\$ 15,000

FY23 CAPITAL PLAN

FY 2023	3 Year Lease Purchase	5 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded In General Fund Operating Budget	MSBA/Borrowing	Sewer Borrowing	Sewer Operating Budget	Water Borrowing	Water Operating Budget
Department of Public Works										
Archbrook			\$ 1,000,000							
City Paving Improvements			\$ 340,000							
City Sidewalk Improvements			\$ 300,000							
Crib Dam			\$ 250,000							
DPW Vehicle Replacement Payment 3 of 3				\$ 24,000						
Dump Truck Payment 3 of 5					\$ 65,000					
Entrance at City Hall, Safety Complex, Elm Street Fire, DPW, LGB			\$ 170,000							
HVAC at City Hall, Library and Visitor Center			\$ 160,000							
Kimball Road Bridge			\$ 125,000							
Lake Gardner Dam			\$ 135,000							
Other Street Drainage Projects			\$ 120,000							
Pond Street Bridge			\$ 50,000							
Roofs at City Hall, Safety Complex, DPW, Library, LGB			\$ 953,000							
Siding at City Hall, Safety Complex, Elm Street Fire, Library, Visitor Center, Park Bathrooms			\$ 138,000							
Tuxbury Pond Dam			\$ 78,000							
Department of Public Works Total			\$ 3,819,000	\$ 24,000	\$ 65,000					
Fire										
(2) Fire Department Command Vehicle's Lease Payment 2 of 5		\$ 30,000								
Ambulance Lease Pay 2 of 3	\$ 100,000									
Fire Department Forestry Truck Lease Pay 1 of 3	\$ 33,000									
Fire Department Monitors			\$ 100,000							
Pickup-Truck Lease Pay 2 of 5		\$ 8,000								
Fire Total	\$ 133,000	\$ 38,000	\$ 100,000							
IT										
School Building Security Cameras			\$ 50,000							
City Building Security Cameras			\$ 60,000							
School Laptops			\$ 20,000							
City Desktops/Laptops			\$ 12,000							
School IT Hardware Refresh			\$ 40,000							
City IT Hardware Refresh			\$ 60,000							
School IT Refresh - Building Access Control			\$ 70,000							
City IT Refresh - Building Access Control			\$ 60,000							
School Network LAN - Cabling for WAPS			\$ 10,000							
City Network LAN - Cabling for WAPS			\$ 10,000							
School Network LAN Switches			\$ 55,000							
City Network LAN Switches			\$ 100,000							
School Network LAN Wireless Access Points			\$ 75,000							
City Network LAN Wireless Access Points			\$ 60,000							
School Network WAN			\$ 20,000							
City Network WAN			\$ 40,000							
School IT Servers			\$ 40,000							
City IT Servers			\$ 40,000							
IT Total			\$ 822,000							

FY23 CAPITAL PLAN

FY 2023	3 Year Lease Purchase	5 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded In General Fund Operating Budget	MSBA/Borrowing	Sewer Borrowing	Sewer Operating Budget	Water Borrowing	Water Operating Budget
Library										
Accessible Ramp Replacement			\$ 90,000							
Library Copper Repair			\$ 20,000							
Library Masonry Repair			\$ 88,000							
Library Total			\$ 198,000							
Police										
Cell block hooking room architectural analysis and feasibility study			\$ 50,000							
Emergency Backup Generator			\$ 50,000							
Police building maintenance and repairs			\$ 102,600							
Police front facade			\$ 50,000							
Police handicap access			\$ 50,000							
Police Total			\$ 302,600							
Public Schools										
AHS Cafeteria Equipment Repairs			\$ 46,000							
AHS Hot Water Tank			\$ 15,000							
AHS Improvements to Athletic Fields & Fences			\$ 80,000							
AHS Roof Repair			\$ 36,825							
AHS Sanding & Resurfacing Gymnasium			\$ 11,200							
AHS TENNAMT T-350 Stand-On Disc Floor Machine			\$ 9,974							
AMS Cafeteria Oven Replacement			\$ 50,800							
AMS Pressure Wash Exterior of Building - One side per year			\$ 10,500							
AMS Replace Fence by Tennis Courts			\$ 9,500							
AMS Replace TPO Roof w/ EPDM (or) PVC Roof			\$ 1,929,625							
AMS Roof Maintenance if not Replaced			\$ 45,000							
AMS Sanding & Resurfacing Gymnasium			\$ 14,000							
AMS TENNAMT T-350 Stand-On Disc Floor Machine			\$ 9,974							
CES Gambrel Shed 10x18 for mowers and snow blowers			\$ 9,900							
CES Roof Maintenance if not Replaced			\$ 45,000							
District Chevrolet Express Cargo Van			\$ 12,000							
District Chevrolet Silverado V-8 Truck			\$ 55,000							
CES HVAC replacement (2 of 8 units)			\$ 390,000							
Public Schools Total	\$ 67,000		\$ 783,673			\$ 1,929,625				
Sewer Department										
Manhole Rehabilitation							\$ 70,000			
Sewer Meters								\$ 175,000		
Sewer Pump Station Facility Repairs							\$ 30,000			
Sewer Pump Station Generator							\$ 50,000			
Water Street Siphon							\$ 500,000			
Sewer Department Total							\$ 650,000	\$ 175,000		
Water Department										
Old Merrill Street Water Main									\$ 2,025,000	
Pleasant Valley Road Water Main									\$ 4,972,500	
Remote Operation of Water Treatment Plant									\$ 200,000	
Water Department Vehicle Replacement Payment 3 of 3										\$ 20,000
Water Meters					\$ 175,000					
Water Department Total					\$ 175,000				\$ 7,197,500	\$ 20,000
Grand Total	\$ 200,000	\$ 38,000	\$ 6,025,273	\$ 24,000	\$ 240,000	\$ 1,929,625	\$ 650,000	\$ 175,000	\$ 7,197,500	\$ 20,000

FY24 CAPITAL PLAN

FY 2024		3 Year Lease Purchase	5 Year Lease Purchase	AFG Grant - Assistance to Firefighters Grant	Borrowing	Dpw Operating Budget	Funded In General Fund Operating Budget	Sewer Borrowing	Sewer Operating Budget	Water Borrowing
Department of Public Works										
	Birches Dam									
	City Paving Improvements				\$ 118,000					
	City Sidewalk Improvements				\$ 340,000					
	Clinton Street Drainage				\$ 300,000					
	DPW Vehicle Replacement Payment 1 of 3				\$ 100,000	\$ 24,000				
	Dump Truck Payment 4 of 5						\$ 65,000			
	Elm Street Bridge				\$ 150,000					
	Fern Ave Drainage				\$ 40,000					
	Kimball Road Drainage				\$ 100,000					
	Market Street Drainage				\$ 350,000					
	Other Street Drainage Projects				\$ 120,000					
	Pond Hill Road Drainage				\$ 40,000					
	South Hampton Road Drainage				\$ 350,000					
	Windows & Doors at City Hall, Safety Complex, Elm Street Fire, UGB, Visitor Center, Park Bathrooms, Park Garage				\$ 438,000	\$ 24,000	\$ 65,000			
Department of Public Works Total										
					\$ 2,446,000	\$ 24,000	\$ 65,000			
Fire										
	(2) Fire Department Command Vehicles Lease Payment 3 of 5		\$ 30,000							
	Ambulance Lease Pay 3 of 3	\$ 100,000								
	Fire Department Command Car Lease Pay 1 of 3	\$ 25,000								
	Fire Department Forestry Truck Lease Pay 2 of 3	\$ 33,000								
	Pickup-Truck Lease Pay 3 of 5		\$ 8,000							
	Self Contained Breathing Apparatus			\$ 275,000						
Fire Total										
		\$ 158,000	\$ 38,000	\$ 275,000						
IT										
	School Building Security Cameras				\$ 50,000					
	City Building Security Cameras				\$ 60,000					
	School Laptops				\$ 20,000					
	City Desktops/Laptops				\$ 12,000					
	School IT Hardware Refresh				\$ 40,000					
	City IT Hardware Refresh				\$ 60,000					
	City IT Refresh - Building Access Control				\$ 60,000					
	School Network LAN - Cabling for WAPS				\$ 10,000					
	City Network LAN - Cabling for WAPS				\$ 10,000					
	School Network LAN Switches				\$ 55,000					
	City Network LAN Switches				\$ 100,000					
	School Network LAN Wireless Access Points				\$ 75,000					
	City Network LAN Wireless Access Points				\$ 60,000					
	School Network WAN				\$ 20,000					
	City Network WAN				\$ 40,000					
	School IT Servers				\$ 40,000					
	City IT Servers				\$ 40,000					
IT Total										
					\$ 752,000					

FY24 CAPITAL PLAN

	3 Year Lease Purchase	5 Year Lease Purchase	AFG Grant - Assistance to Firefighters Grant	Borrowing	DPW Operating Budget	Funded In General Fund Operating Budget	Sewer Borrowing	Sewer Operating Budget	Water Borrowing
Public Schools									
AHS Repair to Basement due to severe leaking				\$ 65,000					
AHS Sanding & Resurfacing Gymnasium				\$ 11,200					
AMS Pressure Wash Exterior of Building - One side per year				\$ 10,500					
AMS Roof Maintenance if not Replaced				\$ 35,000					
AMS Sanding & Resurfacing Gymnasium				\$ 14,000					
CES Roof Maintenance if not Replaced				\$ 35,000					
District Chevrolet Express Cargo Van	\$ 12,000								
District Chevrolet Silverado V-8 Truck	\$ 55,000								
CES HVAC replacement (2 of 8 units)	\$ 67,000			\$ 390,000					
Public Schools Total				\$ 560,700					
Sewer Department									
Manhole Rehabilitation									
Roofs at Sewer							\$ 70,000		
Sewer Meters							\$ 350,000		
Sewer Pump Station Facility Repairs							\$ 30,000	\$ 175,000	
Sewer Pump Station Generator							\$ 50,000		
Sewer Department Total							\$ 500,000	\$ 175,000	
Water Department									
Water Main South Hunt Road Phase III						\$ 175,000			\$ 1,732,500
Water Meters						\$ 175,000			\$ 1,732,500
Water Department Total						\$ 175,000			\$ 1,732,500
Grand Total	\$ 225,000	\$ 38,000	\$ 275,000	\$ 3,758,700	\$ 24,000	\$ 240,000	\$ 500,000	\$ 175,000	\$ 1,732,500

FY25 CAPITAL PLAN

	3 Year Lease Purchase	5 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded In General Fund Operating Budget	Sewer Borrowing	Sewer Operating Budget	Water Borrowing
FY 2025								
Department of Public Works								
Bathrooms at City Hall, Safety Complex, Elm Street Fire, Library, Park Bathrooms, Park Garage, LGB, Visitor			\$ 207,000					
City Parking Improvements			\$ 340,000					
City Sidewalk Improvements			\$ 300,000					
DPW Vehicle Replacement Payment 2 of 3				\$ 24,000				
Dump Truck Payment 5 of 5					\$ 65,000			
Main Street Arch			\$ 75,000					
Other Street Drainage Projects			\$ 120,000					
State Line Dam			\$ 566,000					
Woodman Road Drainage			\$ 120,000					
Department of Public Works Total			\$ 1,728,000	\$ 24,000	\$ 65,000			
Fire								
(2) Fire Department Command Vehicles Lease Payment 4 of 5								
Ambulance Lease Pay 1 of 3	\$ 110,000	\$ 30,000						
Fire Department Command Car Lease Pay 2 of 3	\$ 25,000							
Fire Department Forestry Truck Lease Pay 3 of 3	\$ 33,000							
Pickup-Truck Lease Pay 4 of 5		\$ 8,000						
Fire Total	\$ 168,000	\$ 38,000						
Harbor Master								
Harbor Master Watercraft			\$ 250,000					
Harbor Master Total			\$ 250,000					
IT								
School Building Security Cameras			\$ 50,000					
City Building Security Cameras			\$ 60,000					
City Desktops/Laptops			\$ 12,000					
School IT Hardware Refresh			\$ 40,000					
City IT Hardware Refresh			\$ 60,000					
City IT Refresh - Building Access Control			\$ 60,000					
School Network LAN - Cabling for WAPS			\$ 10,000					
City Network LAN - Cabling for WAPS			\$ 10,000					
School Network LAN Switches			\$ 55,000					
City Network LAN Switches			\$ 100,000					
School Network LAN Wireless Access Points			\$ 75,000					
City Network LAN Wireless Access Points			\$ 60,000					
School Network WAN			\$ 20,000					
City Network WAN			\$ 40,000					
School IT Servers			\$ 40,000					
City IT Servers			\$ 40,000					
IT Total			\$ 732,000					
Public Schools								
AMS Pressure Wash Exterior of Building - One side per year			\$ 10,500					
AMS Roof Maintenance if not Replaced			\$ 25,000					
CES Roof Maintenance if not Replaced			\$ 25,000					
CES HVAC replacement (2 of 8 units)			\$ 380,000					
Public Schools Total			\$ 460,500					
Sewer Department								
Manhole Rehabilitation			\$ 70,000					
Sewer Meters			\$ 30,000				\$ 175,000	
Sewer Pump Station Facility Repair's							\$ 50,000	
Sewer Pump Station Generator							\$ 160,000	
Sewer Department Total							\$ 175,000	
Water Department								
Buttwood Road Water Main					\$ 175,000			\$ 1,755,000
Water Meters					\$ 175,000			\$ 1,755,000
Water Department Total					\$ 175,000			\$ 1,755,000
Grand Total	\$ 168,000	\$ 38,000	\$ 3,160,500	\$ 24,000	\$ 240,000	\$ 150,000	\$ 175,000	\$ 1,755,000

FY26 CAPITAL PLAN

FY 2026	3 Year Lease Purchase	5 Year Lease Purchase	Borrowing	DPW Operating Budget	Funded in General Fund Operating Budget	Sewer Borrowing	Sewer Operating Budget	Water Borrowing
Department of Public Works								
City Paving Improvements			\$ 340,000					
City Sidewalk Improvements			\$ 300,000					
Clark Pond Dam			\$ 114,000					
Congress Street Drainage			\$ 675,000					
DPW Vehicle Replacement Payment 3 of 3				\$ 24,000				
Other Street Drainage Projects			\$ 120,000					
R Street Bridge			\$ 750,000					
Department of Public Works Total			\$ 2,299,000	\$ 24,000				
Fire								
(2) Fire Department Command Vehicles Lease Payment 5 of 5		\$ 30,000						
Ambulance Lease Pay 2 of 3	\$ 110,000							
Fire Department Command Car Lease Pay 3 of 3	\$ 25,000							
Pickup Truck Lease Pay 5 of 5	\$ 8,000							
Fire Total	\$ 135,000	\$ 38,000						
IT								
School Building Security Cameras			\$ 50,000					
City Building Security Cameras			\$ 60,000					
City Desktops/Laptops			\$ 12,000					
School IT Hardware Refresh			\$ 40,000					
City IT Hardware Refresh			\$ 60,000					
City IT Refresh - Building Access Control			\$ 60,000					
School Network LAN - Cabling for WAPS			\$ 10,000					
City Network LAN - Cabling for WAPS			\$ 10,000					
School Network LAN Switches			\$ 55,000					
City Network LAN Switches			\$ 100,000					
School Network LAN Wireless Access Points			\$ 75,000					
City Network LAN Wireless Access Points			\$ 60,000					
School Network WAN			\$ 20,000					
City Network WAN			\$ 40,000					
School IT Servers			\$ 40,000					
City IT Servers			\$ 40,000					
IT Total			\$ 732,000					
Public Schools								
AMS Pressure Wash Exterior of Building - One side per year			\$ 10,500					
CES Roof Maintenance If not Replaced			\$ 15,000					
Public Schools Total			\$ 25,500					
Sewer Department								
Manhole Rehabilitation						\$ 70,000		
Sewer Meters							\$ 175,000	
Sewer Pump Station Facility Repairs						\$ 30,000		
Sewer Pump Station Generator						\$ 50,000		
Sewer Department Total						\$ 150,000	\$ 175,000	
Water Department								
Clarks Road Water Main								\$ 1,125,000
Water Meters					\$ 175,000			
Water Department Total					\$ 175,000			\$ 1,125,000
Grand Total	\$ 135,000	\$ 38,000	\$ 3,056,500	\$ 24,000	\$ 175,000	\$ 150,000	\$ 175,000	\$ 1,125,000

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Fixed Asset Software	2022	Computer Software	Admin & Finance	\$ 20,000	NOT FUNDED		4	2.50%	\$ 5,588		10	To address the audit recommendation that the City should maintain an independent fixed asset management system in order to properly record all fixed assets and associated depreciation for City assets.
Clerk's Office Remodel	2022	Buildings & Improvements	City Clerk	\$ 12,500	NOT FUNDED		2	2.50%	\$ 7,875	None	20+	The cost of the remodel will be \$12,500 if wall to be removed is not load bearing. If it is, the price increases to \$32,500. The request is to allow for adequate office space, storage, fresh, paint, window blinds and carpet.
Council on Aging Van	2022	Vehicles	Council on Aging	\$ -	Grant					Gas \$4,000 annually, (2) part time drivers @ \$18/hr. x 15 hrs. x 52.2 weeks = \$28,188. Outreach Coordinator Add'l 16 hours x \$22/hr. x 52.2 weeks = \$18,374. Maintenance \$500. Insurance \$1,000 = sub-total cost \$52,062. Less revenue (\$1 per ride) x 30 rides per day x 5 days/week = \$7,830. [TOTAL NET \$44,232]	5	100% of Van Cost funded from Grant & Fundraising. The Van would accommodate seniors who are less physically or cognitively active to attend support groups and meetings as well as provide additional trips and programming for the COA.
Archiebrook	2023	Infrastructure	Department of Public Works	\$ 1,000,000	Borrowing					Included in DPW Operating Budget	50	Failure due to age and capacity
Bathrooms at City Hall, Safety Complex, Elm Street Fire, Library, Park Bathrooms, Park Garage, LSB, Victor Center	2025	Buildings & Improvements	Department of Public Works	\$ 207,000	Borrowing					In Operating Budget	10	Bathrooms at City Hall \$40,000, Safety Complex \$50,000, Elm Street Fire \$20,000, Library \$20,000, Park Bathrooms \$30,000, Park Garage \$15,000, LSB \$20,000, Victor Center \$32,000
Birches Dam	2024	Infrastructure	Department of Public Works	\$ 118,000	Borrowing					Included in DPW Operating Budget	50	Failure due to age, capacity and regulations
City Paving, Drainage & Sidewalks Improvements	2022	Infrastructure	Department of Public Works	\$ 400,000	Borrowing		10	2.50%	\$ 404,38	In Operating Budget	10	Repairing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
DPW Mower	2022	Equipment	Department of Public Works	\$ 9,500	Funded in Operating Budget					In Operating Budget	10	This would be a replacement for a 2009 Grawley Mower. The cost of an electric mower is approximately double.
City Paving Improvements	2023	Infrastructure	Department of Public Works	\$ 348,000	Borrowing					Included in DPW Operating Budget	10	Repairing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Paving Improvements	2024	Infrastructure	Department of Public Works	\$ 340,000	Borrowing					Included in DPW Operating Budget	10	Repairing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Paving Improvements	2025	Infrastructure	Department of Public Works	\$ 340,000	Borrowing					Included in DPW Operating Budget	10	Repairing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Paving Improvements	2026	Infrastructure	Department of Public Works	\$ 340,000	Borrowing					Included in DPW Operating Budget	10	Repairing of various streets, the specific locations will change year to year. The City's pavements are in a poor state of repair, these funds will be used to repave the roads. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally repaved roads have a lower maintenance cost. The DPW will lower its backlog of failed pavements eventually having the system in a state of good repair.
City Sidewalk Improvements	2023	Infrastructure	Department of Public Works	\$ 300,000	Borrowing		20	2.50%		Included in DPW Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
City Sidewalk Improvements	2024	Infrastructure	Department of Public Works	\$ 300,000	Borrowing					Included in DPW Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
City Sidewalk Improvements	2025	Infrastructure	Department of Public Works	\$ 300,000	Borrowing					Included in DPW Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Sidewalk Improvements	2026	Infrastructure	Department of Public Works	\$ 300,000	Borrowing					Included in DPW Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
City Sidewalk Improvements	2027	Infrastructure	Department of Public Works	\$ 300,000	Borrowing					Included in DPW Operating Budget	25	Replacement of sidewalks on various streets, the specific locations will change year to year. The city's sidewalks are in a poor state of repair, these funds will be used to replace sidewalks. The existing materials are either incorporated into the pavement or recycled. Chapter 90 funds are used to supplement this task. Annual maintenance costs are included in the DPW budget, generally replaced sidewalks have a lower maintenance cost. The DPW will lower its backlog of failed sidewalks eventually having the system in a state of good repair.
Clark Pond Dam	2026	Infrastructure	Department of Public Works	\$ 114,000	Borrowing					Included in DPW Operating Budget	50	Failure due to age, capacity and regulations
Clinton Street Drainage	2024	Infrastructure	Department of Public Works	\$ 100,000	Borrowing					In Operating Budget	50	Cause of Failure - Capacity
Congress Street Drainage	2026	Infrastructure	Department of Public Works	\$ 675,000	Borrowing					In Operating Budget	50	Cause of Failure - Capacity
Old Dam	2023	Infrastructure	Department of Public Works	\$ 250,000	Borrowing					Included in DPW Operating Budget	50	Failure due to age
DPW Vehicle Replacement Payment 2 of 3	2022	Vehicles	Department of Public Works	\$ 24,000	DPW Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
DPW Vehicle Replacement Payment 1 of 3	2024	Vehicles	Department of Public Works	\$ 24,000	DPW Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Dump Truck Payment 2 of 5	2022	Vehicles	Department of Public Works	\$ 41,977	Funded in Operating Budget					In Operating Budget	15	Payments for the loan on the new dump truck.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
DPW Vehicle Replacement Payment 2 of 3	2025	Vehicles	Department of Public Works	\$ 24,000	DPW Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
DPW Vehicle Replacement Payment 3 of 3	2023	Vehicles	Department of Public Works	\$ 24,000	DPW Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
DPW Vehicle Replacement Payment 3 of 3	2026	Vehicles	Department of Public Works	\$ 24,000	DPW Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Fourth Street Drainage	2022	Infrastructure	Department of Public Works	\$ 90,000	Borrowing		18	2.50%	\$ 8,313	In Operating Budget	50	We are receiving legal settlement for a portion of this. Cause of Failure- Capacity
Dump Truck Payment 3 of 5	2023	Vehicles	Department of Public Works	\$ 65,000	Funded in Operating Budget					In Operating Budget	15	Payments for the loan on the new dump truck.
Dump Truck Payment 4 of 5	2024	Vehicles	Department of Public Works	\$ 65,000	Funded in Operating Budget					In Operating Budget	15	Payments for the loan on the new dump truck.
Dump Truck Payment 5 of 5	2025	Vehicles	Department of Public Works	\$ 65,000	Funded in Operating Budget					In Operating Budget	15	Payments for the loan on the new dump truck.
Elm Street Bridge	2024	Infrastructure	Department of Public Works	\$ 150,000	Borrowing					In Operating Budget	50	Cause of Failure- Deterioration
Entrance at City Hall, Safety Complex, Elm Street Fire, DPW, LSB	2023	Buildings & Improvements	Department of Public Works	\$ 170,000	Borrowing					In Operating Budget	30	Entrance at City Hall \$75,000, Safety Complex \$25,000, Elm Street Fire \$50,000, DPW \$15,000, LSB \$5,000
Fern Ave Drainage	2024	Infrastructure	Department of Public Works	\$ 40,000	Borrowing					In Operating Budget	50	Cause of Failure- icing

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 9/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Friend Street Drainage	2022	Infrastructure	Department of Public Works	\$ 1,100,000	Borrowing		20	2.50%	\$ 95,563	In Operating Budget	50	Cause of Failure - Capacity
Hex Box Leases Payment 3 of 3	2022	Equipment	Department of Public Works	\$ 16,000	Funded in Operating Budget					None	10	Lease Payment 3 of 3.
Lower Millard Parking Deck	2022	Infrastructure	Department of Public Works	\$ 500,000	Borrowing		10	2.50%	\$ 68,125	\$4,000 annually for sealant	10	This project proposes substantial repairs to the lower Mill Yard parking deck. The existing deck is deteriorating and several portions of the deck are falling. The replaced concrete will be disposed of. The parking deck is eligible for use of Chapter 89 funds. The deck should be sealed every other year amounting to an annual cost of \$2,000. The department will no longer have to make temporary repairs to the deck.
HVAC at City Hall, Library and Visitor Center	2023	Buildings & Improvements	Department of Public Works	\$ 160,000	Borrowing					In Operating Budget	20	Replacement of heating systems in City Hall and heating and cooling in DPW. Both systems are failing and need to be replaced. The City would enjoy reliable environmental controls in its buildings and reduce energy cost.
Nimball Road Bridge	2023	Infrastructure	Department of Public Works	\$ 125,000	Borrowing					In Operating Budget	50	Cause of Failure - Deterioration
Nimball Road Drainage	2024	Infrastructure	Department of Public Works	\$ 100,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural
Lake Gardner Dam	2023	Infrastructure	Department of Public Works	\$ 135,000	Borrowing					Included in DPW Operating Budget	50	Needs maintenance
Makeral Spreader	2022	Equipment	Department of Public Works	\$ 48,500	Borrowing		9	2.50%	\$ 10,213	None	15	Additional spreaders for trucks #25 and #2. These trucks currently do not have spreaders. The routes these trucks plow require a separate vehicle to treat the roads during storms. If installed DPW will have the ability to have full coverage of the City's main roads.
Main Street Arch	2025	Infrastructure	Department of Public Works	\$ 75,000	Borrowing					In Operating Budget	50	Cause of Failure - Deterioration
Old Street Bridge Replacement Engineering	2022	Infrastructure	Department of Public Works	\$ 450,000	Borrowing		20	2.50%	\$ 41,563	None	50	The project proposes a replacement for the Old Street Bridge. The bridge is in a state of disrepair and urgently needs replacement. The existing bridge will be disposed of. The project is eligible for the Transportation Improvement Program if the city will undertake the design effort. The replaced bridge will have minimal annual maintenance cost. The department will no longer have to maintain and inspect a deficient bridge. The city will have safe conveyance over the river walk.
Market Street Drainage	2024	Infrastructure	Department of Public Works	\$ 350,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Roofs at City Hall, Safety Complex, Elm Street Fire, DPW, Visitor Center	2022	Buildings & Improvements	Department of Public Works	\$ 202,000	Borrowing		20	2.50%	\$18,6536	In Operating Budget	30	Full Replacement \$1,160,000- City Hall \$300,000, Safety Complex \$120,000, Elm Street Fire \$95,000, DPW \$475,000, Library \$150,000, LGB \$10,000, Visitor Center \$10,000
Snow Truck Payment 3 of 3	2022	Vehicles	Department of Public Works	\$ 48,484	Funded in Operating Budget					None	10	Lease Payment 3 of 3.
Spreader-Controls	2022	Equipment	Department of Public Works	\$ 85,000	Borrowing		10	2.50%	\$ 13,063	In Operating Budget	10	Installation of spreader controls in all sanding trucks. Current controls are all manual and inefficient in the distribution of material. This is expected to save \$10k of thousand of dollars per year in salt costs and a reduction in the environmental and infrastructure damage caused by the salt.
Other Street Drainage Projects	2023	Infrastructure	Department of Public Works	\$ 120,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural
Other Street Drainage Projects	2024	Infrastructure	Department of Public Works	\$ 120,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural
Other Street Drainage Projects	2025	Infrastructure	Department of Public Works	\$ 120,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural
Other Street Drainage Projects	2026	Infrastructure	Department of Public Works	\$ 120,000	Borrowing					In Operating Budget	50	Cause of Failure - Structural
Pond Hill Road Drainage	2024	Infrastructure	Department of Public Works	\$ 40,000	Borrowing					In Operating Budget	50	Cause of Failure - Icing
Pond Street Bridge	2023	Infrastructure	Department of Public Works	\$ 50,000	Borrowing					In Operating Budget	50	Cause of Failure - Deterioration
R Street Bridge	2026	Infrastructure	Department of Public Works	\$ 750,000	Borrowing					In Operating Budget	50	Cause of Failure - Deterioration
Roofs at City Hall, Safety Complex, DPW, Library, LGB	2023	Buildings & Improvements	Department of Public Works	\$ 853,000	Borrowing		20	2.50%		In Operating Budget	30	Full Replacement \$1,160,000- City Hall \$300,000, Safety Complex \$120,000, Elm Street Fire \$95,000, DPW \$475,000, Library \$150,000, LGB \$10,000, Visitor Center \$10,000
Seating at City Hall, Safety Complex, Elm Street Fire, Library, Visitor Center, Park Bathrooms	2023	Buildings & Improvements	Department of Public Works	\$ 138,000	Borrowing					In Operating Budget	10	Seating at City Hall \$25,000, Safety Complex \$50,000, Elm Street Fire \$15,000, Library \$50,000, Visitor Center \$10,000, Park Bathrooms \$8,000

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
South Hampton Road Drainage	2024	Infrastructure	Department of Public Works	\$ 350,000	Borrowing					In Operating Budget	50	Cause of Failure - Capacity
State Line Dam	2025	Infrastructure	Department of Public Works	\$ 566,000	Borrowing					Included in DPW Operating Budget	50	Failure due to age, regulations and capacity
Tribury Pond Dam	2023	Infrastructure	Department of Public Works	\$ 78,000	Borrowing					Included in DPW Operating Budget	50	Needs maintenance
Windows & Doors at City Hall, Safety Complex, Elm Street Fire, LGB, Visitor Center, Park Bathrooms, Park Garage	2024	Buildings & Improvements	Department of Public Works	\$ 438,000	Borrowing					In Operating Budget	30	City Hall \$150,000, Safety Complex \$180,000, Elm Street Fire \$45,000, LGB \$15,000, Visitor Center \$15,000, Park Bathrooms \$15,000, Park Garage \$18,000
Woodmar Road Drainage	2025	Infrastructure	Department of Public Works	\$ 120,000	Borrowing					In Operating Budget	50	Cause of Failure - Capacity
Fire Engine	2022	Vehicles	Fire	\$ 695,000	NOT FUNDED		15	2.50%	\$ 75,438	\$3,000 annually	15	The current 1995 KME Fire Engine is not in service. The pump is broken and has been discontinued by the manufacturer. When one of the front line pieces of equipment is having preventative maintenance, yearly testing or inspection the City only has (1) Fire engine.
Scale Ratio Equipment Upgrade	2022	Equipment	Fire	\$ 300,000	Paid by North Shore 911 Communications Center							
Fire Department Ladder Truck - Total Cost \$1,285,000	2022	Vehicles	Fire	\$ 290,000	Borrowing		10	2.50%	\$ 40,500	\$3,000 annually	20	This is to replace the City's 28 year old Ladder Truck which is the only ladder truck owned by the City. The current truck is at the very end of its useful life. The vehicle has body and frame rust. Total cost for new Ladder Truck \$1,285,000
Fire Department Ladder Truck - Total Cost \$1,285,000	2022	Vehicles	Fire	\$ 975,000	FEMA Grant up to \$975,000					\$3,000 annually	20	This is to replace the City's 28 year old Ladder Truck which is the only ladder truck owned by the City. The current truck is at the very end of its useful life. The vehicle has body and frame rust. Total cost for new Ladder Truck \$1,285,000
Ambulance Lease Pw 1 of 3	2022	Vehicles	Fire	\$ 100,000	3 Year Lease Purchase		3		\$ 100,000	\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (2&1) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Ambulance Lease Pay 1 of 3	2025	Vehicles	Fire	\$ 110,000	3 Year Lease Purchase					\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Ambulance Lease Pay 2 of 3	2023	Vehicles	Fire	\$ 100,000	3 Year Lease Purchase					\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Ambulance Lease Pay 2 of 3	2026	Vehicles	Fire	\$ 110,000	3 Year Lease Purchase					\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Ambulance Lease Pay 3 of 3	2024	Vehicles	Fire	\$ 100,000	3 Year Lease Purchase					\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
Ambulance Lease Pay 3 of 3	2027	Vehicles	Fire	\$ 110,000	3 Year Lease Purchase					\$2,500 - \$3,000 annually	6	This would replace a 2014 (purchased in 2016 Demo). This is the correct replacement time for this ambulance. The City has (2). Both are used daily to transport patients and generate income for the City. In addition to our normal ambulance runs, we are seeing an increased use as a result of COVID. With the replacement of ambulances every 6 years the City will avoid costly mechanical issues. More importantly, the City will have (2) reliable ambulances as mutual aid is not a guarantee. Extended wait time for patients requiring medical care and loss of revenue for the City are considerations. The ambulance will be purchased in compliance with MA State Bid Procedures.
(2) Fire Department Command Vehicles Lease Payment 1 of 5	2022	Vehicles	Fire	\$ 30,000	NOT FUNDED		5		\$ 30,000	\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/EMS gear, our accountability system, mass casualty system and many other items.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
(2) Fire Department Command Vehicles Lease Payment 2 of 5	2023	Vehicles	Fire	\$ 30,000	5 Year Lease Purchase					\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/BMS gear, our accountability system, mass casualty system and many other items.
(2) Fire Department Command Vehicles Lease Payment 3 of 5	2024	Vehicles	Fire	\$ 30,000	5 Year Lease Purchase					\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/BMS gear, our accountability system, mass casualty system and many other items.
(2) Fire Department Command Vehicles Lease Payment 4 of 5	2025	Vehicles	Fire	\$ 30,000	5 Year Lease Purchase					\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/BMS gear, our accountability system, mass casualty system and many other items.
(2) Fire Department Command Vehicles Lease Payment 5 of 5	2026	Vehicles	Fire	\$ 30,000	5 Year Lease Purchase					\$500 - \$2,000 annually	6	These vehicles will replace a 2008 Chevy Tahoe and a 2013 Ford Expedition. These vehicles serve as the Chief's Officer's mobile office. The vehicles serve as the command post at incidents and are equipped with radios, fire/BMS gear, our accountability system, mass casualty system and many other items.
Pickup-Truck, Lease Pay 1 of 5	2022	Vehicles	Fire	\$ 8,000	NOT FIANDED		5		\$ 8,000	\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store shivering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Pickup-Truck, Lease Pay 2 of 5	2023	Vehicles	Fire	\$ 8,000	5 Year Lease Purchase					\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store shivering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Pickup-Truck, Lease Pay 3 of 5	2024	Vehicles	Fire	\$ 8,000	5 Year Lease Purchase					\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store shivering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Pickup-Truck, Lease Pay 4 of 5	2025	Vehicles	Fire	\$ 8,000	5 Year Lease Purchase					\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store shivering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Pickup-Truck, Lease Pay 5 of 5	2026	Vehicles	Fire	\$ 8,000	5 Year Lease Purchase					\$500 - \$1,000 annually	6	This vehicle would be used to haul trailers that store shivering equipment or equipment for emergency responders during long term events such as disasters. The current vehicle that hauls these trailers exceeds the vehicles hauling capacity.
Fire Department Monitors	2023	Equipment	Fire	\$ 100,000	Borrowing					None	8	These monitor-defibrillators are used in the Fire Department's ambulances. They are required to continue to provide ALS level service. The current monitors were purchased in 2015 and have a trade in value of \$5,000.
Fire Department Forestry Truck Lease Pay 1 of 3	2023	Vehicles	Fire	\$ 33,000	3 Year Lease Purchase					\$500 - \$1,500 annually	15	The current forestry truck is a 2007 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was repurposed. The bed for the truck came off and a new fire bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.
Fire Department Forestry Truck Lease Pay 2 of 3	2024	Vehicles	Fire	\$ 33,000	3 Year Lease Purchase					\$500 - \$1,500 annually	15	The current forestry truck is a 2007 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was repurposed. The bed for the truck came off and a new fire bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Fire Department Forestry Truck Lease Pay 2 of 3	2025	Vehicles	Fire	\$ 33,000	3 Year Lease Purchase					\$500 - \$1,500 annually	15	The current forestry truck is a 2010 Ford F550 which was originally an ambulance. When the ambulance box was no longer serviceable the truck was repurposed. The bed for the truck came off and a new flat bed was purchased in 2012. The tank and pump came from a 1988 forestry vehicle. The entire unit should be replaced.
Self Contained Breaching Apparatus	2024	Equipment	Fire	\$ 275,000	AFG Grant - Assistance to Firefighters Grant					\$3,000 - \$5,000 annual	15	This request is to replace the Fire Department's Self-Contained Breaching Apparatus which is at the end of its service life which poses a threat to the health and safety of employees. Salvage value of current apparatus is \$2,500.
Fire Department Command Car Lease Pay 1 of 3	2024	Vehicles	Fire	\$ 25,000	3 Year Lease Purchase					\$5,000 annually	6	This would replace the 2018 Ford Explorer which is currently used by the Chief. The 2018 Ford Explorer has a salvage value of \$4,000.
Fire Department Command Car Lease Pay 2 of 3	2025	Vehicles	Fire	\$ 25,000	3 Year Lease Purchase					\$3,000 annually	6	This would replace the 2018 Ford Explorer which is currently used by the Chief. The 2018 Ford Explorer has a salvage value of \$4,000.
Fire Department Command Car Lease Pay 3 of 3	2026	Vehicles	Fire	\$ 25,000	3 Year Lease Purchase					\$3,000 annually	6	This would replace the 2018 Ford Explorer which is currently used by the Chief. The 2018 Ford Explorer has a salvage value of \$4,000.
Harbor Master Watercraft	2025	Equipment	Harbor Master	\$ 250,000	Borrowing					\$7,500 to \$10,000	20	New watercraft to replace the use of the Harbor Master's personal watercraft used by the city.
Install of School Security Cameras & School Security Camera Plan	2023	Infrastructure	Information Technology							Included in Operating Budget	10	Elizabeth will work with CommStat to get pricing for this
City Building Security Cameras	2022	Infrastructure	IT	\$ 60,000	NOT FUNDED		10	2.50%	\$ 12,125	Included in Operating Budget	7	Hardware, Professional Services
City Building Security Cameras	2023	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
City Building Security Cameras	2024	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
City Building Security Cameras	2025	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
City Building Security Cameras	2026	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services

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City Desktops/Laptops	2023	Equipment	IT	\$ 12,000	Borrowing					Included in Operating Budget	5	Desktop hardware
City Desktops/Laptops	2024	Equipment	IT	\$ 12,000	Borrowing					Included in Operating Budget	5	Desktop hardware
City Desktops/Laptops	2025	Equipment	IT	\$ 12,000	Borrowing					Included in Operating Budget	5	Desktop hardware
City IT Hardware/Laptops	2026	Equipment	IT	\$ 12,000	Borrowing					Included in Operating Budget	5	Desktop hardware
City IT Hardware Refresh	2022	Infrastructure	IT	\$ 60,000	ARPA		5	2.50%	\$ 17,000	Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
City IT Hardware Refresh	2023	Infrastructure	IT	\$ 60,000	Borrowing	ARPA				Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
City IT Hardware Refresh	2024	Infrastructure	IT	\$ 60,000	Borrowing	ARPA				Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
City IT Hardware Refresh	2025	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
City IT Hardware Refresh	2026	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
City IT Refresh - Building Access Control	2022	Infrastructure	IT	\$ 60,000	NOT FUNDED		10	2.50%	\$ 12,125	Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
City IT Refresh - Building Access Control	2023	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
City IT Refresh - Building Access Control	2024	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Building Access Control - Hardware, Professional Services

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City IT Refresh - Building Access Control	2025	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
City IT Refresh - Building Access Control	2026	Infrastructure	IT	\$ 50,000	Borrowing					Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
City IT Servers	2022	Infrastructure	IT	\$ 50,000	ASPA	ASPA	5	2.50%	\$ 11,750	Included in Operating Budget	5	Server hardware
City IT Servers	2023	Infrastructure	IT	\$ 40,000	Borrowing	ASPA				Included in Operating Budget	5	Server hardware
City IT Servers	2024	Infrastructure	IT	\$ 40,000	Borrowing	ASPA				Included in Operating Budget	5	Server hardware
City IT Servers	2025	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware
City IT Servers	2026	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware
City IT Storage	2022	Infrastructure	IT	\$ 75,000	ASPA		5	2.50%	\$ 17,625	Included in Operating Budget	5	Storage array hardware and professional services
City Network LAN - Cabling for WAPS	2022	Infrastructure	IT	\$ 10,000	ASPA		2	2.50%	\$ 5,313	Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
City Network LAN - Cabling for WAPS	2023	Infrastructure	IT	\$ 10,000	Borrowing	ASPA				Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
City Network LAN - Cabling for WAPS	2024	Infrastructure	IT	\$ 10,000	Borrowing	ASPA				Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
City Network LAN - Cabling for WAPS	2025	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.

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Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Network LAN - Cabling for WAPS	2026	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
City Network LAN Switches	2022	Infrastructure	IT	\$ 100,000	NOT FUNDED		5	2.50%	\$ 23,500	Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Switches	2023	Infrastructure	IT	\$ 100,000	Borrowing	ABPA				Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Switches	2024	Infrastructure	IT	\$ 100,000	Borrowing	ABPA				Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Switches	2025	Infrastructure	IT	\$ 100,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Switches	2026	Infrastructure	IT	\$ 100,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Wireless Access Points	2022	Infrastructure	IT	\$ 200,000	NOT FUNDED		5	2.50%	\$ 47,000	Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Wireless Access Points	2023	Infrastructure	IT	\$ 60,000	Borrowing	ABPA				Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Wireless Access Points	2024	Infrastructure	IT	\$ 60,000	Borrowing	ABPA				Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Wireless Access Points	2025	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
City Network LAN Wireless Access Points	2026	Infrastructure	IT	\$ 60,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
City Network Testing & Analysis Tools	2022	Infrastructure	IT	\$ 25,000	NOT FUNDED		5	2.50%	\$ 5,875	Included in Operating Budget	5	Network Testing & Analysis Tools. This would be used by the new Network Administrator position in budget request.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (p&i) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
City Network WAN	2022	Infrastructure	IT	\$ 40,000	ASPA		5	2.59%	\$ 11,375	Included in Operating Budget	5	Fiber install
City Network WAN	2023	Infrastructure	IT	\$ 40,000	Borrowing	ASPA				Included in Operating Budget	5	Fiber install
City Network WAN	2024	Infrastructure	IT	\$ 40,000	Borrowing	ASPA				Included in Operating Budget	5	Fiber install
City Network WAN	2025	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Fiber install
City Network WAN	2026	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Fiber install
City Plotters	2023	Infrastructure	IT	\$ 9,000						Included in Operating Budget	5	Plotters (Big Printers for DPW Plans)
Citywide Web Redesign	2022	Infrastructure	IT	\$ 29,951	ASPA					Annual licensing fee is \$7,088	5	To redesign city web page with full content migration up to 300 pages with upgraded functionality to include agenda center, notify me alerts and other interactive tools. Capability for separate sub web pages for city departments for additional cost.
Phones	2023	Infrastructure	IT	\$ 61,200							5	IT Department working on estimates.
Phones	2023	Infrastructure	IT	\$ 108,000							5	IT Department working on estimates.
School Building Security Cameras	2023	Infrastructure	IT	\$ 50,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
School Building Security Cameras	2024	Infrastructure	IT	\$ 50,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
School Building Security Cameras	2025	Infrastructure	IT	\$ 50,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services

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School Building Security Cameras	2026	Infrastructure	IT	\$ 50,000	Borrowing					Included in Operating Budget	7	Hardware, Professional Services
School IT Hardware Refresh	2022	Infrastructure	IT	\$ 40,000	ESSER		5	2.50%	\$ 11,375	Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
School IT Hardware Refresh	2023	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
School IT Hardware Refresh	2024	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
School IT Hardware Refresh	2025	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
School IT Hardware Refresh	2026	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Power, UPS, Cooling, Cabinets, Structural/Power
School IT Refresh - Building Access Control	2023	Infrastructure	IT	\$ 120,000			6	2.50%	\$ 34,125	Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
School IT Refresh - Building Access Control	2023	Infrastructure	IT	\$ 70,000	Borrowing					Included in Operating Budget	5	Building Access Control - Hardware, Professional Services
School IT Servers	2022	Infrastructure	IT	\$ 50,000	ESSER		5	2.50%	\$ 11,750	Included in Operating Budget	5	Server hardware
School IT Servers	2023	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware
School IT Servers	2024	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware
School IT Servers	2025	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware

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School IT Servers	2026	Infrastructure	IT	\$ 40,000	Borrowing					Included in Operating Budget	5	Server hardware
School IT Storage	2022	Infrastructure	IT	\$ 75,000	ESSER		5	2.50%	\$ 17,625	Included in Operating Budget	5	Storage array hardware and professional services
School Laptops	2022	Equipment	IT	\$ 20,000	ESSER		2	2.50%	\$ 11,376	Included in Operating Budget	5	Laptops
School Laptops	2023	Equipment	IT	\$ 20,000	Borrowing		2	2.50%		Included in Operating Budget	5	Laptops
School Laptops	2024	Equipment	IT	\$ 20,000	Borrowing		2	2.50%		Included in Operating Budget	5	Laptops
School Network LAN- Cabling for WAPs	2022	Infrastructure	IT	\$ 10,000	ESSER		2	2.50%	\$ 5,313	Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
School Network LAN- Cabling for WAPs	2023	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
School Network LAN- Cabling for WAPs	2024	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
School Network LAN- Cabling for WAPs	2025	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
School Network LAN- Cabling for WAPs	2026	Infrastructure	IT	\$ 10,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services. Replace CAT 5 with CAT 6.
School Network LAN Switches	2022	Infrastructure	IT	\$ 200,000	ESSER		5	2.50%	\$ 47,000	Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Switches	2023	Infrastructure	IT	\$ 55,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services

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School Network LAN Switches	2024	Infrastructure	IT	\$ 55,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Switches	2025	Infrastructure	IT	\$ 55,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Switches	2026	Infrastructure	IT	\$ 55,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Wireless Access Points	2022	Infrastructure	IT	\$ 75,000	ESSER		5	2.50%	\$ 17,625	Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Wireless Access Points	2023	Infrastructure	IT	\$ 75,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Wireless Access Points	2024	Infrastructure	IT	\$ 75,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Wireless Access Points	2025	Infrastructure	IT	\$ 75,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network LAN Wireless Access Points	2026	Infrastructure	IT	\$ 75,000	Borrowing					Included in Operating Budget	5	Hardware, Professional Services
School Network Testing & Analysis Tools	2022	Infrastructure	IT	\$ 25,000	ESSER		5	2.50%	\$ 5,875	Included in Operating Budget	5	Network Testing & Analysis Tools. This would be used by the new Network Administrator position in budget request.
School Network WAN	2022	Infrastructure	IT	\$ 20,000	ESSER		4	2.50%	\$ 5,688	Included in Operating Budget	5	Fiber Install
School Network WAN	2023	Infrastructure	IT	\$ 20,000	Borrowing					Included in Operating Budget	5	Fiber Install
School Network WAN	2024	Infrastructure	IT	\$ 20,000	Borrowing					Included in Operating Budget	5	Fiber Install

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School Network WAN	2025	Infrastructure	IT	\$ 20,000	Borrowing					Included in Operating Budget	5	Fiber install
School Network WAN	2026	Infrastructure	IT	\$ 20,000	Borrowing					Included in Operating Budget	5	Fiber install
Accessible Ramp Replacement	2023	Buildings & Improvements	Library	\$ 80,000	Borrowing					Included in Operating Budget	15	Current ramp was installed as a temporary solution in 2007. The condition has been flagged by the building inspector as an imminent need with insecure supports and rust throughout the structure. This is the only ADA accessible entrance for the Library. Price is \$80K to \$100K.
Library Copper Repair	2023	Buildings & Improvements	Library	\$ 20,000	Borrowing					None	20	Repairs to copper gutters and flashing
Library Masonry Repair	2023	Buildings & Improvements	Library	\$ 88,000	Borrowing					Annual inspection and maintenance would be required.	40	Repair and deep cleaning of masonry.
Amesbury Public Library Website	2023	Computer Software	Library	\$ 5,000						About \$3,000 annually	10	To replace the current website with a more user friendly site that has responsive design and is easier for staff to maintain. The project could be a major initiative that the Friends of Amesbury Public Library could fundraise around. Cost is \$50K to \$70K.
Library Exterior Trim Paint	2022	Buildings & Improvements	Library	\$ 15,000	Funded from Friends of the Library					None	10	Repair, sanding, and painting building exterior.
Complete Build at Welcome Center	2022	Buildings & Improvements	Mayor	\$ 10,000	Allocate Bond Premium					In Operating Budget	20	To complete the build out of Welcome Center so this space may be rented out.
Way Finding Signs	2022	Other Tangible Capital Assets	Mayor	\$ 17,000	Reallocate from Lake Gardner Gates + \$7K from Bond Premium					None	20+	Programming design, documentation and development of way finding signs. Phase I of this project was paid for by Chamber of Commerce.
Feasibility Study for Public Safety, City Hall, Library	2022	Other Tangible Capital Assets	Mayor	\$ 100,000	Borrowing		20	2.50%	\$ 8,688	None	20	To review and devise a high level design plan for the down town buildings including Police, Library, City Hall and Fire Dept. Bays. These buildings are in very poor condition and do not adequately serve the City or the Departments.
Cell block-booking room architectural analysis and feasibility study	2023	Buildings & Improvements	Police	\$ 50,000	Borrowing					In Operating Budget	20	To bring cell block and booking area into compliance with state statutes and regulations
Police front facade	2023	Buildings & Improvements	Police	\$ 50,000	Borrowing					In Operating Budget	20	Funds requested to demolish and replace existing front facade of police station.

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Police handi-cap access	2023	Buildings & Improvements	Police	\$ 50,000	Borrowing					In Operating Budget	20	Funds requested to install modular L Ramp system for ADA compliance. L Ramp Structure \$25,000, Site Prep & Landscaping \$10,000, Front Entrance/Structure \$25,000
Police building maintenance and repairs	2023	Buildings & Improvements	Police	\$ 1,02,600	Borrowing					In Operating Budget	20	Mezzanine \$3,200, Training Room \$2,400, Detective's Office \$4,200, Rear Stairway \$4,200, Sullyport \$3,500, Rear Entrance \$3,100, Replace 18 windows \$17,600, Gym Rubber Flooring \$600, Front of Building \$34,600, Communications Room \$2,000, Friend St. Site of Building \$16,600, Locker Room \$800
Emergency Backup Generator	2023	Equipment	Police	\$ 50,000	Borrowing					In Operating Budget	20	Request to purchase a backup generator to replace 2000 generator. This powers the Police Department and City Hall.
Dispatch Radio Tower	2022	Infrastructure	Police	\$ 56,295	Borrowing		10	2.50%	\$ 13,265	In Operating Budget	10	This request is to expand police radio system to have a backup radio transmission and to allow for future conversion to a digital system \$22,250. This funding would also purchase new portable and mobile radios equipped with Project 25 and AES-256 encryption \$34,035.
AMS Replace TPO Roof w/ EPDM (or) PVC Roof	2023	Buildings & Improvements	Public Schools	\$ 1,929,625	MSBA/Borrowing					Maintenance Budget	20	The AMS roof has been "PEEL N' STICK" patched for years. The school department has made some progress last year with close to \$15,000 in repairs but no leaks continue to appear. The current roof is a PVC roof and is difficult to repair. TPO & EPDM are similar in durability. Price is \$1,860,000 to \$1,989,250
AMS & AMS Building Envelope/Window Assessment	2022	Buildings & Improvements	Public Schools	\$ 12,000	Surplus Capital					None	20	This is to provide a proactive assessment for the need of window replacement at both AMS & AMS.
AMS Roof Repair	2023	Buildings & Improvements	Public Schools	\$ 36,825	Borrowing					Included	5	AMS roof repairs are needed over the Library, Gymnasium, Cafeteria, Kitchen and a few Classrooms. This is the interest of the school roofs and it needs minimal proper repair to continue it's life expectancy.
AMS Athletic Track Reclaim & Resurface	2022	Land & Land Improvements	Public Schools	\$ 400,000	NOT FUNDED		7	2.50%	\$ 74,250	Maintenance Budget	7	Rubber athletic tracks should be resurfaced every 5-7 years. This track has not been resurfaced once. The track has dimpling, bubbling, cracks and openings. Some patches have been applied but the track is unsafe.
AMS Paving Repairs	2022	Land & Land Improvements	Public Schools	\$ 15,000	NOT FUNDED		3	2.50%	\$ 5,500	Maintenance Budget	3	This project is for "cross cutting", where there has been damage. Cross cutting allows for a seamless patch and more efficient maintenance costs.
AMS Cafeteria Oven Replacement	2023	Equipment	Public Schools	\$ 50,800	Borrowing					Maintenance Budget	15	AMS has 2 ovens that are faulty and are over 35 years old. The ovens have not been maintained and are used every day for lunches.
AMS Cafeteria Equipment Repairs	2023	Equipment	Public Schools	\$ 46,000	Borrowing					Included	10	The garbage disposal (2) ovens, steamers and warmers are all in need of repairs. The disposal was removed because it was not operational.
AMS Sanding & Resurfacing Gymnasium	2022	Buildings & Improvements	Public Schools	\$ 11,200	NOT FUNDED		2	2.50%	\$ 6,543	Maintenance Budget	1	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repaired.

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AMS & CES Handicapped Accessible Doors	2022	Buildings & Improvements	Public Schools	\$ 30,000	Borrowing		6	2.50%	\$ 6,063	Maintenance Budget	20	This project is will allow for ADA compliant floors.
AMS HVAC in Server Room	2022	Buildings & Improvements	Public Schools	\$ 5,300	Surplus Capital					Maintenance Budget	20	The AMS server room was deemed inefficient by the previous IT Director for the number of servers stored there. The A/C unit itself is sub-standard for comparably sized units.
AMS Roof Repair	2022	Buildings & Improvements	Public Schools	\$ 56,055	Borrowing		5	2.50%	\$ 17,956	Included	5	The purpose of the repair is to patch areas of concern if a full roof replacement project is not completed. A full roof replacement is recommended.
AMS Hot Water Tank	2023	Equipment	Public Schools	\$ 15,000	Borrowing					Maintenance Budget	20	The hot water tank has had numerous issues maintaining heat. Several leaks have been repaired.
AMS Improvements to Athletic Fields & Fences	2023	Land & Land Improvements	Public Schools	\$ 80,000	Borrowing					Maintenance Budget	10	Every school district should have an ongoing field maintenance plan, which Amesbury does not. If funds are available the fields are seeded and fertilized. The poor irrigation and lack of drainage needs to be addressed. Most of the fence is damaged and dangerous on back stops and gates.
AMS Sanding & Resurfacing Gymnasium	2022	Buildings & Improvements	Public Schools	\$ 14,000	NOT FUNDED		2	2.50%	\$ 9,413	Maintenance Budget	5	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repainted.
AMS Repair to Basement due to severe leaking	2024	Buildings & Improvements	Public Schools	\$ 65,000	Borrowing					Maintenance Budget	20	Repair cracks and seal the cement foundation to stop the flooding in the basement. This is a health issue.
CES HVAC replacement (2 of 8 units)	2022	Buildings & Improvements	Public Schools	\$ 390,000	Borrowing		20	2.50%	\$ 34,375	Maintenance Budget	20	All (8) units falling and are 10+ years past their life expectancy. The recommendation is to replace them all at once and not piece meal over time thus risking a failure of one or more units.
CES HVAC replacement (2 of 8 units)	2023	Buildings & Improvements	Public Schools	\$ 390,000	Borrowing		20	2.50%	\$ 34,375	Maintenance Budget	20	All (8) units falling and are 10+ years past their life expectancy. The recommendation is to replace them all at once and not piece meal over time thus risking a failure of one or more units.
CES HVAC replacement (2 of 8 units)	2024	Buildings & Improvements	Public Schools	\$ 390,000	Borrowing		20	2.50%	\$ 34,375	Maintenance Budget	20	All (8) units falling and are 10+ years past their life expectancy. The recommendation is to replace them all at once and not piece meal over time thus risking a failure of one or more units.
CES HVAC replacement (2 of 8 units)	2025	Buildings & Improvements	Public Schools	\$ 390,000	Borrowing		20	2.50%	\$ 34,375	Maintenance Budget	20	All (8) units falling and are 10+ years past their life expectancy. The recommendation is to replace them all at once and not piece meal over time thus risking a failure of one or more units.
CES Loading Dock and side concrete stair repair	2022	Buildings & Improvements	Public Schools	\$ 30,000	Borrowing		6	2.50%	\$ 6,063	Maintenance Budget	15	The railings are not secure and the steps have eroded away. The loading dock has been patched numerous times but it is unsafe.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
CES Roof Replace North side shingle roof	2022	Buildings & Improvements	Public Schools	\$ 40,475	NOT FUNDED		5	2.50%	\$ 11,882	Included	5	The shingle roof of CES is 35+ years old. The only maintenance that has been done over the years is patching. The roof has holes, missing shingles, and moss growing on it.
AMS Sanding & Resurfacing Gymnasium	2023	Buildings & Improvements	Public Schools	\$ 11,200	Borrowing					Maintenance Budget	1	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repainted.
AMS Sanding & Resurfacing Gymnasium	2024	Buildings & Improvements	Public Schools	\$ 11,200	Borrowing					Maintenance Budget	1	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repainted.
CES Soccer Field Irrigation	2022	Land & Land Improvements	Public Schools	\$ 100,000	NOT FUNDED		10	2.50%	\$ 13,625	Maintenance Budget	10	There is no irrigation in this field. This project would add 10 zones, dew point sensors, and remote control sensor access to irrigation. The price includes surveying, ports and labor costs.
AMS Sanding & Resurfacing Gymnasium	2023	Buildings & Improvements	Public Schools	\$ 14,000	Borrowing					Maintenance Budget	1	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repainted.
AMS Sanding & Resurfacing Gymnasium	2024	Buildings & Improvements	Public Schools	\$ 14,000	Borrowing					Maintenance Budget	1	This is an annual cost. Gymnasium floors should be sanded and refinished every year to maintain its structure. Every 5 years the floor needs to be sanded down to original surface and repainted.
AMS Replace Fence by Tennis Courts	2023	Land & Land Improvements	Public Schools	\$ 9,500	Borrowing					Maintenance Budget	10	This is to replace (2) sections of fencing and all the gates which are in disrepair and should be replaced for safety.
AMS Pressure Wash Exterior of Building - One side per year	2023	Buildings & Improvements	Public Schools	\$ 10,500	Borrowing					\$10,500 annually for 4 years	4	Remove dirt, exhaust fume, lime build up. This is not only for aesthetic reasons but to keep the brick from eroding over time.
AMS Pressure Wash Exterior of Building - One side per year	2024	Buildings & Improvements	Public Schools	\$ 10,500	Borrowing					\$10,500 annually for 4 years	1	Remove dirt, exhaust fume, lime build up. This is not only for aesthetic reasons but to keep the brick from eroding over time.
AMS Pressure Wash Exterior of Building - One side per year	2025	Buildings & Improvements	Public Schools	\$ 10,500	Borrowing					\$10,500 annually for 4 years	1	Remove dirt, exhaust fume, lime build up. This is not only for aesthetic reasons but to keep the brick from eroding over time.
AMS Pressure Wash Exterior of Building - One side per year	2026	Buildings & Improvements	Public Schools	\$ 10,500	Borrowing					\$10,500 annually for 4 years	1	Remove dirt, exhaust fume, lime build up. This is not only for aesthetic reasons but to keep the brick from eroding over time.
AMS Roof Maintenance if not Replaced	2023	Buildings & Improvements	Public Schools	\$ 45,000	Borrowing					\$50,000 FY 22, \$45,000 FY 23, \$35,000 FY 24, \$25,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
AMS Roof Maintenance if not Replaced	2024	Buildings & Improvements	Public Schools	\$ 35,000	Borrowing					\$50,000 FY 22, \$45,000 FY 23, \$35,000 FY 24, \$25,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
AMS Roof Maintenance if not Replaced	2025	Buildings & Improvements	Public Schools	\$ 25,000	Borrowing					\$50,000 FY 22, \$45,000 FY 23, \$35,000 FY 24, \$25,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
CES Roof Maintenance if not Replaced	2023	Buildings & Improvements	Public Schools	\$ 45,000	Borrowing					\$45,000 FY 22, \$35,000 FY 23, \$25,000 FY 24, \$15,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
CES Roof Maintenance if not Replaced	2024	Buildings & Improvements	Public Schools	\$ 35,000	Borrowing					\$45,000 FY 22, \$35,000 FY 23, \$25,000 FY 24, \$15,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
CES Roof Maintenance if not Replaced	2025	Buildings & Improvements	Public Schools	\$ 25,000	Borrowing					\$45,000 FY 22, \$35,000 FY 23, \$25,000 FY 24, \$15,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
CES Roof Maintenance if not Replaced	2026	Buildings & Improvements	Public Schools	\$ 15,000	Borrowing					\$45,000 FY 22, \$35,000 FY 23, \$25,000 FY 24, \$15,000 FY 25	5	These are the estimated costs to continue repairs if the roof is not replaced. This is only taking into account typical issues not unforeseen issues.
CES Window Replacement	2022	Buildings & Improvements	Public Schools	\$ 10,000	School Operating Budget					Maintenance Budget	20	This is to replace poorly sealed windows that do not lock and are hard to open. Having accessible windows is a must for air exchange, especially after COVID.
District Chevrolet Express Cargo Van	2022	Vehicles	Public Schools	\$ 12,000	3 Year Lease Purchase		3		\$ 12,000	Maintenance Budget	5	The current vehicle is 20 years old and has ignition and steering issues after making \$4,000 in repairs.
District Chevrolet Express Cargo Van	2023	Vehicles	Public Schools	\$ 12,000	3 Year Lease Purchase					Maintenance Budget	5	The current vehicle is 20 years old and has ignition and steering issues after making \$4,000 in repairs.
District Chevrolet Express Cargo Van	2024	Vehicles	Public Schools	\$ 12,000	3 Year Lease Purchase					Maintenance Budget	5	The current vehicle is 20 years old and has ignition and steering issues after making \$4,000 in repairs.
District Chevrolet Silverado V-8 Truck	2022	Vehicles	Public Schools	\$ 55,000	NOT FUNDED		3		\$ 55,000	Maintenance Budget	5	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.
District Chevrolet Silverado V-8 Truck	2023	Vehicles	Public Schools	\$ 55,000	3 Year Lease Purchase					Maintenance Budget	5	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
District Chevrolet Silverado V-8 Truck	2024	Vehicles	Public Schools	\$ 55,000	3 Year Lease Purchase					Maintenance Budget	5	One of the school's trucks is out of service with an estimated repair bill of \$5,000. There has been no fleet maintenance.
District Fisher Plow (for Chev Silverado V8)	2022	Equipment	Public Schools	\$ 6,880	NOT FUNDED		3		\$ 6,880	Maintenance Budget	10	This is a proposed new plow for the new truck.
District Fitness Equipment for Special Education Program	2022	Equipment	Public Schools	\$ 15,000	Stimulus Grant					Maintenance Budget	10	Replacement equipment for special education. The current equipment is broken or has exceeded its life expectancy.
District John Deere TX 442 Gator Utility Vehicle	2022	Equipment	Public Schools	\$ 9,100	Free Cash		2	2.50%	\$ 4,350	Maintenance Budget	10	The purpose of this request is to transport field equipment to and from fields without driving automobiles on the fields creating damage. Also, athletics can use the tractor for games and eventually a plow, sweeper, seed spreader could be added.
District LAWMAIRE ZTS Stand-On Aerator	2022	Equipment	Public Schools	\$ 11,500	Free Cash		2	2.50%	\$ 6,850	Maintenance Budget	10	An aerator is used to puncture holes into the ground in order to promote root growth and efficient use of seeding and fertilization. On a larger scale aeration reduces the possibility of injury by softening the soil.
District Salt & Sander (for Chev Silverado V8)	2022	Equipment	Public Schools	\$ 5,100	NOT FUNDED		3		\$ 5,100	Maintenance Budget	10	This will allow the school department to have a second sander on the new truck in order to more efficiently sand the schools which takes this duty off DPW.
District Smith Co. Infield Machine 16hp/12kw	2022	Equipment	Public Schools	\$ 18,883	Free Cash		3	2.50%	\$ 9,480	Maintenance Budget	10	This is an all-in-one infield conditioning machine that will help with dragging the fields, tilling up the hardened stone dust, work rake the over grown grass. It is intended that this will be used at all fields.
AHS TENNANT T-350 Stand-On Disc Floor Machine	2023	Equipment	Public Schools	\$ 9,974	Borrowing					Maintenance Budget	10	This is a floor auto scrubber for cleaning all floors including the wood gymnasium floors. Currently this is performed by a 3rd party contractor. This would allow the day staff to work more efficiently.
AHS TENNANT T-350 Stand-On Disc Floor Machine	2023	Equipment	Public Schools	\$ 9,974	Borrowing					Maintenance Budget	10	This is a floor auto scrubber for cleaning all floors including the wood gymnasium floors. Currently this is performed by a 3rd party contractor. This would allow the day staff to work more efficiently.
GES Gambel Shed 10x18 for mowers and snow blowers	2023	Buildings & Improvements	Public Schools	\$ 9,900	Borrowing					Maintenance Budget	10	Currently the snow blowers and zero turn mowers are kept in a plastic homeowner shed that is not fully secure and does not easily fit the equipment.
District Wide Re-key Schools to One Key System	2022	Buildings & Improvements	Public Schools	\$ 150,000	NOT FUNDED		15	2.50%	\$ 15,500	Maintenance Budget	15	Currently too many individuals have exterior access to the schools. This is a huge safety concern. Re-keying the schools allows for control over access. KABA PEAKS Keys or a similar system is recommended.
Manhole Rehabilitation	2023	Equipment	Sewer Department	\$ 70,000	Sewer Borrowing					None	25	Rebuild the masonry for sewer manholes in streets.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Manhole Rehabilitation	2024	Equipment	Sewer Department	\$ 70,000	Sewer Borrowing					None	25	Rebuild the masonry for sewer manholes in streets.
Manhole Rehabilitation	2025	Equipment	Sewer Department	\$ 70,000	Sewer Borrowing					None	25	Rebuild the masonry for sewer manholes in streets.
Manhole Rehabilitation	2026	Equipment	Sewer Department	\$ 70,000	Sewer Borrowing					None	25	Rebuild the masonry for sewer manholes in streets.
Manhole Rehabilitation	2022	Equipment	Sewer Department	\$ 70,000	Sewer Operating Budget		14	2.50%		None	25	Rebuild the masonry for sewer manholes in streets.
Rt 110 Sewer Pumping Station	2022	Infrastructure	Sewer Department	\$ 1,000,000	Sewer Borrowing		20	2.50%	\$ 86,875	\$5,000 inspection and repairs.	25	Solution to the obsolete sewer siphon under the Peewee River. The ~100 year siphon cannot handle the increase flow from the city in the Spring and back up onto Rt. 110.
Roofs at Sewer	2024	Buildings & Improvements	Sewer Department	\$ 350,000	Sewer Borrowing					None	30	Replacement of leaking roofs with metal roofing. The roofs have failed, leak and the shingles come off in large patches during wind storms. The old shingles will remain under the new roofing. The department will have a dry building and the city will avoid larger cost associated with damage caused by the leaks.
Sewer Department Vehicle Replacement Payment 3 of 3	2022	Vehicles	Sewer Department	\$ 25,000	Sewer Operating Budget					None	10	Replacement of a DPW vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item will be traded in order to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets.
Sewer Meters	2022	Equipment	Sewer Department	\$ 175,000	Sewer Operating Budget					None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer
Sewer Pump Station Facility Repairs	2022	Buildings & Improvements	Sewer Department	\$ 30,000	Sewer Operating Budget		6	2.50%		None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Ambsbury. These facilities would be older and more secure lowering potential maintenance costs.
Sewer Meters	2023	Equipment	Sewer Department	\$ 175,000	Sewer Operating Budget					None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer
Sewer Meters	2024	Equipment	Sewer Department	\$ 175,000	Sewer Operating Budget					None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Sewer Meters	2025	Equipment	Sewer Department	\$ 175,000	Sewer Operating Budget					None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer
Sewer Meters	2026	Equipment	Sewer Department	\$ 175,000	Sewer Operating Budget					None	20	This is to replace water meters that are outdated per state requirements. The water meters are used to bill sewer so the cost of the meters are split 50% water and 50% sewer
Sewer Pump Station Generator	2022	Equipment	Sewer Department	\$ 50,000	Sewer Operating Budget		10	2.50%		None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back-up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Sewer Pump Station Facility Repairs	2023	Buildings & Improvements	Sewer Department	\$ 30,000	Sewer Borrowing					None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Facility Repairs	2024	Buildings & Improvements	Sewer Department	\$ 30,000	Sewer Borrowing					None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Facility Repairs	2025	Buildings & Improvements	Sewer Department	\$ 30,000	Sewer Borrowing					None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Facility Repairs	2026	Buildings & Improvements	Sewer Department	\$ 30,000	Sewer Borrowing					None	10	Repairs to doors, roofs and walls for the 29 sewer pumping stations in Amesbury. These facilities would be drier and more secure lowering potential maintenance costs.
Sewer Pump Station Generator	2023	Equipment	Sewer Department	\$ 50,000	Sewer Borrowing					None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back-up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Sewer Pump Station Generator	2024	Equipment	Sewer Department	\$ 50,000	Sewer Borrowing					None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back-up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Sewer Pump Station Generator	2025	Equipment	Sewer Department	\$ 50,000	Sewer Borrowing					None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back-up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Sewer Pump Station Generator	2026	Equipment	Sewer Department	\$ 50,000	Sewer Borrowing					None	20	Installation of new generators at various sewer pumping stations. Almost half of our pumping stations do not have a back-up generator, requiring crews to go out and pump down stations during a power outage. This sometimes can lead to back-ups causing damage to private properties.
Water Street Station	2023	Infrastructure	Sewer Department	\$ 500,000	Sewer Borrowing					Included in Operating Budget for Sewer	25	Solution to the obsolete sewer siphon under the Powwow River. The *100 year siphon cannot handle the increase flow from the city in the Spring and backs up onto RR 110.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY 22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Treasurer's Office Update	2022	Buildings & Improvements	Treasurer/Collector	\$ 15,159	NOT FUNDED		3	2.50%	\$ 5,954	None	20	Cost of office update includes interior paint, carpet, cabinets, counter and electrical.
Buckwood Road Water Main	2025	Infrastructure	Water Department	\$ 1,755,000	Water Borrowing					Included in Water Operating Budget	100	Replace existing, underlined, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Clarks Road Water Main	2026	Infrastructure	Water Department	\$ 1,125,000	Water Borrowing					Included in Water Operating Budget	100	Replace existing, underlined, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Main Street Water Main	2028	Infrastructure	Water Department	\$ 2,362,500	Water Borrowing					Included in Water Operating Budget	100	Replace existing, underlined, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Merrimac Street Water Main	2029	Infrastructure	Water Department	\$ 1,080,000	Water Borrowing					Included in Water Operating Budget	100	Replace existing, underlined, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Middle Road Water Main	2027	Infrastructure	Water Department	\$ 2,812,500	Water Borrowing					Included in Water Operating Budget	100	Replace existing, underlined, unlined cast iron pipe with appropriately sized lined ductile pipe to provide improved service to the area.
Old Merrill Street Water Main	2023	Infrastructure	Water Department	\$ 2,025,000	Water Borrowing					Included in Water Operating Budget	50	Installation of water main along Merrill and Old Merrill. Residents will have improved fire protection, water flow and quality. The City will avoid frequent service interruptions and overtime costs.
Pleasant Valley Road Water Main	2023	Infrastructure	Water Department	\$ 4,972,500	Water Borrowing					Included in Water Operating Budget	50	Installation of water main along Pleasant Valley Road. Residents will have improved fire protection, water flow and quality. The City will avoid frequent service interruptions and overtime costs.
Remote Operation of Water Treatment Plant	2023	Computer Software	Water Department	\$ 200,000	Water Borrowing					\$15,000 subscriptions for software and security	10	Upgrade of computer and security systems to allow remote operation of the WTP. Under the current control scheme the plant must be manned 24/7/365, remote operation would allow for a reduction in staffing and overtime.
Centrifuge	2022	Equipment	Water Department	\$ 75,000	Water Retained Earnings		10	2.50%	\$ 12,688	None	10	To replace centrifuge controls that are currently not working.
Newton Road Weir	2022	Infrastructure	Water Department	\$ 1,100,000	Water Borrowing		20	2.50%	\$ 95,503	\$2,500 for inspections and repairs	50	The Newton Road Weir holds water back from the Powow River to maintain sufficient intake at the Water Treatment Facility. This is essential for providing water to residents.
Remote Operation of Water Treatment Plant	2022	Computer Software	Water Department	\$ 150,000	Water Operating Budget		10	2.50%		\$15,000 subscriptions for software and security	10	Upgrade of computer and security systems to allow remote operation of the WTP. Under the current control scheme the plant must be manned 24/7/365, remote operation would allow for a reduction in staffing and overtime.

5 YEAR CAPITAL PLAN

Capital Request	Fiscal Year Needed	Category	Department	Initial Cost	Potential Funding Source	Secondary Funding Source	Borrowing Term in Years	Estimated Net Interest Cost @ 3/15/21	FY '22 Est. (P&I) Debt Payment	Estimated Annual Maintenance Cost	Useful Life in Years	Narrative
Roofs at Water Treatment & Sewer	2022	Buildings & Improvements	Water Department	\$ 880,000	Water Retained Earnings		20			None	30	Replacement of leaking roofs with metal roofing. The roofs have failed, leak and the shingles come off in large patches during wind storms. The old shingles will remain under the new roofing. The department will have a dry building and the city will avoid larger cost associated with damage caused by the leaks.
Water Department Vehicle Replacement Payment 2 of 3	2022	Vehicles	Water Department	\$ 20,000	Water Operating Budget					None	10	Replacement of a Water vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item is traded in to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets. Newer vehicles have a lower maintenance cost.
Water Department Vehicle Replacement Payment 3 of 3	2023	Vehicles	Water Department	\$ 20,000	Water Operating Budget					None	10	Replacement of a Water vehicle every three years. The specific vehicle varies year to year based on department needs. The Public Works fleet is aged and regular replacement of vehicles is recommended to ensure safe reliable vehicles for employees to conduct their work. The replaced item is traded in to reduce the cost of the new item. The maintenance of the vehicles is funded in the DPW budgets. Newer vehicles have a lower maintenance cost.
Water Main South Hunt Road Phase III	2024	Infrastructure	Water Department	\$ 1,732,500	Water Borrowing					Included in Water Operating Budget	50	Replace water main within the limit of work for the Nipples Crossing road work. Approximately 1,000 feet of water force main.
Water Meters	2023	Equipment	Water Department	\$ 175,000	Funded in Operating Budget					Included in Water Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Water Meters	2024	Equipment	Water Department	\$ 175,000	Funded in Operating Budget					Included in Water Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Water Meters	2025	Equipment	Water Department	\$ 175,000	Funded in Operating Budget					Included in Water Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Water Meters	2026	Equipment	Water Department	\$ 175,000	Funded in Operating Budget					Included in Water Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.
Water Meters	2022	Equipment	Water Department	\$ 175,000	Water Operating Budget					Included in Water Operating Budget	20	Replacement of aging water meters. The existing water meters are no longer compatible with modern reading devices, have reduced consumption reporting and are required by the state to be calibrated or replaced. The existing meters are recycled. Upon completion of the project the department will be able to reduce the time it takes to read the meters in the City and residents will have a more equitable and verifiable metering system.

APPENDIX B

FINANCIAL POLICIES

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CITY OF AMESBURY FINANCIAL POLICIES

INTRODUCTION

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

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

This document codifies the City's financial policies including:

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

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

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

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

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

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

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

I. FINANCIAL RESERVES

OBJECTIVE

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

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

POLICY

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

Undesignated Fund Balance

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

Free Cash

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

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

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

General Stabilization

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

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

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

Capital Stabilization

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

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

Overlay Reserve Fund

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

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

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

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

SPED Reserve Fund

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

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

Retained Earnings

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

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

REFERENCES

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

II. FINANCIAL FORECASTING

OBJECTIVE

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

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

POLICY

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

Revenue Guidelines

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

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

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

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

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

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

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

This policy further entails the following expectations regarding revenues:

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

Expenditure Guidelines

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

Financial Forecast Guidelines

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

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

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

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

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

REFERENCES

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

III. CAPITAL IMPROVEMENTS PLANNING AND BUDGETING

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

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

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

POLICY

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

The City's capital plan provides:

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

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

Capital Asset Definition

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

Capital Project Definition

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

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

Capital Planning Process

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

- Are necessary to maintain the City's current infrastructure

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

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

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

Capital Budgeting Process

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

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

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

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

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

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

Capital Monitoring

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

REFERENCES:

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

IV. DEBT MANAGEMENT

OBJECTIVE

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

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

POLICY

The City's debt management policy exists to:

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

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

Capital Improvement Plan

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

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

Bond Rating

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

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

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

Debt Guidelines

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

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

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

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

Debt Maturity Schedule

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

Debt Strategies

The City shall:

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

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

Debt Issuance

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

REFERENCES:

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

V. UNFUNDED LIABILITIES

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

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

POLICY

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

Pension

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

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

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

Other Postemployment Benefits (OPEB)

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

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

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

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

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

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

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

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

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

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

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

REFERENCES

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

APPENDIX C

APPROVED BUDGET

APPROVED BUDGET

CITY OF AMESBURY - FY 2022 APPROVED BUDGET

CITY COUNCIL PERSONAL SERVICES	43,418
CITY COUNCIL OTHER EXPENSES	87,385
(111) TOTAL CITY COUNCIL	130,803
MAYOR PERSONAL SERVICES	284,064
MAYOR OTHER EXPENSES	14,425
(121) TOTAL MAYOR	298,489
ADMIN & FINANCE PERSONAL SERVICES	289,882
ADMIN & FINANCE OTHER EXPENSES	6,410
(134) TOTAL ADMIN & FINANCE	296,292
ASSESSORS PERSONAL SERVICES	193,743
ASSESSORS OTHER EXPENSES	27,475
(141) TOTAL ASSESSORS	221,218
TREASURER PERSONAL SERVICES	203,754
TREASURER OTHER EXPENSES	28,300
(145) TOTAL TREASURER	232,054
LEGAL OTHER EXPENSES	150,000
(151) TOTAL LEGAL	150,000
MUNICIPAL INFORMATION SYSTEMS PERSONAL SERVICES	346,800
MUNICIPAL INFORMATION SYSTEMS OTHER EXPENSES	280,854
(155) TOTAL MUNICIPAL INFORMATION SYSTEMS	627,654
CENTRAL SUPPLIES OTHER EXPENSES	62,500
(159) TOTAL CENTRAL SUPPLIES	62,500
CLERK PERSONAL SERVICES	193,078
CLERK OTHER EXPENSES	4,830
(161) TOTAL CLERK	197,908
ELECTIONS PERSONAL SERVICES	18,853
ELECTIONS OTHER EXPENSES	22,942
(162) TOTAL ELECTIONS	41,795
CONSERVATION PERSONAL SERVICES	49,813
CONSERVATION OTHER EXPENSES	1,494
(171) TOTAL CONSERVATION	51,307
PLANNING BOARD PERSONAL SERVICES	2,900
PLANNING OTHER EXPENSES	2,625
(172) TOTAL PLANNING BOARD	5,525
ZONING PERSONAL SERVICES	1,100
ZONING OTHER EXPENSES	525
(173) TOTAL ZONING	1,625
COMMUNITY & ECONOMIC DVLP PERSONAL SERVICES	295,317
COMMUNITY & ECONOMIC DVLP OTHER EXPENSES	7,100
(182) TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	302,417
OTHER ASSESSMENTS	7,395
(185) TOTAL OTHER ASSESSMENTS	7,395
MUNICIPAL BUILDINGS OTHER EXPENSES	154,775
(192) TOTAL MUNICIPAL BUILDINGS	154,775

APPROVED BUDGET

POLICE PERSONAL SERVICES	4,179,614
POLICE OTHER EXPENSES	337,666
POLICE EQUIPMENT	78,297
(210) TOTAL POLICE	4,595,577
FIRE PERSONAL SERVICES	3,527,669
FIRE OTHER EXPENSES	228,996
(220) TOTAL FIRE	3,756,665
BUILDING INSPECTIONS PERSONAL SERVICES	284,562
BUILDING INSPECTIONS OTHER EXPENSES	27,010
(241) TOTAL BUILDING INSPECTIONS	311,572
WEIGHTS & MEASURES	4,500
(244) TOTAL WEIGHTS & MEASURES	4,500
HARBORMASTER PERSONAL SERVICES	6,000
HARBORMASTER OTHER EXPENSES	6,500
(295) TOTAL HARBORMASTER	12,500
(300) TOTAL AMESBURY PUBLIC SCHOOLS	34,454,344
(390) TOTAL SCHOOL ASSESSMENTS	2,050,838
DPW PERSONAL SERVICES	951,090
DPW OTHER EXPENSES	660,612
DPWCAPITAL	100,000
DPW EQUIPMENT	25,000
(422) TOTAL DPW	1,736,702
SNOW & ICE PERSONAL SERVICES	50,000
SNOW & ICE OTHER EXPENSES	200,000
(423) TOTAL SNOW & ICE	250,000
STREET LIGHTING	175,000
(424) TOTAL STREET LIGHTING	175,000
REFUSE & DISPOSAL	1,443,350
(430) TOTAL REFUSE & DISPOSAL	1,443,350
HEALTH INSPECTION PERSONAL SERVICES	95,000
HEALTH INSPECTION OTHER EXPENSES	14,285
(510) TOTAL HEALTH INSPECTION	109,285
COUNCIL ON AGING PERSONAL SERVICES	157,281
COUNCIL ON AGING OTHER EXPENSES	6,700
(541) TOTAL COUNCIL ON AGING	163,981
YOUTH SERVICES PERSONAL SERVICES	360,150
YOUTH SERVICES OTHER EXPENSES	50,307
(542) TOTAL YOUTH SERVICES	410,457
VETERANS PERSONAL SERVICES	4,800
VETERANS OTHER EXPENSES	497,245
(543) TOTAL VETERANS	502,045
LIBRARY PERSONAL SERVICES	664,006
LIBRARY OTHER EXPENSES	207,180
(610) TOTAL LIBRARY	871,186
DEBT EXPENSES	3,880,575
(700) TOTAL DEBT	3,880,575

APPROVED BUDGET

STATE ASSESSMENTS	3,717,280
(820) TOTAL STATE ASSESSMENTS	3,717,280
EMPLOYEE BENEFITS	6,798,113
(910) TOTAL EMPLOYEE BENEFITS	6,798,113
LIABILITY INSURANCE	339,918
(945) TOTAL LIABILITY INSURANCE	339,918
RESERVES	200,000
(946) TOTAL RESERVES	200,000
TRANSFERS	597,158
(990) TOTAL TRANSFERS	597,158

That to fund said appropriation, the City Council approves \$67,198,622 to be raised by taxation and other revenue sources and further that \$1,964,181 be applied from the sources detailed below:

SOURCE	AMOUNT
FY 2020 Free Cash	\$168,305
Sale of Cemetery Lots	\$19,000
Ambulance Receipts	\$600,000
Youth Revolving Receipts	\$230,000
Cemetery Trust Interest	\$3,500
ARPA funds to supplement Fire Salaries	\$155,921
ARPA funds to supplement Fire OT	\$200,000
ARPA funds to supplement Ambulance Revenue	\$200,000
ARPA funds to supplement Youth Services Revenue	\$177,455
ARPA funds for Lake Gardner seasonal Beach Director	\$10,000
ARPA funds to supplement meals and hotels revenue loss	\$200,000
TOTAL	\$1,964,181

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

Sewer Department **\$2,950,222**

That to fund said Sewer Department appropriation, the City Council approves \$2,895,000 to be raised by user fee charges and \$55,222 be applied from the Sewer Enterprise retained earnings which has a balance of \$743,408.

Water Department **\$4,185,593**

That to fund said Water Department appropriation, the City Council approves \$4,111,000 to be raised by user fee charges and \$74,593 be applied from the Water Enterprise retained earnings which has a balance of \$1,035,601.

Cable Public Access **\$300,000**

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

TOTAL APPROPRIATION

\$76,598,618