



City of Amesbury
Office of the City Clerk
62 Friend St.
Amesbury, MA 01913

City Council Ad Hoc Budget Committee of the Whole Meeting Minutes **Budget Hearing #2**

Wednesday, May 22, 2024
7:00 PM

The meeting was called to order at 7:01 PM by Chairman Steven Stanganelli

Roll call was taken, present were Councilor Anthony Rinaldi, Councilor Owen Corcoran, Councilor Nicholas Wheeler, Councilor Scott Mandeville, Councilor Jessica Redfern, Councilor Michael Hogg, Councilor Claudel Frederique, Councilor Pamela Gilday, and Councilor Steven Stanganelli

A motion was made by Councilor Gilday to hold a meeting on June 4th, 2024 at 7 pm at City Hall to discuss the budget as a whole and make a recommendation back to the full City Council. Seconded by Councilor Mandeville and the motion passed unanimously with nine members present.

Assessor (Budget Book Page 55)

- Chief Assessor, Diana Caswell, presented the Assessor Department's proposed FY25 budget to the City Council. (**see attached presentation**).
- The Councilors asked various questions and engaged in discussion with Ms. Caswell.

Collector/Treasurer (Budget Book Page 56)

- City Treasurer, Donna Cornoni, presented the Treasurer/Collector's proposed FY25 budget to the City Council. (**see attached presentation**).
- The Councilors asked various questions and engaged in discussion with Ms. Cornoni.

MIS (Budget Book Page 57)

- The Information Technology Director, Steve Hare, presented the MIS's proposed FY25 budget to the City Council. (**see attached presentation**).
- The Councilors asked various questions and engaged in discussion with Mr. Hare.

Mayor (Budget Book Page 46)

- The Mayor's Chief of Staff, Ann Marie Casey, presented the Mayor's proposed FY25 budget to the City Council. (**see attached presentation**).
- The Councilors asked various questions and engaged in discussion with Ms. Casey.

Legal Services (Budget Book Page 47)

- The Mayor's Chief of Staff, Ann Marie Casey, presented the Legal Services proposed FY25 budget to the City Council. (**see attached presentation**).
- The Councilors asked various questions and engaged in discussion with Ms. Casey.

Administration and Finance (Budget Book Pages 50-54)

- The Mayor, Kassandra Gove, presented the Administration & Finance's proposed FY25 budget to the City Council (see attached presentation), which included:
 - **Administration and Finance Office**
 - **Liability Insurance**
 - **Municipal Buildings**
 - **Central Supply**
 - **Sealer of Weights**
 - **State Assessments**
 - **Reserve Fund**
 - **Transfers**
 - **Employee Benefits**
 - **Other Assessments**
 - **Regional School Assessments**
 - **Debt Service**
- The Councilors asked various questions and engaged in discussion with Mayor Gove.

City Clerk, Elections, & City Council (Budget Book Pages 48-49)

- The City Clerk, Jennifer Smith, presented the City Clerk's proposed FY25 budget to the City Council (see attached presentations), which included:
 - **City Clerk**
 - **Elections**
 - **City Council**
- The Councilors asked various questions and engaged in discussion with Ms. Smith.

Chairman Stanganelli asked that all the presentations given be made available to councilors after the meeting.

Councilor Wheeler moved to adjourn at 9:29 p.m. Councilor Mandeville seconded the motion, and the motion passed unanimously with nine members present.

Respectfully submitted by,

**Justin Kaiser
6/3/2024**

CITY OF AMESBURY

FY'25

Assessor's Office Budget

Diana Caswell
Chief Assessor



ACCOUNTS

- Salaries & Wages
- Mapping/Planning
- Consulting
- Training
- Office Supplies
- Travel
- Dues & Memberships
- Recording Fees



Regular Salaries and Wages

- Chief Assessor
- Assistant Assessor
- Data Collector

BUDGET \$205,078



Mapping & Planning

- Merrimack Valley Planning Commission provides the following services:
 - Parcel Updating – updates our new parcels annually
 - GIS Maintenance – provides updating on our geographic information system which analyzes and displays geographically referenced information
 - Create and Print Office Maps – updates our maps and provides 11x17 office maps that we are available to residents
 - EagleView Flyover's – These flyovers provide clear imagery with precise measurements for EagleView maps

BUDGET \$9,000



Consulting

In recent years this has been used for our real estate and personal property valuations

- Vision interim update and adjustments of real estate values for state certification
- Assist in submitting reports to Department of Revenue for certification of property values
- Patriot Utility Valuations
- Patriot data collection and adjustments to personal property database

BUDGET \$11,000



Training

In recent years this appropriation has been used for continuing education, enabling competent job performance for all staff to stay up to date on new laws and regulations

- Massachusetts Association Of Assessing Officers
- Essex County Assessors Association Meetings
- Annual conferences
- International Association of Assessing Officers

BUDGET \$4,500



Office Supplies

Used for general day to day office supplies including

- Envelopes for annual mailings
- Door hangers for inspection visits
- Business cards

BUDGET \$700



Travel

Monthly stipend divided between 3 office members

- Used to help defer cost of fuel for daily inspections
- Mileage reimbursement for travel to conferences, meetings and classes

BUDGET \$6,000



Dues & Memberships

In recent years this appropriation has been used for memberships that provide new laws and regulations information. Membership also helps reduce cost of attending meetings, conferences, and continuing education

- Massachusetts Association Of Assessing Officers
- Essex County Assessors Association

BUDGET \$375



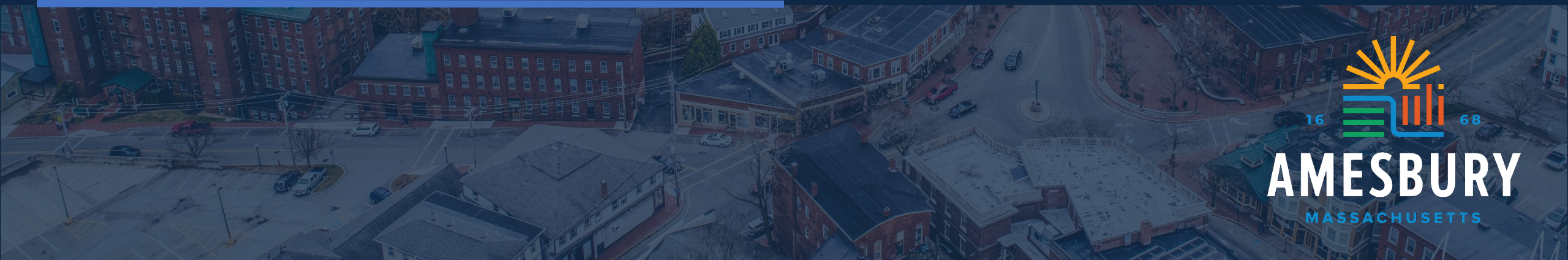
Recording Fees

- Southern Essex District Registry Of Deeds
 - Record Tax Deferrals
 - Record Orders Of Condition

BUDGET \$350



THANK YOU!



AMESBURY
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City Treasurer/Collector

FY25 Budget



TREASURER/COLLECTOR FY25 BUDGET RECOMMENDATION

		2022 Actual	2023 Actual	2024 Actual	FY 25 Mayor Recommended	% Depart
100 0145 5110 00	Salaries & Wages	203,754.00	208,124.09	214,309.00	220,242.00	2.77%
100 0145 5319 00	Lock Box Services	8,133.85	7,843.22	8,500.00	8,500.00	0.00%
100 0145 5320 00	Training	0.00	0.00	50.00	50.00	0%
100 0145 5389 00	Tax Title	23,421.96	26,057.46	24,000.00	24,000.00	0%
100 0145 5420 00	Office Supplies	1,844.19	1,969.77	1,800.00	1,800.00	0%
100 0145 5710 00	Travel	0.00	0.00	650.00	650.00	0%
100 0145 5730 00	Dues and Memberships	100.00	100.00	100.00	100.00	0%
(145) Total Treasurer/Collector		237,254.00	244,094.54	249,409.00	255,342.00	2.77%

The Treasurer's Budget represents level services with increases in salaries and wages to account for cost-of-living adjustments.



TREASURER/COLLECTOR SALARIES

- The FY25 Salaries have increased by 2.77% for all three staff members. This includes 3 Full time employees, Treasurer/Collector, Asst Treasurer/Collector and Head Clerk.
- The Head Clerk Position will receive 3.5% longevity in Sept 2024 which is included in the 2.77%

Budget \$220,242.00



LOCK BOX SERVICES

- The Lockbox line remains level funded for FY25.
- We provide envelopes with all the tax bills to return payment to the lock box service.
- The payments are processed daily by Lighthouse Lock box service. They email us an electronic payment file each day for us to download and post.

Budget \$8,500.00



TRAINING

- I will be attending the Treasurer/Collector Conference in June 2025 for continuing education to maintain my certification. The training budget covers the registration fee for the conference.
- The Treasurer/Collector must attend three out of five years to maintain certification.
- I am currently certified through 2026.

Budget \$50.00



TAX TITLE

- Tax Title budget remains level funded.
- Tax title is used to send new tax lien cases to Land Court to generate collections.
- The cost to register a property in Land Court is \$615.00 per case.
- Tax Title funds are used to pay for the advertisement of tax takings, Land Court fees, Attorney fees and registry release and recordings fees which are \$105.00 per recording.
- Budget \$24,000.00



OFFICE SUPPLIES

- Office supplies stayed level funded.
- Used to purchase general office supplies for the office.
- The purchase of window envelopes for all accounts payable warrants each week.
- Ink cartridges for the office printer and fax machine.

Budget \$1,800.00



TRAVEL

- The Travel budget is for the Treasurer/Collector Conference in June of 2025.
- This covers the costs of hotel and mileage. The conference is held in Falmouth, MA.
- The Treasurer/Collector must attend this conference 3 out of 5 years for continuing education to maintain certification.

Budget \$650.00



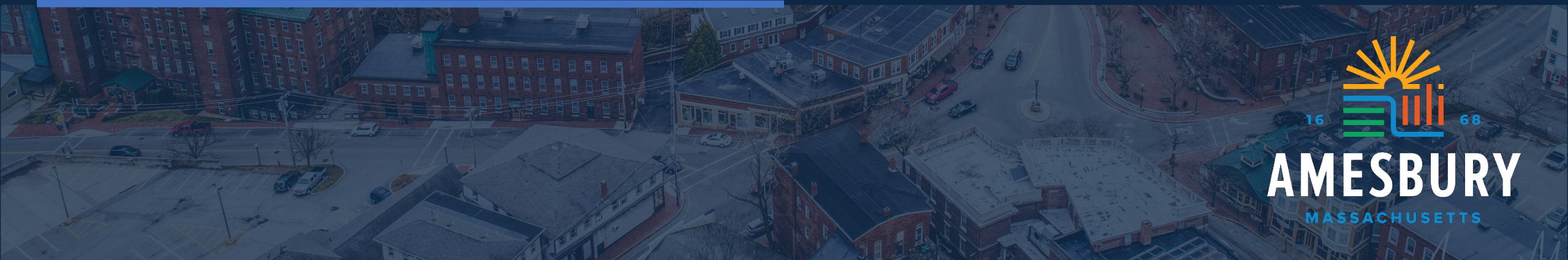
DUES AND MEMBERSHIPS

- Dues and memberships stayed level funded
- Yearly membership to the Mass Treasurer/Collector Association.

Budget \$100.00



THANK YOU!



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FY25 Budget Hearings

INFORMATION TECHNOLOGY OFFICE BUDGET

Stephen Hare, Director of IT

MAY 22, 2024



IT Department GOALS FOR FY25

- ❑ Focus on cyber security training, implementation, and testing for our end user base.
- ❑ Improve Security by adding biometric authentication to school staff computers.
- ❑ Update camera systems to IP based cameras for the High School, install cameras in Middle School
- ❑ Replace one or both of the two remaining school PA systems (TBD, High School or Middle School)
- ❑ Improve failover strategy and propose high availability (HA) options for emergency departments
- ❑ Continue to improve the communications environment for Phone/fax/messaging.
- ❑ Finish school domain consolidation, convert child domains into a single domain with OU's (Org. Units.) to ease complexity and improve security.
- ❑ Implement technology training for City and School employees (format TBD).
- ❑ Improve ticket response times and reduce employee downtime.



ACCOUNTS

- Regular Salaries & Wages
- Computer Systems Support
- New Technology Equipment
- Training
- Data Lines
- Consulting
- Communications
- Office Supplies
- Office Equipment
- Travel
- Dues & Memberships



REGULAR SALARIES & WAGES

- FY24 Q2 Associate IT Analyst resigned to move closer to family.
- FY24 Q2 the Jr IT Analyst was terminated due to performance.
- FY24 Q2 Help Desk Admin. was promoted to Jr. IT Analyst.
- FY24 Q3 New Help Desk Admin. Was hired
- FY24 Q3 New Associate IT Analyst was hired.

Budget: \$379,594



Computer Systems Support

This item covers software, licenses, and services required for all departments.

- All third-party fixed costs for IT software, licenses, and services for municipal systems are listed in here.
- This budget was reduced from 2024 due to better choices for services and eliminating wasted services.

Budget: \$311,823



New Technology Equipment

This item covers new and replacement equipment needed for the city required for all departments.

- End-user equipment is listed here, examples are computers, laptops, printers, peripherals, and any devices needed for daily usage.
- This line item was reduced as we have implemented rolling replacements that allow us to better utilize our equipment.

Budget: \$27,540



Training

Training in IT is a necessity to keep up with the new and constantly changing environment.

- IT will utilize a well-known online training catalog (Udemy.com) to allow employees to train on demand. The IT Director will keep track of training and enforce minimum requirements to keep employee knowledge up to date.

Budget: \$2,000



Data Lines

Encompasses all internet access for all municipal buildings.

- Amesbury has multiple buildings that require internet access, these buildings utilize various vendors for internet access.
- The data line budget has been increased to account for a larger internet footprint to various Municipal buildings and new builds such as the EOC at Elm Street and Police and Fire phone migrations to Comcast done in late 2023.

Budget: \$49,141



CONSULTING

From time to time, specific needs arise in technology that our IT staff does not have the experience to handle, in these cases we call in a specialist to work with us.

- Network infrastructure needs and other advanced topics may require support from specialists.
- Obsolete infrastructure knowledge and non-standard technology may need consultation services.
- Average minimum engagement is approximately \$1000 for 4 hours for most vendors.

Budget: \$3,600



COMMUNICATIONS

This appropriation is used for the following:

- Desk phone, cell phone, and Unified Communications
- Fax accounts and non-reoccurring service fees
- Increased data lines in Police/Fire/Emergency of this line item from 2024.

Budget: \$39,754



OFFICE SUPPLIES

Used for purchasing equipment and supplies for the IT office. Specific items such external backup chassis, and whiteboard supplies.

Budget: \$2,500



OFFICE EQUIPMENT

Used for purchasing office related equipment such as chairs and and related items for the IT office.

Budget: \$1,000



TRAVEL

This appropriation is only for mileage.

- On occasion our IT professionals may be required to attend meetings and conferences.
- On rare occasions, IT Professionals will need to travel to a vendor to acquire equipment.

Budget: \$500



DUES & MEMBERSHIPS

This appropriation is used for memberships to the following:

- Experts Exchange
- Microsoft Visual Studio
- Various Technology group memberships

Budget: \$300



IT OFFICE BUDGET

The Mayor's recommended budget represents level services with increases in salaries, wages, and fees to account for service increases and cost-of-living adjustments.

(155) Municipal Information Systems					FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Mayor's Recommended Budget	Mayor's Budget \$ Change vs. FY 25 Revised Budget	Mayor's Budget % Change vs. FY 25 Budget
					ACTUAL	ACTUAL	Actual	REVISED BUDGET			
				(155) Municipal Information Systems							
100	155	5110	00	Regular Salaries & Wages	155,534	312,888	290,800	382,660	379,594	-	0%
100	155	5130	00	MIS Overtime	-	3,428	275	1,172	2,000	-	0%
100	155	5302	00	MIS Computer Systems Support	88,757	166,323	276,950	324,352	311,823	-	0%
100	155	5313	00	MIS Payroll Processing	28,633	32,359	36,619	39,000	39,000	-	0%
100	155	5316	00	MIS Consulting	2,550	4,813	4,613	3,600	3,600	-	0%
100	155	5320	00	MIS Training	0	10	725	2,000	2,000	-	0%
100	155	5340	00	MIS Communications	1,479	916	29,138	33,650	39,754	-	0%
100	155	5344	00	MIS Data Lines	20,830	48,862	35,041	41,104	49,141	-	0%
100	155	5420	00	MIS Office Supplies	1,149	953	2,093	2,500	2,500	-	0%
100	155	5710	00	MIS Travel	-	0	0	500	500	-	0%
100	155	5730	00	MIS Dues and Memberships	280	0	0	300	300	-	0%
100	155	5785	00	MIS Office Equipment	-	0	1,202	1,000	1,000	-	0%
100	155	5851	00	MIS New Technology Equipment	13,995	0	13,722	30,000	27,540	-	0%
100	155	5152	00	Sick Leave Buyback	-	24,898	0	0	0	-	0%
				(155) Total MIS	313,207	595,451	691,178	861,838	858,752	-	0%
				% Increase (Decrease) over prior Fiscal Year	5.22%	90.32%	16.08%	24.69%	-0.36%		

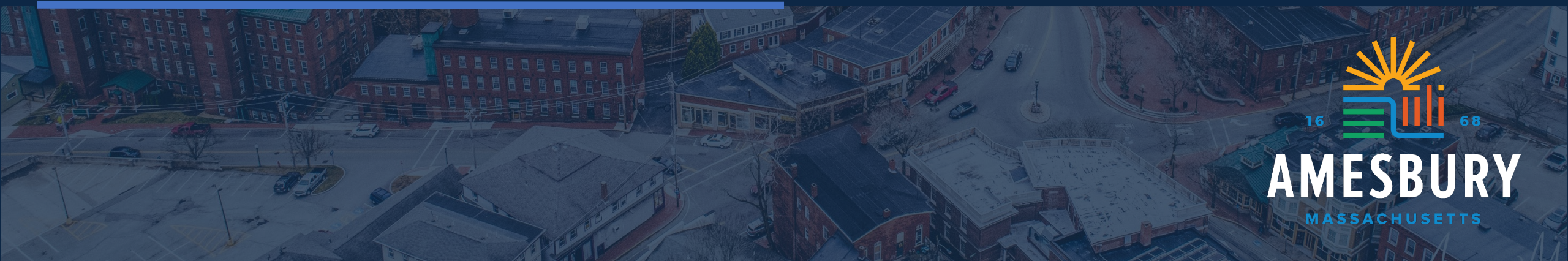


CAPITAL EXPENSES

- Current municipal projects are in process and require no additional funding.
- A focus for FY 25 capital projects will be for the school system under the school district budget.
- Any technology projects for municipal departments will be by paid through grants awarded.



THANK YOU!



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**1.11 %
DECREASE**

FY25 Budget Hearings

MAYOR'S OFFICE BUDGET

ANN MARIE CASEY, COS

MAY 22, 2024



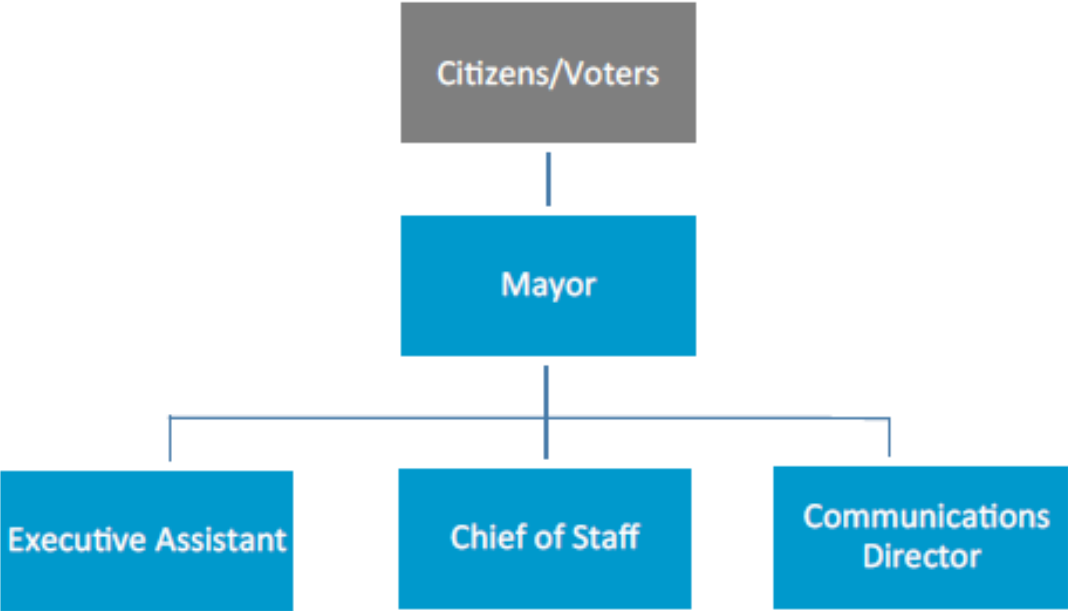
ACCOUNTS

- Regular Salaries & Wages
- Consulting
- Advertising
- Training
- Communications
- Office Supplies
- Travel
- Dues & Memberships



REGULAR SALARIES & WAGES

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$313,756	4



REGULAR SALARIES & WAGES

- In early FY24, the Mayor's Office on-boarded new Executive Assistant Ryan Connelly.
- All employees in the Mayor's Office are non-union. COS, Communications Director, and Executive Assistant will receive a 2% COLA in FY25, which is in line with OPEIU.
- The Mayor does not receive COLAs, and her salary remains level-funded.

Budget: \$313,756

Down 1.11%



CONSULTING

In recent years this has been used for city-wide training and professional development.

- In FY24, funding was allocated for leadership and fiscal management training for multiple department heads. Additional offerings are available to all city staff.
- FY25 funding will be prioritized for additional professional development for all city staff.

Budget: \$5,000



ADVERTISING

In recent years, this appropriation has been used to post employment opportunities. In FY23, this appropriation was moved to A&F to be utilized by the HR Department.

Budget: \$0



TRAINING

This appropriation is used for the following:

- MMA Annual Meeting (COS and Mayor). Includes MMA registrations and hotel.
- Additional training will be sought at no cost or funded personally.

Budget: \$1,860



COMMUNICATIONS

This appropriation is used for the following:

- Cell phones (Mayor, COS, Communications Director)
\$112.82/month for all 3.

Budget: \$1,400



OFFICE SUPPLIES

This appropriation is used for the following:

some printing and general supplies: pens, binders, folders, paper clips, certificate paper, etc.

Budget: \$470



TRAVEL

This appropriation is used for the following:

- MMA Annual Meeting Parking (COS and Mayor).

Budget: \$160



DUES & MEMBERSHIPS

This appropriation is used for the following:

- MMA - Our participation in the Massachusetts Municipal Association which provides trainings and resources for the entire City. Est. FY25 w/ anticipated increase is \$3,000
- North of Boston Convention & Visitors Bureau Annual Dues - \$200

Budget: \$3,200



FY25 Budget Recommendation

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

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



MAYOR'S OFFICE BUDGET

The Mayor's recommended budget FY24 v. FY25

Personal Services- Down 1.11%

Other Expenses – Level Funded



LEGAL BUDGET

The Mayor is recommending a 25% increase. The reduction from FY24 provided insufficient funding for the variety of legal requests we receive from staff and City Council. Additionally, we will be entering another round of union negotiations mid-year FY25.

FY25 Budget Recommendations

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



THANK YOU!



AMESBURY
MASSACHUSETTS

CITY OF AMESBURY

Administration & Finance Budgets

TBD, CFO May 22, 2024



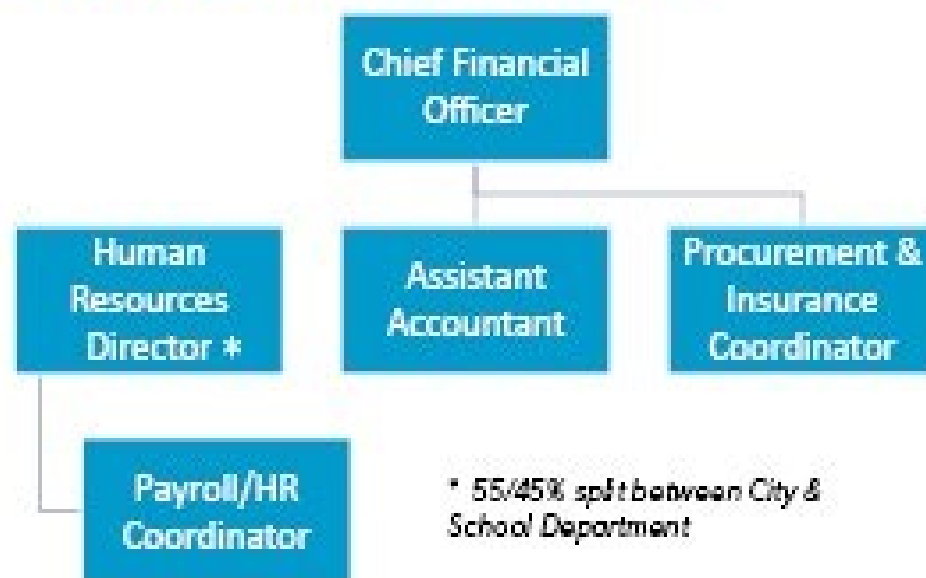
Administration & Finance (dept. 134) page 50

- Administration & Finance budget increased by 7.70% or \$28,411
 - Salaries & wages increased by \$10,236 due to a cost-of-living adjustment.
 - Sick leave buy-back increased by \$18,175 which represents an estimate of sick and vacation payout to a long-term employee retiring in FY25.
- Other operating expenses were level funded and consist of: consulting (i.e. capital assets), advertising (i.e. job postings), training, office supplies, travel and dues & memberships for both administration & finance and human resources employees (i.e. Mass. Municipal Auditors & Accountants' Assoc., Mass. Assoc. of Public Purchasing Officials, Mass. Municipal Human Resources, Inc.).



Administration & Finance (dept. 134) page 50

Staff Salaries FY25



	FY25 Budget	FTE
TOTAL	\$366,126	4.35



Liability Insurance (dept. 945) page 51

- Liability insurance budget decreased by 0.43% or \$1,582
 - Liability insurance rates are provided by MIIA. It includes:
 - Property, Auto & Liability Insurance
 - Endorsements and Deductibles
 - Injured on Duty (IOD) Deductibles
 - Surety Bonds and Notary Service Liability.
- City does take advantage of the 2.5% prepayment credit for making full payment to MIIA by August 1st as well as rewards and dividends offered by the insurance company.



Municipal Buildings (dept. 192) page 51

- Municipal Buildings budget increased by 3.48% or \$6,401. This budget includes funding for City Hall, Ordway and Costello Center buildings.
 - Increase in electricity costs based on current monthly average.
 - Increase in building maintenance based on prior year actuals and current agreements/commitments (i.e. Carriage Loft condo fee, Costello Center maintenance agreement, boiler/HVAC inspections, etc.).
- Cleaning services and supplies at City Hall based on 3-year contract effective 1/10/22 (excludes Library and DPW paid out of their departmental budgets).



Central Supplies (dept. 159) page 51

- Central Supplies budget increased by 10.58% or \$6,709
 - Increase in copier leases, mail machine and maintenance agreements due to two new agreements and transfer of Costello Center and MDC leases and maintenance from departmental budgets to central supplies.
 - This department also covers postage costs (real estate, personal property, motor vehicle excise bills and general refills of mail machine at city hall), water, paper, etc.



Weights and Measures (dept. 244) page 52

- Weights and Measures budget level funded at \$14,060.
 - Pays for the annual state inspection fees for local measuring devices such as weights, scales and gas pumps as mandated by statute.
- Agreement with the Commonwealth of Massachusetts Division of Standards commenced on January 1, 2023 in the amount of \$14,060.
- The agreement shall automatically renew unless either party notifies the other party no later than November 30 and terminate by providing 60 days written notice to the other party.



State Assessments/Cherry Sheet Charges (dept. 820) page 52

- The FY25 State Assessments are based on the House Ways and Means budget proposal released on 4/11/24. The increase in assessments from FY24 to FY25 was 11.19% or \$540,190 (including Offset Receipts) while Cherry Sheet revenue increased by 1.53% or \$201,315.
- The final Conference Committee budget normally gets released in June and the City's final tax rate will be based on this amount.
- Cherry Sheet Offset Receipts are actually revenue but since statute requires them to be deposited into an SRF rather than the general fund, these amounts are listed as deductions under the Cherry Sheet Assessments. The offset receipts are for Public Libraries and School Choice.



Reserves (dept. 946) page 52

- Reserves budget increased by 25.00% or \$50,000 from original FY24 reserves budget of \$200,000.
 - The FY25 budget reserve is \$200,000 (consistent previous years); an additional salary reserve in the amount of \$50,000 has been set aside for salary adjustments.
- The city can establish reserve funds as a line item in the annual budget to provide for extraordinary or unforeseen expenditures.
 - Extraordinary or unforeseen expenditures refer to expenses that could not be anticipated before setting of tax rate or could not be determined when the budget was approved.



Reserves (dept. 946)

- Transfers out of a reserve require a majority vote of city council on recommendation of the mayor.
- An expenditure cannot be made directly from a reserve instead must be transferred to another account.



Employee Benefits (dept. 910) page 53

- Employee benefits budget increased by 3.75% or \$282,544
 - Other insurance increased by 100% or \$4,000. This amount represents an estimate to Shore Collaborative for the School Medicaid billing fee.
 - Health insurance rate increase for FY25 is 2.2% (provided by Massachusetts Interlocal Insurance Association (MIIA) Health Insurance Trust). In total (Health insurance and Medex) the budget increased by 3.45% or \$116,584.
 - Pension assessment increased by 4.1% or \$151,715 (provided by Public Employee Retirement Administration Commission (PERAC) required appropriation letter based on Actuarial Valuation).



Employee Benefits (dept. 910)

- Unemployment budget level funded.
 - Estimated based on max benefits for 2 employees.
 - Unemployment calculation is based on the 2 highest quarters in the last 12 months divided by 52, plus \$25 per dependent per week. The maximum number of weeks a person can receive full unemployment benefits is 30 weeks.
- Workers Compensation increased by 10.4% or \$4,106. Calculation based on claims from previous 2 years (provided by MIIA).



Employee Benefits (dept. 910)

- Medicare increased by 7.7% or \$16,402.
 - Medicare tax is a payroll tax employers and employees share (1.45% of employee gross wages, plus employer 1.45% matching share).
- Dental Insurance increased by 1.5% of \$1,272.
 - Rate increase for FY25 is 4.8% (provided by Massachusetts Interlocal Insurance Association (MIIA)).
- Other Post Employment Benefits decreased by 100% or \$10,000 due to the requirement of having an OPEB Actuarial Valuation performed every two years.



Other Assessments (dept. 185) page 54

- Other Assessments budget increased by 5.66% or \$432
 - Includes the Merrimack Valley Planning Commission (MVPC) membership which pays in part for (MIMAP) Municipal Information Mapping Access Program and the Merrimack Valley Data Portal which provides demographic and economic data to the region. And appropriation for the Amesbury Improvement Committee which provides tree planting around the City.



Regional School Assessments (dept. 390) page 54

- Regional School Assessments budget increased by 4.46% or \$105,233
Whittier Regional Vocational School assessment increased by 5.1% or \$105,233
 - FY24 enrollment of 117 versus FY25 enrollment of 123
- Essex Regional Vocational School estimated assessment was level funded
 - Current enrollment of 9 students (same as prior year).



Debt Service (dept. 700) page 54

- Debt Service budget increased by 14.06% or \$593,120
 - These payments represent general fund principal and interest payments on existing debt outstanding and an estimate for potential new debt issuances (i.e. Middle School roof).
 - Interest payment on existing short-term loan for the Elementary School project due on 9/27/2024.
 - Additional information can be found on pages 25-26.



Transfers (dept. 990) page 53

- Transfers budget decreased by 37.23% or \$218,053
 - This budget includes the following transfers to other funds:
 - Transfer to Special Revenue Fund for future maintenance cost related to the pavement at the Sgt. Jordan Shay Memorial Elementary School (\$25,000).
 - Transfer to Other Post Employment Benefits (OPEB) Trust Fund for the initial funding of other benefits (other than pension) that employees may receive once they retire.
 - As of June 30, 2023 Measurement Date the Net OPEB Liability was determined to be \$100,317,334. The City started to fund this liability in FY23.



Transfers (dept. 990)

- The City is expected to contribute \$110,250 in FY25 beyond pay-as-you go costs and increasing by 5% annually until their pension system is fully funded (FY36), at which point the City will reallocate the funds used to pay its pension amortization towards OPEB.
- Transfer to the DIF Trust fund (required by DOR) for debt service payments associated with the South Hunt DIF Roadway Improvements bonds outstanding (\$232,325).



THANK YOU!



AMESBURY
MASSACHUSETTS

FY 2025 BUDGET HEARINGS

CITY CLERK

BUDGET

**1.93 %
INCREASE**

JENNIFER E. SMITH MAY 22, 2024



REGULAR SALARIES & WAGES

-  Increase of **1.93%**.
-  Includes 2% COLA for all four staff members.
-  An increase in elections and council related hours. (All additional time the Clerk works over 35 hours is unpaid as an exempt employee).



CLERK TRAINING

 Decrease of **10.28%**.

 This line item covers trainings & professional development for the City Clerk, which includes election and council/parliamentary related trainings. They are not budgeted separately. This line item was reduced by eliminating the New England Municipal Clerk's Institute training.

-Massachusetts Town & City Clerk's Association conferences/training classes
(3x annually. Fort Devens, Plymouth, & Springfield).

-North Shore Clerk's Association luncheon/trainings. Held quarterly in Danvers and feature different relevant speakers from elections/state agencies.



PARKING TICKET PROCESSING

-  Budget book shows a decrease of 41.18%.
-  This line item has been incrementally decreasing since our new contract with Kelley & Ryan in FY22.
-  Based on the number of tickets being issued, this feels like a comfortable estimate for this line item.



OFFICE SUPPLIES

 Increase of 8.48%.

 Due to inflation, almost everything purchased in FY24 cost more than budgeted.

 This line item pays for:

- Dog tags
- Vital record binders & archival sleeves for vital records registered in 2025
- Official certificate paper for vital record certificates issued
- Gold seals for vital record certificates & "doing business as" certificates
- City Clerk envelopes
- Printer ink (4-5 cartridges on average, previously paid out of central supplies)
- Winter parking/boat ramp sticker decals
- Miscellaneous- notary supplies, time stamp maintenance, office supplies, etc.....



DUES & MEMBERSHIPS

 Level funded.

 All memberships listed are required to be able to attend the various conferences/trainings, to be eligible to earn professional certification, and to have access to all the valuable resources.

- Massachusetts Town Clerk Association
- Massachusetts City Clerk Association
- North Shore City & Town Clerk's Association
- New England Association of City & Town Clerks
- International Institute of Municipal Clerks



TRAVEL

-  Level funded.
-  City Clerk usually pays for her own mileage to and from all conferences and trainings.
-  Funding for the Clerk's office staff to be reimbursed for milage, at the set IRS rate, for any trainings they attend/or the Clerk in the event there are remaining funds in the line item.



FY 2025 BUDGET HEARINGS

ELECTIONS

BUDGET

25.38 %
DECREASE

JENNIFER E. SMITH

MAY 22, 2024





The election budget always fluctuates year to year depending on the number and types of elections held.



The FY25 election budget is based on the city having two predetermined elections.



In FY25 we are guaranteed to have a State Election in September of 2024, and a Presidential General Election in November of 2024.



REGULAR SALARIES & WAGES

 Decrease of **4.97%**.

 This line item will decrease by \$1,646.

 This line item pays for:

- Election workers for the following:

- Two anticipated elections - early in person voting and election day.

- Vote by mail ballot prep help for the state and presidential elections.

- Mandatory pre-election training sessions for two elections

- Advanced removal/deposit sessions for the Presidential Election.

- Clerk office staff additional hours for elections (hours not considered official OT)

- Board of Registrars stipends- two, \$200 payments per year, for four board members, including the City Clerk.



OVERTIME



Level funded.



This line item pays salaries and wages at an overtime rate for clerk's office staff who work an excess of 40 hours in a week for election related duties.



Budgeted 40 extra hours for the Assistant Clerk and the Administrative Assistant, and 20 extra hours for the Registrar's Agent to split between the two anticipated elections. May need more/less. Hard to predict ballot volume.



VOTING MACHINE MAINTENANCE

 Increase of **25%**.

 The annual voting tabulator machine maintenance fees increased from \$200 per machine x 7 machines to \$250 per machine x 7 machines.



POLICE DETAILS



Decrease of 33.33%.



This budget sees a decrease in the number of elections from three to two, the State Election and the November Presidential Election.



POSTAGE

 Increase of **7.39%**.

 This line item usually fluctuates depending on the type of election. This election year will see two State elections that include vote by mail.



POSTAGE (Cont.)



This line item pays:

- Postage (only) for the annual street listing/city census.
- Postage (only) for the confirmation of residency cards (2nd census mailing).
- USPS shipping fees to send memory cards back to programmers after elections.
- Voter registration/RMV changes acknowledgement letters sent out daily.
- Postage for vote by mail ballots for September 2024 and November 2024.
- Board of Registrars envelopes for acknowledgement letters.



OFFICE SUPPLIES

 **0%** increase.

 This line item pays for:

- Ink for the state elections printer (\$200 per cartridge).
- Miscellaneous supplies for the Registrar's Agent related to voter registration, census, and nomination paper activities- red pens, sign here stickers, extra envelopes.



PRINTED SUPPLIES

 Decrease of **37.97%**.

 This line item always fluctuates depending on the type of election.

 This decrease reflects that ballots are provided to us for state elections at no cost.

 The second decrease is due to memory card coding for the accessible voting machine (AutoMark). The state is mandated to pay for coding for state elections only, the city must pay to have them coded for all municipal elections.



PRINTED SUPPLIES (Cont.)



This line item pays:

- Annual street listing/city census (printing & envelope cost only).
- Confirmation of residency cards/city census second reminder (printing only).
- Annual street listing books- MGL requirement to have them for sale in office (includes digital file and 10-12 printed copies).



ELECTION & VOTING MATERIALS

 Decrease of **19.42%**.

 Decreases due to the number of elections.

 This line item pays for:

- Breakfast for election workers, Heavenly Donuts (2 elections).
- Dinner for election workers, Pizza Factory (2 elections).
- Posting of the election warrants with Constable (2 elections).
- Water, ice, paper plates/towels (2 elections).
- Miscellaneous supplies- "I voted" stickers, signage, labels, vinyl tape for floors, supplies for each district, etc....
- Receipt paper for poll pad printers.



ELECTIONS EQUIPMENT



Decrease of **81.48%**.



This will fund the lease of a High Speed Scanner for future State Elections.



The State paid for the lease of a High Speed Scanner for our March Presidential primary, but has mandated that we have a standing contract to lease in order to participate in any possible future state funded lease. The use of a High Speed Scanner will save on staff labor hours per election.



FY 2025 BUDGET HEARINGS

CITY COUNCIL

BUDGET

4.77 %
INCREASE

JENNIFER E. SMITH MAY 22, 2024



REGULAR SALARIES & WAGES

 Increase of 2.52%.

 This line item pays for the City Council stipends, the Clerk to Council stipend, and for Assistant Clerk and Administrative Assistant to attend the meetings.

 **For future budgeting-**

-We need a part-time clerk to subcommittees. Almost every community with the same subcommittee structure, has a separate position to handle the subcommittees business.



OVERTIME

 0% increase, this line item stayed the same.

 This line item covers salaries and wages at an overtime rate for the Assistant Clerk and the Administrative Assistant if they attend meetings and exceed 40 hours in one week.

 This is usually used in May for all the budget hearings, council, and subcommittee meetings.

 We may need more money. Budget hearings all occur after new budget is prepared, and the Ad Hoc recommendation/budget public hearing meetings can be longer than usual, so it's hard to predict how many extra hours.



AUDIT SERVICES

 Increase of 4.7%.

 This line item pays for the annual audit.

 The CFO anticipates the number of single grant audits for FY25 and provides a budget number.



CONSULTING

 Increased by **15.57%**.

 This line item pays for General Code, the vendor that codifies our ordinances and hosts them on the city's website.

 This line item pays for:

- Annual maintenance fee- \$1,195

- One supplement per year- Average of \$3,000-\$4,500 per supplement depending on the number of submitted legislation.

- Two printed copies of the code supplements for the Clerk & Police Chief. The city has moved to the use of the online code book for all other staff and elected officials.

 Last year, we were under budgeted, and the vendor absorbed the difference in cost.



ADVERTISING

 Level funded.

 This year we confirmed that not all second readings require public hearings and publishing.



TRAINING

 Increase of 118.46%

 Last year's appropriation was for the newly elected Council President and the Vice President to attend the MMA conference. The increase in FY25 is to allow up to 4 new councilors to attend, with the plan that councilors will attend on an alternating basis each following year.



OFFICE SUPPLIES

-  Increase of 133.33%
-  Historically, this line item had been funded at \$600. It was funded at \$150 this past year. Printer ink alone has a cost of \$212, not including delivery.
-  This line item has historically paid for:
 - Name plates for new Councilors.
 - Miscellaneous supplies to supplement Clerk's supplies- folders for council bills, printer ink for printing council materials, Council envelopes for business licensing mailings and renewals.



TRAVEL

 Increase of 28%.

 This line item will be used to reimburse the Council President and Vice President for mileage expenses for travel costs related to the Mass Municipal Conference.

