

# Town of Swampscott Massachusetts



## Town Administrator's Budget Fiscal Year 2015





**TOWN OF SWAMPSCOTT, MASSACHUSETTS  
FISCAL YEAR 2015  
FINANCIAL PLAN & OPERATING BUDGET**

General, Capital Projects and Enterprise Funds  
July 1, 2014 to June 30, 2015

**BOARD OF SELECTMEN**

Jill G. Sullivan, Chairman  
Barry Greenfield, Vice-Chairman  
John Callahan  
Glenn Kessler  
Matthew Strauss

**TOWN ADMINISTRATOR**

Thomas Younger

**ASSISTANT TOWN ADMINISTRATOR**

David Castellarin



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Swampscott  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2013**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented its Award for Distinguished Budget Preparation to the Town of Swampscott for the annual budget for the year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets award criteria as a policy document, as an operational guide, as a financial plan and as a communication medium. This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# Town of Swampscott

Office of the

## *Town Administrator*

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*Thomas Younger*  
*Town Administrator*

*Telephone (781)596-8889*

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**February 24, 2014**

Dear Members of the Board of Selectmen:

I am pleased to present to you the Town Administrator's Proposed Budget for the Town of Swampscott for Fiscal Year 2015. The FY15 budget as presented sustains existing service levels for all departments and includes improvements for others which will improve services for our residents. Though other communities are facing fiscal pressures we are continuing to be creative and review our revenues as well as willing to improve our services for our community. This has included continuous conservative revenue forecasting and our monitoring monthly of our local budget continues to place our Town on fiscally solid ground. As required, this budget is structurally balanced without any assumption of additional tax revenue (ex. Proposition 2 ½ override). This budget consists of total anticipated expenditures of \$61.7M, inclusive of debt exclusions for the high school and the new police station of \$2.8M and the transfer of Free Cash of \$1,170,000, with an equal amount of revenue from various sources. This represents an increase of \$2,007,133 or 3.36%, over the FY14 budget used to set the tax rate (recap budget). The Enterprise Funds are proposed to decrease 2.6% or \$157,048 in FY15 compared to the Fiscal 2014 recap budget. Departmental expenditures for general government are recommended to increase by 3.4% after decreasing by 3.4% in FY14, while I am recommending an increase in non-vocational school funding of \$600,000 or 2.45%, in the FY15 budget proposal. The cost of health insurance with the Group Insurance Commission is budgeted to increase by 4.9% in FY15 after increasing 2% in FY14. We continue to see the significant benefits of negotiating entry into the Group Insurance Commission's State health insurance program four years ago which has yielded savings and allowed employees to have multiple health insurance options. We will continue to monitor this program due to the increased number of communities entering the Group Insurance Commission after municipal health insurance reform was enacted in 2011 but I continue to recommend our inclusion in the program. We will also continue to focus with the Capital Improvements Committee to control capital spending and the philosophy of the Town Treasurer to escalate the repayment of debt continues to reap positive results for the future. I intend on continuing and revising our long term capital plan in cooperation with the Capital Improvements Committee, the Finance Committee and the School Department which would create an ongoing forecasting tool for the maintenance of our assets. We have also developed a monthly review of all of our capital projects, including a two year window for completion of all projects. The Town's retirement appropriation will increase by 2.6% or \$108,443 in Fiscal 2015. In FY05 one-time revenues constituted 5% of the Town's operating budget. The FY15 budget is structurally balanced while adding to our reserves, especially OPEB for the second straight year. I am proud to report that this budget submission again does not recommend the use of any one-time revenue for general operational items whereas in the prior years we have relied on one-time revenues to balance the budget. Additionally, Free Cash has continued to increase as has our commitment to fund the Town's Stabilization account. In this year's budget proposal I am recommending \$1,100,000 be transferred from Free Cash and place \$100,000 to the Capital Stabilization Fund, \$500,000 to the Town's Stabilization

Fund and \$500,000 to the OPEB Trust Fund. With these actions the Town will exceed the long standing goal set many years ago to maintain reserve balances at a minimum of 5% of the operating budget and will continue to add to the reserves in the future to an eventual goal of 10%,.

Our team has worked well with the School Department during my tenure and particularly School Superintendent Pamela Angelakis, School Department Business Manager Wayne White and Facilities Director Garret Baker regarding financial and administrative issues. We will continue to work closely together with them and the School Building Committee over the next eight months regarding the elementary school project and our continued public meetings and forums. It is important that we work together with this team approach. We are not just general government and the school department but the Town of Swampscott and I will continue to reiterate such. Neither of us can be successful without the other. We are will continue to look at consolidating services with the school department and that will be a goal of mine working with the Superintendent, Board of Selectmen and School Committee. In FY15, we are reviewing the possible implementation of facility consolidation with school department. The Massachusetts Department of Revenue will begin a consolidation review of our business departments.

Several years ago we significantly reduced staff to offset shrinking local aid and substantial increases in employee related costs such as health insurance and the Town's retirement appropriation. As a result the Town has ten (10) percent less full time equivalent employees (FTEs) than in Fiscal 2005. We, in General Government have proposed two laborers for various functions in the Department of Public Works for field maintenance and other tasks, a new part-time benefits administrator which will allow our Collector/Treasurer more time to focus on your money management as well as a part-time clerk in the police department to assist in their increased case load. I have also increased our building inspector from a part-time to fulltime position so that he may be available during the full week for residents' questions, projects and zoning enforcement.

### **Budget Development Guidelines**

At the annual financial forecast presentation held on November 2013, it was indicated that the growth in annual revenue for each of the next five years would continue to be impacted by possible reduced or level local aid and the lack of growth of motor vehicle excise tax revenue, permits and fees and a sharp decline in interest income. Therefore, even with expenditures growing at moderate levels during the next several years, deficits are forecasted for the years ahead. The Town's participation in the State's GIC program will continue to keep costs at a more manageable level, but pension reform needs to be enacted by the legislature or retirement costs could consume all available new annual revenue. The Legislature's proposed budget for Fiscal 2015 included a \$249,009 increase in Local Aid to our town. The House Ways and Means budget will be released in mid-April which will give us a better idea if there would be any additional increase than what is currently expected. If this is any increase, though doubtful, we will need to readdress this budget proposal. We would hope that there would be an additional increase in Chapter 70 aid in the upcoming House and Senate budgets and we will continue to work towards that goal.

The Budget Package contains a timeline and instructions for preparing and submitting the information necessary to properly evaluate Fiscal 2015 requests for funding, including capital requests. I have included two excerpts from this year's budget package. The first sets a guide for requesting funds and the second identifies our goal of continued compliance with the GFOA standard for budget excellence.

*"I am requesting that all department heads, in conjunction with their staff, review their operation and look for any process improvements, innovations or regional initiatives that will make us a more efficient organization. The Financial Forecast I presented to town officials and residents on November 6, 2013 projected a Fiscal 2015 surplus. **With this in mind your departmental budget***

*should be developed assuming a NO MORE THAN 1.5% increase from the Fiscal Year 2014 Town Meeting approved amount inclusive of any known contractual salary increases (step raises, etc...).* As of this time all of the unions have contracts expire in FY2014. Therefore, you should **NOT** include contractual increases for those union employees and due to the comprehensive salary study that is being conducted assume a 0% increase for those employees covered by the Personnel Bylaw. If you would like to provide me with information regarding requests you feel are important to your department that would require an increase greater than 1.5%, feel free to do so under separate cover."

After the budget requests were returned to the Town Accountant, he and I met on several occasions and communicated with department heads prior to making decisions regarding the funding that is submitted to your Board as part of the balanced budget contained herein.

I would like to recognize the extraordinary efforts made by all department heads to review each and every line item and expenditure in their budgets so that their FY15 requested funding complied with not only the spirit, but also the letter, of the guidelines they were provided. I am very pleased to be working with this team and all members of our general government staff. Our goal is to provide excellent services to our residents at a reasonable cost and to annually improve our services. I don't believe in being complacent or stagnant. Though we may be doing an excellent job, this doesn't mean that we cannot look at processes differently. I have urged our department heads to look at ways that we can improve the delivery of our services and consider changes that they would like to make. I am very proud of our team and have appreciated their efforts during the past year. As I have always said "Be pleased with a fine performance but never be satisfied."

### **Fiscal Year 2015 Budget Highlights**

The FY15 Budget for the Town of Swampscott totals \$61.7M, inclusive of debt exclusions for the new police station and the new high school of \$2.8M. Swampscott's total budget as presented in this document is comprised of a General Fund component and the Water and Sewer Enterprise Fund component. The General Fund Budget for FY15 totals \$55.8M inclusive of the debt exclusions previously mentioned. This projected level of spending is \$2,164,541 more than the FY14 budget. The Enterprise Fund Budget for FY15 totals \$5.9M, a decrease of \$157,048, or 2.6%, as compared to the FY14 Enterprise Fund Budget. The following is a discussion of several highlights in each component.

The General Fund Budget supports the operations of all Town departments as well as fixed costs such as non-Enterprise Fund Debt Service, Employee Benefits and Insurance, and the Town's contribution to the School Department. The total appropriation required to support Town departments, excluding schools, and shared expenses such as employee benefits and the Town's contribution to the Retirement System, is approximately \$12.3M for FY15, up \$415,658 from FY14. This includes projected salary step increases within existing collective bargaining agreements and an assumption of a 2% cost of living increase for non-contract employees. General Fund Debt Service included in the FY15 budget totals \$4.8M. Approximately \$2.8 of this line item represents principal and interest payments outstanding on debt exclusions for the new high school and new police station. Increases in the Town's contribution to the Town's Retirement System and payments to the Non-Contrib Retirees will exceed \$108K. State Assessments, or charges, are projected to decrease by approximately \$48K in FY15 primarily as a result of the North Shore Tech and Essex Agricultural Schools combining and not assessed on the Cherry Sheets. In addition, I am recommending a \$1,100,000 appropriation be made to the Town's stabilization funds and OPEB Trust Fund in FY15.

Funding for Education, which includes the Town's contribution to the School Department and the new Essex North Shore Agricultural and Technical School District, is anticipated to be \$25,641,000 a 2.9% increase for FY15. Included in this line item is a projected increase of \$600,000 for the Swampscott School Department. The vocational school appropriation is projected to increase for the fourth year in row as well as an assessment for the construction of the new vocational/agricultural school.

The Enterprise Fund Budget for FY15 totals \$5.9M, representing a 2.6% decrease from FY14. Approximately \$3.5M, or 69% of total expenditures, will be funded through water user charges and \$2.4M or 31%, funded through sewer user charges. Reserves established in these funds resulting from efficiencies implemented during the past several years will continue to be used to help mitigate rate increases due to the increase in requested appropriations.

## **Conclusion**

With the Town Charter providing the framework, this FY15 budget submission provides the funding necessary to successfully sustain as well as improve town services. The budget submission also continues to comply with our plan to reduce our reliance on one-time revenues and increase our reserves for future events and successful bond reviews. We will continue to plan and look at alternative ways to deliver services. We will continue to work on regionalization activities with nearby municipalities and plan for consolidation of our various municipal functions with the school department. We will focus on obtaining additional funding from our state and federal focuses for many of our one time purchases or projects.

We also need to continue our focus for planning for the future. Not just financially but what we expect our community is to be in the next twenty year. How do we enhance our commercial base, improve the delivery of our governmental and educational services, maintain and improve our natural asset, the waterfront, which cannot be recreated. There are many question and issues that we will be facing over the upcoming 12 months and years but I am confident working with our fine team of employees, dedicated boards and committees, and most importantly, our exceptional town residents of all walks of life we will continue to make our town of Swampscott a wonderful place to live, work and play and especially to enjoy. I feel honored to be working with such a fine community and you have my promise that we will continue to improve our service to the community.

I am confident that you will find that the material contained within this document is consistent with the purposes and policies prioritized by the Board. I look forward to this continued budgetary process.

Respectfully,

Thomas Younger  
Town Administrator

# Budget Calendar

FY15 Financial Forecast presented	November 6
Budget Guide distributed with instructions	November 7
Capital Improvement articles due	December 6
Departments submit budget requests	December 27
Initial Department meetings	by January 17
Forecast Revenues	January 31
Capital Improvement recommendations due	January 31
School Budget submitted	by February 14
Final budget review with departments	by February 14
Forecast Expenses	by February 18
Budget submitted to Selectmen	February 19
Budget submitted to Finance Committee	February 20
Selectmen ratification	by March 1
Finance Committee recommendations due	April 11
Warrant to printer	April 14
Warrant mailed to Town Meeting members	April 18
Town Meeting	May 5

# Budget Overview

## Citizen's Guide to the Fiscal Year 2015 Budget

The budget is a blueprint of Town services and facilities for Fiscal Year 2015. It identifies policy decisions by the Town Administrator and Board of Selectmen and guides the Town's operations.

**Budget Format** - The budget summary contains summary totals from all operating segments. The revenue section details revenue sources with expected trends. Each departmental section contains a department narrative, which includes organization, program functions, goals and financial data relating to the entire department. The enterprise section includes revenue and expenditure trends of the self-sustaining enterprise funds along with departmental goals. The CIP section details all expected capital program outlays in the current fiscal year, as well as a summary of the next following years.

**Basis of Budgeting and Accounting** - The modified accrual basis of accounting is followed by governmental funds and expendable trust funds. Accordingly, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town recognizes funds received 60 days after the close of its fiscal year as revenue of that reporting period. All other amounts not received during that period are deferred and recognized in future accounting periods. Expenditures other than interest on long-term debt, are recorded when the liability is incurred. In applying the susceptible to accrual concept to inter-governmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be reimbursed to the Town. Therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met. The accounts of the Town are organized into various funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts.

**Budget Procedure** - The preparation of the Annual Budget for the Town is governed by the provisions of Chapter 43B, Section 12 of the Acts of 2002, establishing a new Charter for the Town in 2002. The budget cycle for FY 15 was initiated in November 2013, at which time, the Town Administrator established budgetary guidelines and limitations for the coming year.

The Town Administrator convened a Town wide budget meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Town Accountant, each department then prepared FY 15 operating budgets and a program summary outlining the projected goals for the future. These operating budgets, which include expenditure and revenue estimates, were submitted to the Town Accountant on December 27, 2013.

In January, each department made a presentation to the Town Administrator justifying proposed budgets and program changes for the coming year. Specific requests were negotiated during these sessions and appropriate revisions were made to the submitted budgets.

As the proposed budgets were reviewed by the Town Administrator, the budgets submitted were adjusted based on the individual needs of each department. During the month of February, the Town Administrator finalized the Annual Budget document for submission to the Board of Selectmen. By Charter, the budget must be approved, by a majority vote of the Board of Selectmen by March 1<sup>st</sup> of each year.

During March and April it is anticipated that the Finance Committee will conduct a series of budget review sessions. The Finance Committee budget proposal, as amended, shall be placed before town meeting for its approval, subject to further amendments on the floor.

**Mass Gen. Law Requirements** - The budget preparation process for all towns is governed by MGL Ch. 44. The General Laws require that the budget be supported by revenues earned during the year plus any savings from prior years. The General Laws also requires public involvement in the process, including the requirement for a public hearing on the proposed budget.

**Developed under the Town Administrator's Direction** - The Town Administrator provides leadership for the budget process by developing budgetary policy and working closely with department heads and the Board of Selectmen to assure that the process identifies community needs and priorities and develops a farsighted and well-crafted plan.

**Crucial Budget Processes** - The Town Administrator has initiated budget processes that provide the policy context for identification of priorities and development of initiatives.

**The budget process goals include:**

- 1. Policy Driven Planning:** The budget is developed based upon community values and key Town strategic financial and program policies. The Town's *Five Year Financial Forecast* provides the nexus between the long-term financial plan and budgetary development. The Plan includes a comprehensive multi-year projection of the financial position and budget projections, including documentation of revenue and cost assumptions and projections.
- 2. Program of Services for the Community:** The budget is designed to focus on financial information and missions and goals that have value added outcomes to the community through Town services. The Town Administrator and the Board of Selectmen will use the Town's Fundamental Principles as a basis for allocation choices and policy discussions. It also provides a basis for measuring progress toward goals during the budget period.
- 3. Financial Plan of Allocation and Resource Management:** The budget establishes the plan and legal appropriations to allow the Town to operate during the fiscal year. The budget provides specific direction for departments and agencies for management of resources. It also provides broad goals related to the Town's overall financial position and identifies business decisions required to keep the Town financially viable and strong. It is developed using all available financial and planning reviews, including the Five Year Financial Forecast and the five-year rolling Capital Improvement Program.
- 4. Communication Tool:** The budget is intended to communicate to a broad range of readers, both locally and around the region, as well as the larger governmental and financial community. The budget expresses priorities and goals, assignments and plans, targets and hopes. It is a key statement of Town priorities, and is meant to provide confidence in and confirmation of the Charter-mandated, Town Administrator form of government that has directed Town affairs since July of 2002.

# **Town Organization**

## **Background**

Swampscott, Massachusetts, USA, is a beautiful and tranquil seaside community of 13,787 residents located 15 miles northeast of Boston along the coastline of the Atlantic Ocean.

Our name, Swampscott, is of Native American origin, most probably from M̃sq̃iompsk meaning red rock. It then became M̃sq̃uompskut, for the phrase ðat Red Rockö because of the red granite outcroppings that were visible to those offshore.

Swampscott offers a friendly, welcoming and nurturing family environment, an excellent pre-school to grade 12 public educational system, superb public safety and support systems, abundant youth sports opportunities and a town government which is responsive to the needs of its citizens.

Whether you are visiting our community or thinking about establishing residency, you'll find Swampscott to be an ideal choice. We offer the character of a seacoast community, fine restaurants and shopping areas and we're only about 20 minutes from Logan International Airport and the City of Boston.

## **Town Charter**

The proposed Charter was approved by Town Meeting on October 15, 2001. The Charter was then submitted to the Massachusetts Legislature and was approved by the House and the Senate in early January 2002. The new Charter was signed by the Governor on January 20, 2002. In March 2002, local voters ratified the new Town Charter. The Charter became effective on July 1, 2002 and the appointment of the Town's first Town Administrator was made on October 7, 2002.

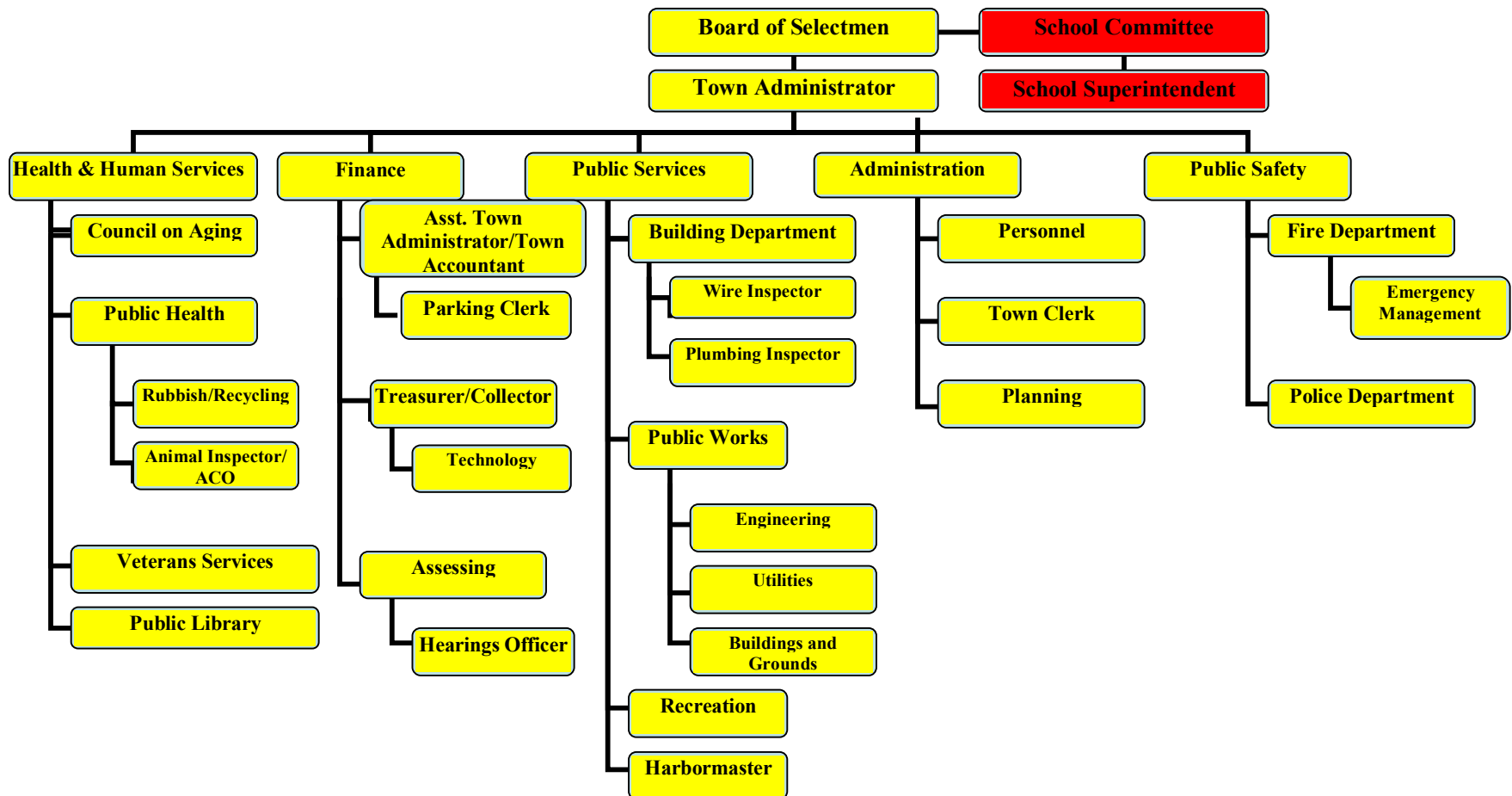
Local voters continue to elect the policy makers in the form of a Board of Selectmen. The Board of Selectmen then, by a simple majority, appoints the Town Administrator. The Town Administrator is the chief executive of the Town and is responsible for the day-to-day administration of Town affairs.

The Charter requires the implementation of a coordinated Town wide budget process. The Board of Selectmen, Town Administrator, Finance Committee and the School Committee share responsibility and coordinate their activities. In addition, the Charter requires the Town to implement and undertake annual processes for capital planning, long-term financial forecasting and an open operating budget development process. All of these financial mandates required by the Charter have begun to be successfully implemented.

The successful administration of the Town Charter will be one of the most significant factors contributing to the Town's continued success.

# Town of Swampscott Organization Chart

## *Citizens of Swampscott*



## PRINCIPAL OFFICIALS

Department	Official(s)	Additional Areas of Authority
Accounting	Dave Castellarin, Assistant Town Administrator/ Town Accountant	Parking
Administration	Thomas Younger, Town Administrator	
Assessing	Vacant, Assistant Assessor	
Building Department	Richard Baldacci, Building Inspector	Building, Wiring, Plumbing
Clerk	Susan J. Duplin, Town Clerk	
Council on Aging	Marilyn Hurwitz, Co-Director Rod Pickard, Co-Director	
Emergency Management	James Potts, Director	
Fire	Kevin Breen, Chief	
Health	Jeff Vaughn, Director	Animal Insp./Control
Library	Alyce Deveau, Director	
Personnel	Nancy Lord, Manager	
Police	Ron Madigan, Chief	
Public Works	Gino Cresta, Director	Water, Sewer, Buildings, Parks, Cemetery, Highway, Engineering
Recreation	Danielle Strauss, Recreation Director	
School	Pamela Angelakis, Superintendent	
Treasurer/Collector	Vacant	Technology
Veteran&s	James Schultz, Veteran&s Agent	

# School Committee

The School Committee has general charge and superintendence of the public schools of the Town. The School Committee is comprised of five members elected at large. The School Committee has the power to select and terminate a superintendent of schools, establish educational goals and policies for the schools consistent with the requirements of the laws of the commonwealth and standards established by the Commonwealth. The School Committee also has all the powers and duties given to school committees by the laws of the Commonwealth.

The members of the 2013-2014 School Committee are:

Rick Kraft, Chairman  
Francis E. Delano III, Vice-Chairman  
Marianne Hartmann  
Carin Marshall  
Amy O'Connor

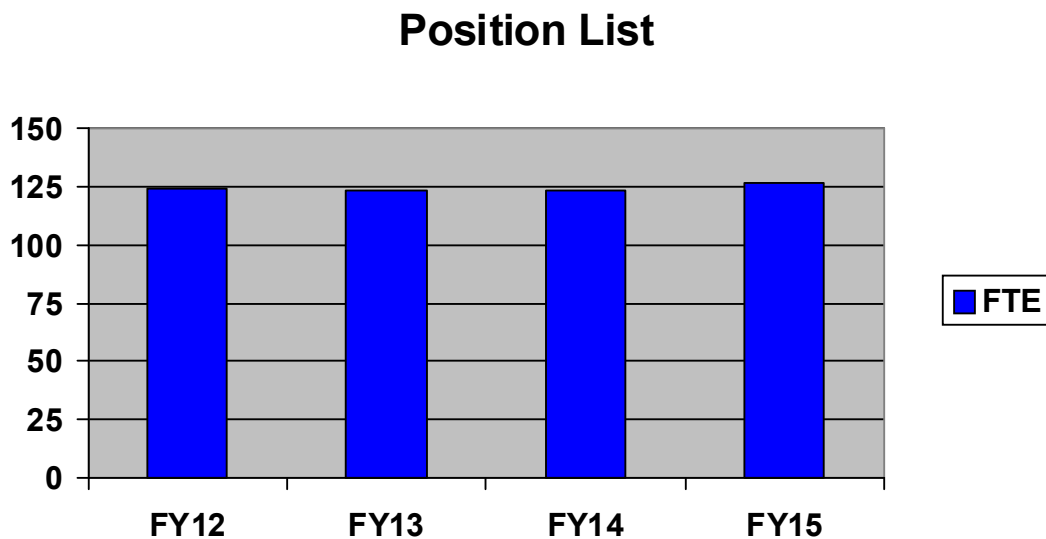
# Boards and Commissions

In addition to being shaped and influenced by the Town's elected officials and appointed staff, Town policy and programs are impacted by the actions of the Town's Boards and Commissions. The size, responsibility and source of authority of the Town's Boards and Commissions vary. With the exception of those members who derive their appointments as a result of their position in Town government and the Town Charter mandating their membership, the Board of Selectmen as recommended by the Town Administrator appoints members. Boards and Commissions are autonomous in their decision-making capabilities, and are typically led by a chairperson and staffed by Town personnel.

## **Town Personnel Analysis**

The cost of non-school personnel to the Town is \$8.8 million dollars, or 15.8% of the General Fund operating budget. Because personnel costs are the most significant portion of the annual budget, it is critical for the Town to continue to stringently monitor this area. The Town Administrator has sought to review operations and make efficiency improvements, striving to maintain staffing levels and sharing human resources among departments, where possible. This is shown by the reduction of staff. Certain positions have been vacated and not back filled.

The chart below shows the Town's non-school headcount for FY 15. Grant funded positions are not considered core positions, they will fluctuate with grant awards and may not be retained after the grants terminate. The table on the following page illustrates the headcount for FY 15.



## TOWN OF SWAMPSCOTT POSITION LIST COMPARISON

Department	FY2013 STAFF POS.	FY2014 STAFF POS.	FY2015 STAFF POS.
Assessing	2.5	2.5	2.5
Accounting	2	2	2
Council on Aging	2.5	2.5	2.5
Town Clerk	2	2	2
Dept. of Public Works/Building & Grounds/Enterprise Funds	21.25	21.25	23.25
Health	2.5	2.5	2.5
Administratorø/Selectmen Office	2	2	2
Fire Department	34	34	34
Building Department	3.5	3.5	3.5
Library	10	10	10
Technology	0	0	0
Personnel	.75	.75	1.25
Veteranø	.5	.5	.5
Planning	1	1	1
Treasurer/Collector	4	4	4
Police Department	33.5	33.5	34
Harbormaster	.5	.5	.5
Recreation	.75	.75	.75
Emergency Management	.5	.5	.5
Town Counsel	0	0	0
GRAND TOTAL	123.75	123.75	126.75

Totals above do not include school positions.

Includes full-time and half time benefited positions (full time equivalent).



# Budget Policy Objectives and Related Goals

Notwithstanding the constraints found in this year's budget process, the FY 15 spending plan will allow the Town to maintain its commitment to the "Fundamentals," a set of policy objectives that seek to promote a single, pro-Swampscott agenda. The primary focus of the Fundamentals includes:

- Financial ó steadily improving the Town's financial condition through balancing budgets and advancing responsible reserve policies that strengthen local government's flexibility to act on pressing needs while protecting against the impacts of economic downturns that could threaten municipal service delivery and the viability of Town government;
- Economic Development ó further supporting the Town through an aggressive agenda that seeks to attract new revenues in a variety of forms, including property tax, auto excise tax and building fees;
- Neighborhood Enhancement ó continually producing improvements in each and every neighborhood of the Town by updating infrastructure through a functioning Capital Improvement Program, cleaning streets, enhancing open space, and tackling and resolving long-standing problems;
- Community Development ó fully encouraging partnerships between Town government and its stakeholders in Swampscott's success, including other governmental entities, the business community, non-profit leaders, neighborhood groups and individual residents, in order to support a broad array of programs and initiatives that may or may not be Town-run, but are all supportive of the Town's desire to promote the advancement of its families and individual residents over a broad range of human needs, including, but not limited to, affordable housing, health care, education and job training;
- Public Safety ó constantly improving upon the protection of the public and its property by initiating policy and providing the necessary resources, be it training, manning or equipment, to effectively carry-out the missions of the Town's law enforcement, fire and emergency management agencies, and
- Governmental Philosophy ó becoming a more open, responsive and responsible municipal government that not only hears the needs of its people, but develops and initiates efforts designed to address those needs in a honest, fair, equitable, accountable and cost-efficient manner, while never sacrificing good government for the benefit of those whose goals run counter to that of a pro-Swampscott agenda.

Given the municipal budgetary environment, the Financial Fundamental is the primary focus for FY 15. Among the items the Town has and will continue to undertake to maintain stability through FY 15, are:

- Defining budgetary issues for FY 15 and the following years, attempting to mitigate the severity of projected structural deficits and developing a responsible plan to allow the Town to maintain and, where necessary and possible, expand services and programs;
- Managing incremental increases in State Aid and other sources of revenues so as to limit or avoid an impact on core municipal services and programs;

- Controlling costs in “non-discretionary” spending areas, including existing employee and other contracts, Health and other Insurance premiums, Debt Service and Assessments;
- Constraining “discretionary” spending by reviewing and identifying areas of need and prioritization;
- Seeking out increases in and/or developing new revenue sources to offset budget shortfalls, being cognizant of revenue raising capabilities and constraints, as well as being sensitive to the impact of revenue raising initiatives on taxpayers;
- Minimizing the use of reserve funds to cover the FY 15 budget gap while recognizing the need to increase reserves for potential out-year shortfalls;
- Continue the capital investment in infrastructure, while managing the impact of debt service on the operating budget.

Not every action of a progressive and innovative municipal government is reliant on direct appropriation. In fact, financial appropriations aside, the Town expects to carry out and further extend several important initiatives in FY 15 that are consistent with the non-Financial Fundamentals list above, including:

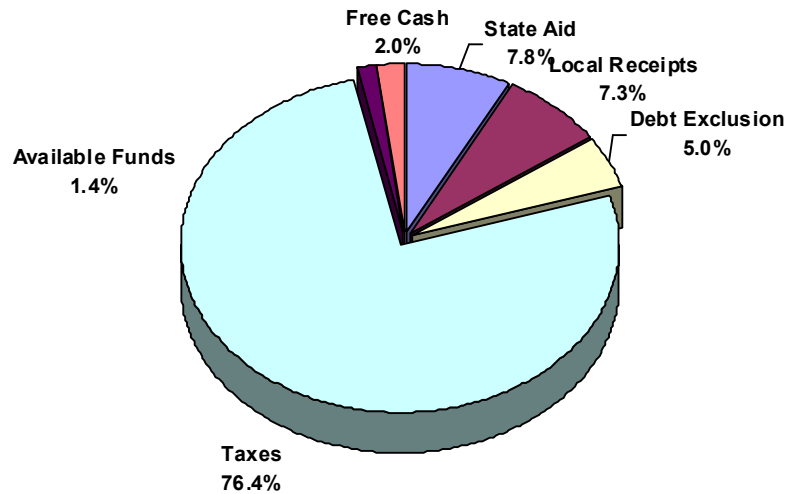
- Neighborhood Enhancement projects, including the enhancement of parks and open space, will continue to be prioritized with funding from the Capital Improvements Plan;
- Public Safety, specifically enforcing, evaluating and modifying, when necessary, traffic and parking regulations to improve the quality of life for residents;
- The Governmental Philosophy Fundamental is the basis that all Town officials have been trained to use when taking action that affects the delivery of service to the residents of Swampscott. A continued focus on enhanced communications and a continuing priority on outreach and grassroots activism as a means of welcoming more residents into the process of managing their government.

# Overall Summary of the Town Budget

The FY 15 Budget for all general Town services and facilities totals \$61.7 million. The total includes \$30.2 million in the General Fund budget to support traditional municipal services such as Police, Public Works, Fire, Library and Non-Appropriated Expenses (i.e. Cherry Sheet Assessments and Assessor's Overlay Provisions); \$5.9 million to support the costs of the Water and Sewer Enterprise Systems and \$25.6 million to support the School Department and Regional Vocational School.

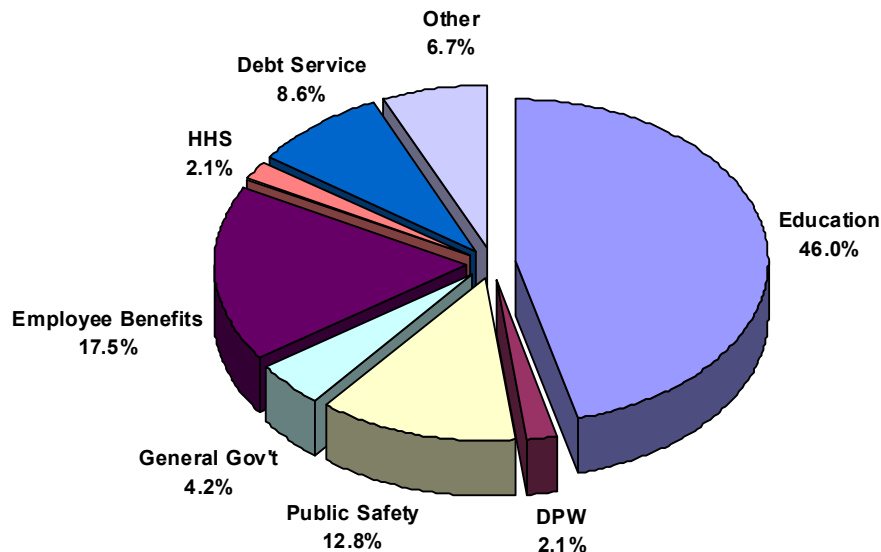
## FY 15 Town-wide General Fund Revenues

**\$55,804,720**



## FY 15 Town-wide General Fund Expenditures

**\$55,804,720**



# General Fund

The General Fund is the basic operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund (i.e. the Water and Sewer Enterprise Funds). The total General Fund budget is \$55,804,720 which is the Town appropriation of \$60,843,954 plus \$934,047 for Assessor's Overlay, Overlay Deficits and Cherry Sheet Assessments and Offsets less the Water and Sewer Enterprise Funds \$5,937,281.

**General Fund Budget.** The General Fund Budget in FY 15 totals \$55.8 million, which is a 3.7 % increase from FY 14.

**Capital Budget and Debt Service.** The FY 15 Budget includes \$955,246 in debt service funding as required under the ongoing Town-wide Capital Improvement Program (CIP) (for further details, see discussion in the CIP section of this budget document). The Town will continue to make an investment in this area to avoid having to incur higher costs in the future and therefore reduce the number of annual capital projects to be undertaken. The current and projected economic climate may cause the Town to seek to control the cost of debt service as a method of keeping the Town's budget in balance; in this case the total committed to this category would decline.

# Challenges Addressed in the Fiscal Year 2015 Budget

The FY 15 Budget continues the Town's efforts to promote a single, "Pro-Swampscott" agenda by addressing the "Fundamentals," a set of broad policy statements regarding the Financial, Economic Development, Neighborhood Enhancement, Community Development, Public Safety and Governmental Philosophy objectives that have guided the Town, in one form or another. Specifically, the FY 15 Budget addresses major challenges relating to the Fundamentals, including:

**Defining and Managing Budget Issues for FY 15 and Beyond** – Defining and managing budgetary issues in the face of difficult economic conditions is the single most important challenge any community can face. Maintaining services at acceptable levels while being limited by marginally increasing revenues and increasing non-discretionary costs has made balancing the FY 15 Budget extraordinarily difficult. Yet, this budget does define the issues that are present and anticipated, constrains spending to meet existing revenues and delivers acceptable Town services and benefits to local residents and taxpayers. Although additional funding is always helpful, the FY 15 Budget and the goals contained within demonstrate the Town's capacity to do more with less by focusing dedicated, innovative and collaborative programming on the Town's most pressing issues.

**Promote Community Revitalization** – The FY 15 Budget facilitates infrastructure improvements, ranging from water main replacements to addressing deferred maintenance within our ageing school facilities. The continued investment in the Town's capital assets is essential to reduce the cost associated with having to replace failing systems on an emergency basis.

**Limiting the Burden on Taxpayers** – The FY 15 Budget is in balance with limited use of one-time revenues and without the need for Proposition 2 ½ overrides or the adoption of new taxes. The FY 15 Budget, and perhaps more importantly those who assemble and will ultimately adopt the budget, are cognizant of the impacts the Town's residents and taxpayers are also feeling as a result of the changing economy. The Town will continue to not overburden local taxpayers and ratepayers, while simultaneously produce the level of success that has become the trademark of Swampscott.

# Development of the Fiscal Year 2015 Budget

The budget development process is structured to integrate long-term plans and issues with the specific choices and decisions in the budget. The Town has adopted a number of techniques, including the Government Finance Officers Association (GFOA) budget format, to enhance the comprehensive and farsighted nature of the process:

**Strategic Budget - Based on Long-Term Policies and Plans** - The budget process begins with a review of the adopted long-term plans including the Five Year Financial Plan, the Five Year Capital Improvement Plan, and in the future, will include an adopted facilities and services plan for municipal functions, such as the Open Space and Recreation Plan. The linkage to the long-term plans provides the strategic context for the budget and reinforces the budget's role of implementing priorities within these plans.

**Financial Context for the Budget** - The budget process begins with a rigorous gathering of information to identify the financial environment for the budget period and for the next four years. The Five Year Financial Plan provides the focus of the process and includes a comprehensive review of financial policies, a scan of the economy, development of the revenue estimates and projection analysis using the five-year projection model. The Town Administrator and the Town Accountant review this data in order to develop the budget guidelines and policies that guide the then development of the fiscal year budget.

The economic scan of the FY 15 Budget indicated there was a decline in economic growth in the region during the past year. Therefore the budget reflects the increasing upward pressure on non-discretionary costs, with limited revenue growth, by reducing discretionary expenditures and personnel in order to ensure a balanced budget and creates a sustainable workforce that will limit the erosion of municipal service delivery.

**Toward the Future** - One outcome of the budget process is to identify issues and challenges that the Town will address in the upcoming and future fiscal years. Looking beyond the current fiscal year, the Town will need to implement financial reserve policies designed to provide the fiscal stability necessary to insure that the Town is able to meet its commitments to local residents and taxpayers well into the future. The financial policies reflect a keen awareness of the Town's past experiences, as well as the Town's foremost priority to keep its financial house in order through careful planning and professional administration.

# Financial Reserve Policies

Fund balance and reserve policies should be established to protect the Town from unforeseen increases in expenditures, reductions in revenues, or a combination of both, or any other extraordinary events. Fund balance and reserve policies also serve to provide an additional source of funding for capital construction and replacement projects. Reserves should normally average between 5% and 10% of the Town's operating budget.

The Town, as recommended by the Finance Committee and authorized by the Town Meeting, has been steadily building up reserves in anticipation of a time when revenue growth would slow, stop or decline. The realities of the current economic conditions, however, are having a negative impact on the Town's revenue prospects in FY 15 and potentially for several additional fiscal years thereafter. Reserves, therefore, will now be used, in thoughtful combination with budget cuts, workforce reductions or reorganizations and other budgeting techniques, to maintain order in the municipal budget and allow for a smooth transition through the turbulent times that currently exist.

There are two classes of reserves: 1) restricted reserves which are to be utilized only for purposes designated, and 2) unrestricted reserves which can be utilized at the discretion of authorized personnel. Reserve policies cover operating reserves, which provide for unanticipated expenditures or unexpected revenue losses during the year. Capital reserves, which provide for the normal replacement of existing capital plan and the financing of capital improvements. Cash flow reserves, which provide sufficient cash flow for daily financial needs. Contingency reserves, which provide for unanticipated expenditures. The policies presented here are categorized in the following sections:

- **Operating**
  - Undesignated Fund Balance
  - Free Cash
  - Reserve Fund
- **Stabilization Fund**
- **Capital Stabilization Fund**
- **OPEB Trust Fund**

## Operating

The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the Town as a whole. Adequate operating reserves are integral parts of the financial structure of the Town and help make it possible for the Town to issue debt, among many other functions.

### **Undesignated Fund Balance**

Operating fund balance shall be maintained at sufficient levels to absorb unpredictable revenue shortfalls and to insure desired cash flow levels. With regard to the General Fund, cash balances available at year-end shall, in combination with new revenues be sufficient to preclude any requirement for short-term debt to sustain Town operations. Should this fund balance fall below 5% of the "Fund Balance Floor," defined as revenues less Chapter 70 school aid, a plan for expenditure reductions and/or revenue increases shall be submitted to the Selectmen during the next budget cycle.

What is considered the minimum level necessary to maintain the Town's credit worthiness and to adequately address provisions for a) economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy and b) cash flow requirements, c) In addition

to the designations noted in (a) and (b) above, fund balance levels shall be sufficient to meet funding requirements for prior year approved projects which are carried forward into the new year, debt service reserve requirements, reserves for encumbrances, and other reserves as required by contractual obligations or generally accepted accounting principles.

### **Free Cash Reserves**

This reserve provides for the temporary financing of unforeseen opportunities or needs of an emergency nature including increases in service delivery costs. This is the portion of undesignated fund balance certified by the Department of Revenue, Division of Local Services, as "Free Cash." Monies held in this reserve may be appropriated during the current budget year and may also be used as a source of revenues for the ensuing budget year. Of all general fund reserves this is the most flexible.

### **Reserve Fund**

The Town shall establish and maintain an operating Contingency Reserve, which will provide for emergency expenditures and unanticipated revenue shortfalls. These funds will be used to avoid cash-flow interruptions, generate interest income and eliminate need for short-term borrowing and assist in maintaining an investment-grade bond rating. This reserve will be based upon a target 1% of budgeted expenditures in the General Fund. For reserve purposes, budgeting expenses are calculated upon the funds' total operating expense budget, excluding, ending fund balances, capital purchases, debt service for capital improvements and the current year's portion of principal and interest paid on outstanding school debt. **The actual reserve level is determined as part of the budget adoption process.**

### **Stabilization Fund**

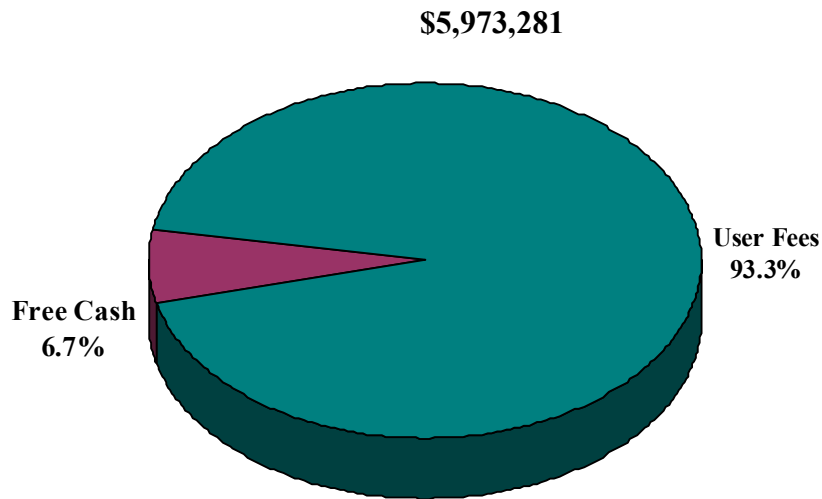
The purpose of this reserve is to provide long term financial stability for the Town while improving the Town's credit worthiness and flexibility. The provisions for this fund are dictated by Chapter 40 Section 5B of Massachusetts General Law. This fund may be appropriated for any purpose for which the Town would be authorized to borrow money under Section seven or eight of Chapter 44 of MGL or for any other lawful purpose. **However at no time can an appropriation into this fund exceed 10% of the previous year's real property tax levy or can the fund exceed 10% of the equalized value of the Town.**

Appropriations from this fund are governed by statute and require a two-thirds affirmative vote of Town Meeting.

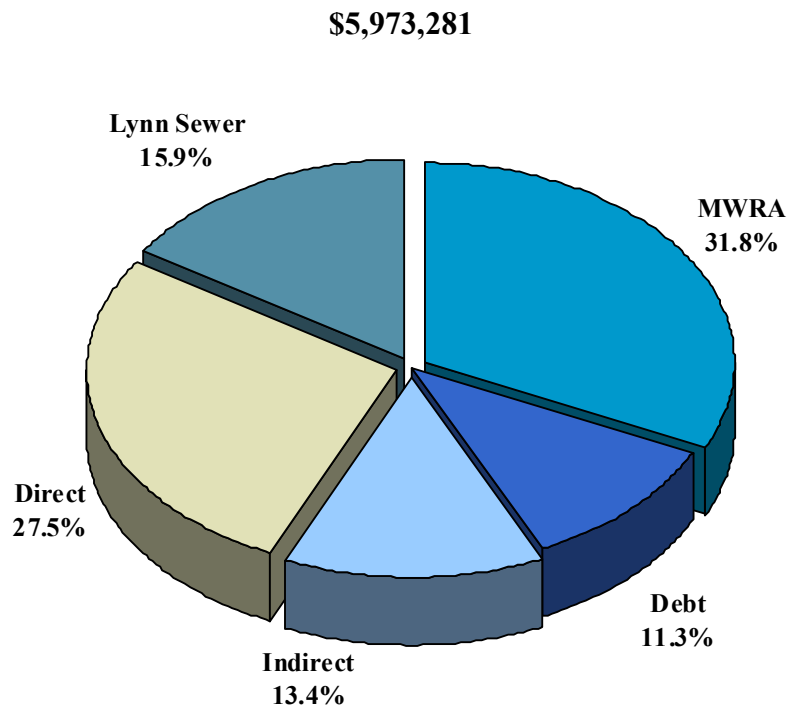
# Enterprise Funds – Water and Sewer

The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town's water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY 15 is \$5,973,281.

**FY 15 Enterprise Fund Revenue Sources**



**FY 15 Enterprise Fund Expenses**



# Stabilization Funds

## Town Stabilization Fund

This fund is a statutory reserve account, which may be used for any municipal purpose. This fund requires a two-thirds affirmative vote by the Town Meeting to appropriate. The FY15 Budget does make a contribution to this fund.

Fund balance as of June 30, 2013	<b>\$1,242,417</b>
Projected FY14 revenues and other financing sources	\$ 54,476
	=====
Projected Fund Balance as of June 30, 2014	<b>\$1,296,893</b>
Projected FY15 Contribution & Interest	\$ 505,000
Projected FY15 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2015	<b>\$1,801,893</b>

## Capital Stabilization Fund

Fund balance as of June 30, 2013	<b>\$150,209</b>
Projected FY14 revenues and other financing sources	\$ 50,304
	=====
Projected Fund Balance as of June 30, 2014	<b>\$200,513</b>
Projected FY15 Contribution & Interest	\$101,500
Projected FY15 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2015	<b>\$302,013</b>

## OPEB Trust Fund

Fund balance as of June 30, 2013	<b>\$ 0</b>
Projected FY14 revenues and other financing sources	\$ 500,000
	=====
Projected Fund Balance as of June 30, 2014	<b>\$ 500,000</b>
Projected FY15 Contribution & Interest	\$ 501,500
Projected FY15 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2015	<b>\$1,101,500</b>

## Undesignated Fund Balance

The General Fund budget includes expenditures that are financed through transfers from other funds, such as Water and Sewer Enterprise funds.

Fund balance as of June 30, 2013	<b>\$ 3,006,453</b>
Projected FY14 revenues and other financing sources	\$ 53,500,000
Projected FY14 expenditures and other financing uses	\$ (52,900,000)
	=====
Projected Fund Balance as of June 30, 2014	<b>\$ 3,606,453</b>



# Financial Plan General Fund

## Overview

### **General Fund Budget Summary**

A key component of the budget development process is the identification of revenue assumptions and projections to determine the range of choices that the Town Administrator can make in allocating resources. The Town's revenue plans attempt to balance the desire to reduce the impact of government cost on the taxpayer, to provide for a relatively stable and diversified revenue portfolio that is not highly subject to economic fluctuations, and to equate the cost of services to the revenues received. Because of the critical nature of this information the revenue analysis and the revenue projections are monitored, updated and presented to the Town Administrator on a monthly basis. If significant changes in revenue streams were to present the potential for shortfalls, this process would allow for the action(s) to be made in time to maintain fiscal stability.

The Town does not have the statutory ability to change rates and formulas for many of its revenue sources. The rates and/or formulas for property tax and certain fines, for example, are set by the State. The Town may set user fees, permits and licenses. In 1980, the voters approved a statewide property tax initiative, Proposition 2 1/2. Prop. 2 1/2 established, among several restrictions, a "2 ½ percent cap" on property taxes increases in all local taxing districts in the State.

Town revenues are divided into six basic categories recommended by the National Committee on Governmental Accounting. The categories are taxes, charges for services, licenses and permits, fines and forfeits, intergovernmental revenue, and miscellaneous revenue. The following is a discussion of the Town's projections for those categories in FY 15.

## **TAXES**

### **Real and Personal Property Tax**

Although the significance as a percentage of all revenues can greatly differ from community to community, a primary source of revenue for municipalities in the Commonwealth is real and personal property taxes. For purposes of taxation, real property includes land, buildings and improvements erected or affixed to land and personal property consists of stock, inventory, furniture, fixtures and machinery. The Town's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year. The Town of Swampscott revalued all real property in FY 11 adjusting property values to within 90% of market value. FY 15 is the next scheduled revaluation year for the Town. The Town's Board of Assessors is also responsible for determining the value of personal property through an annual review process.

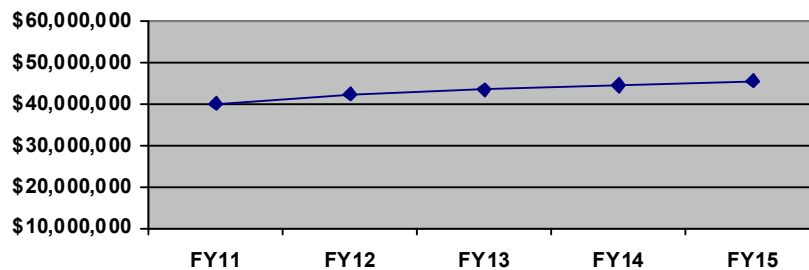
## Major Changes:

There are three major factors that influence the amount of revenue generated by real and personal property taxes:

1. Automatic 2.5% Increase ó The levy limit is the maximum amount that can be collected through real and personal property taxes by the municipality. Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This increase, which does not require any action on the part of local officials, is estimated to be \$1,033,088 for FY 15.
2. New Growth ó A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the MA Department of Revenue as part of the tax rate setting process. In FY 15, based on current trends, new growth is estimated to be \$225,000.
3. Overrides/Exclusions ó A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions, on the other hand, are temporary increases in a community's levy limit for the life of the project or debt service. Only a Debt or Capital exclusion can cause the tax levy to exceed the levy ceiling. The levy ceiling is 2.5% of the valuation of the community. The ceiling for the Town in FY 14 was \$55,569,719. As the following shows, the Town is substantially under its levy ceiling.

Year to Year Comparison	FY 11	FY 12	FY 13	FY 14	FY 15*	% Change FY 14 – FY 15
Tax Levy (per RECAP)	\$40,088,107	\$42,240,533	\$43,392,175	\$44,431,341	\$45,382,630	2.14%

\*Estimated



**Motor Vehicle Excise Tax Receipts** - State law (Proposition 2 ½) sets the motor vehicle excise rate at \$25 per \$1000 valuation. The Town collects these monies based on data provided by the Massachusetts Registry of Motor Vehicles. The Registry, using a statutory formula based on a manufacturer's list price and year of manufacture, determines valuations. The Town or town in which a vehicle is principally garaged at the time of registration collects the motor vehicle excise tax.

The motor vehicle excise system was one of the first applications transferred to the Town's computer system. Accounts are updated nightly, all processes and delinquent notices are automated and information is provided to the deputy collectors on a quicker and more accurate basis.

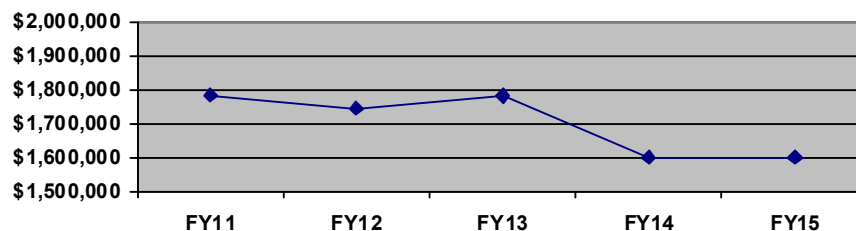
In January 1992, the Registry of Motor Vehicles implemented a new computer tracking system that will force auto owners to pay their excise taxes. Those who do not pay will not be allowed to renew registrations and licenses. Cities and towns must notify the Registry of delinquent taxpayers and the Town currently prepares an excise collection report on computer tape for the Registry of Motor Vehicles.

### Major Changes:

This revenue source had expanded in recent years as the Town has focused on this category as a source of revenue expansion by attracting companies that register a large number of vehicles. Due to the national economic situation and budgeting practices in previous years excise receipts are expected be close to level in FY15.

Year to Year Comparison	FY 11	FY 12	FY 13	FY 14	FY 15	% Change FY 14 – FY 15
Motor Vehicle Excise	\$1,783,303	\$1,745,341	\$1,782,499	\$1,600,000*	\$1,600,000*	0%

\*Estimated



**Penalties and Delinquent Interest** - This category includes delinquent interest on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes.

**Delinquent Interest and Penalty Charges** - The Town receives interest on overdue taxes and excises. Interest rates for overdue real and personal property taxes are 14%, and for tax title accounts, 16%. The interest rate for delinquent excise tax accounts is 12% from the due date. If real and personal property taxes are not paid by May 1, in the year of the tax, a demand for payment notice (\$5) is sent to all delinquent taxpayers. Delinquent motor vehicle taxpayers are sent a demand (\$5), a warrant (\$5), and two separate notices from a deputy tax collector (\$9 and \$14). The deputy collector's earnings come solely from delinquent penalty charges, and not from any salary or other form of compensation. Demands are (\$5) and warrants are not issued for delinquent water/sewer service accounts, which are subject to a lien on the real estate tax bill. Once a delinquent real estate account goes into a process of

tax title, there are other fees added to the property tax bills. These charges include the cost of recording the redemption (\$10/20) and demand notices.

**In Lieu Of Tax Payments** - Many communities, Swampscott included, are not able to put all the property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches and colleges are examples of uses that are typically exempt from local property tax payments. The Town's only PILOT Agreement ended in FY2014 due to the organization losing the non-profit status on this property.

**Municipal Lien Certificates** - The Town Collector issues a certificate indicating any amount owned on a particular parcel of property to an individual requesting the information within five days of the request. The cost per certificate is \$25 per parcel

## **LICENSES AND PERMITS / SUMMARY**

**Licenses** - License revenue arises from the Town's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the Town is the Board of Selectmen. All fees are set by one of three methods: State law, Town By-Law or Licensing Body.

**Permits** - Permits are also required when a person or business wants to perform a municipally regulated activity (e.g., building, electrical, or plumbing services). The bulk of the permit revenue is brought in through building permits, collected by the Building Department. All construction and development in the Town must be issued a building permit based on the cost of construction. The Board of Selectmen adopted a revised permit fee schedule in Fiscal 2004.

The most common licenses and permits are briefly described on the following pages. A complete fee schedule is available from the Board of Selectmen and the Building Department.

**Liquor Licenses** - Under Chapter 138 of the General Laws of Massachusetts, the Town is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer and wine. All licenses issued by the Board of Selectmen, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute.

The Town may issue liquor licenses within the limits of the State quota system, which is based on population. The Town was already under the quota when the population increase revealed in the 2000 US Census increased the licenses available to the Town by seven. Short-term and seasonal licenses carry a fee and do not fall under the State cap. Total revenue from short-term licenses will depend on the number and length of events that receive licenses.

**Common Victualer** - The common victualer license allows food to be made and sold on the premises.

**Entertainment** - Entertainment licenses are issued for live performances, movie theaters, automatic amusement machines, billiard tables, bowling alleys, and several other forms of entertainment.

**Building Permits** - Building permits are issued to qualified individuals and companies to do repairs, alterations, new construction, or demolitions in the Town. The cost of permits is based on the estimated cost of the project or by a set fee.

**Electrical Permits** - Electrical permits are issued to licensed electricians to perform specific electrical work. The cost of the permit is dependent on the number of switches, lights, alarms, and other electrical components included in the job.

**Plumbing Permits** - Plumbing permits are issued to licensed plumbers to install and repair piping for a specific job. The fee is based on the amount and type of work being done.

**Weights & Measures** - Weights & Measures permits are issued for scales, gas pumps and other measuring devices.

**Town Clerk Licenses & Permits** - The Town Clerk issues licenses and permits primarily relating to marriages, births, deaths and dog registrations.

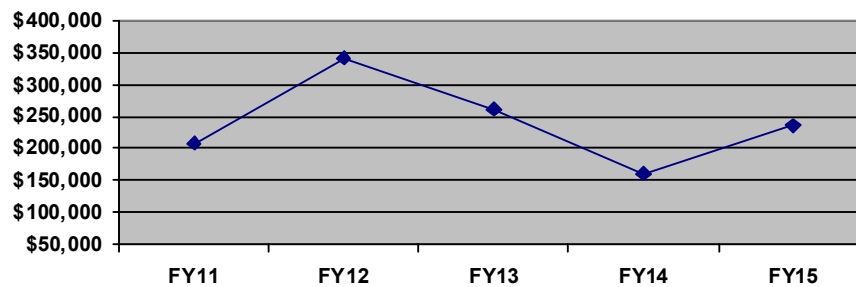
**Other Departmental Permits** - Other Departments issue various permits including smoke detector, LP gas, underground tank installation and removal, firearms, parking and street opening.

### Major Changes:

The Board of Selectmen adjusted License and Permit Fees in almost all categories based upon an analysis of similar fees in surrounding communities in FY14 and plan to do the same in for FY17.

<b>Year to Year Comparison</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>% Change FY 14 – FY 15</b>
Licenses and Permits	\$207,475	\$341,016	\$260,969	\$160,000*	\$236,300*	47.69 %

\*Estimated



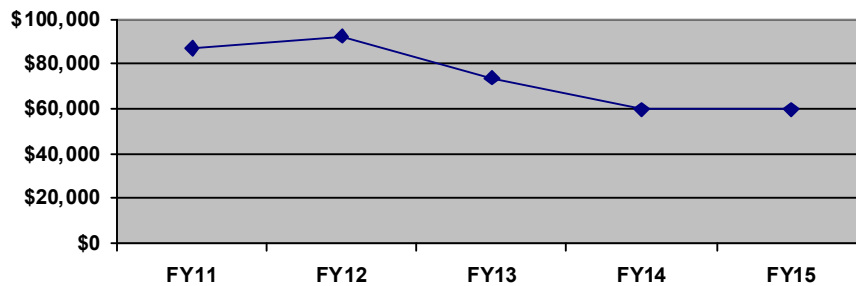
## FINES AND FORFEITS

**Parking Fines** - The collection of outstanding parking fines continues to be an important source of revenue to the Town. Parking violation revenues are used to partially fund the budgets of many Town departments. The timely collection of fines has been aided by automation, and by State law that violators are prohibited from renewing their driver's licenses and registrations until all outstanding tickets are paid in full.

### Major Changes:

Under the Municipal Relief Package passed by the legislature 2003 increased the amount of fines that may be collected for violations of any regulations, orders, ordinances or bylaws regulating parking of motor vehicles.

Year to Year Comparison	FY 11	FY 12	FY 13	FY 14	FY 15	% Change FY 14 – FY 15
Parking Fines/ Moving Violations	\$87,225	\$92,533	\$73,955	\$60,000*	\$60,000*	0%



\*Estimated

**Moving Violations** - Non-parking offenses result in fines for moving violations. Responding to the community's desires and public safety concerns that mostly focused on speeding violations in local neighborhoods. Among the violations included in this category are speeding, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court, are distributed to the Town on a monthly basis.

## INTERGOVERNMENTAL REVENUE

**Cherry Sheet** - State Cherry Sheet revenue funds are the primary intergovernmental revenue and in the case of many cities, Swampscott included, the single largest source of annual revenue. Cherry Sheet revenue consists of direct school aid, local aid, and specific reimbursements and distributions such as aid to public libraries, veteran's benefits, police career incentives, and a number of school related items. For the FY 11 budget process, the Town projected a 2.2% decrease of Cherry Sheet revenues based on assumptions offered by Governor's House 1 Budget.

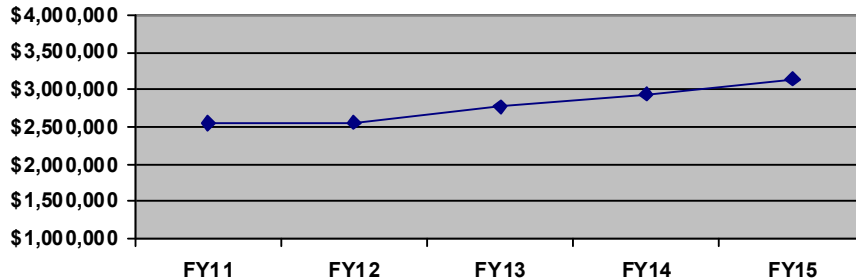
Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for MBTA, MAPC, air pollution control districts, and the other State programs; the other section lists the financial aid the Town will receive from the State for funding local programs. Each Cherry Sheet receipt is detailed on the following pages.

**School Aid** - Chapter 70 school aid is based on a complex formula that takes into account: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education, and (3) municipal fiscal "ability to pay" for education, as measured by equalized valuation per capita as a percent of statewide averages.

### Major Changes:

There is a proposal to overhaul the foundation budget and a new method for measuring municipal ability-to-pay and for determining required local contribution and school aid amounts. The Town of Swampscott continues to be funded less than the 17.5% of foundation budget. Although the Governor's proposed FY 15 Budget increases the town's Chapter 70 contribution towards the 17.5% of foundation budget, we do not expect the legislature will approve an increase at the 17.5% level.

Year to Year Comparison	FY 11	FY12	FY 13	FY 14	FY 15	% Change FY 14 – FY 15
Chapter 70	\$2,550,769	\$2,564,463	\$2,773,458	\$2,940,442*	\$3,140,515	6.8%
*Estimated						



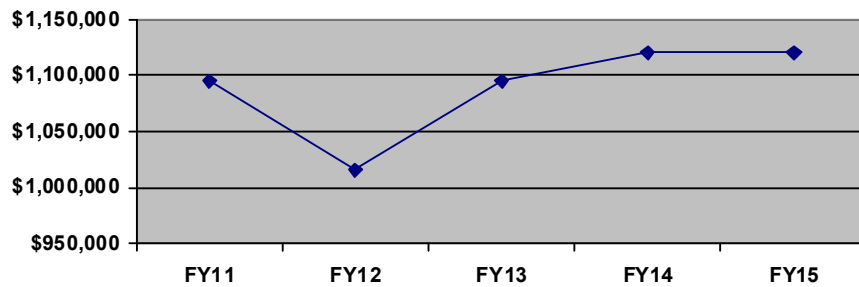
**Local Aid** - The major non-school state aid items are Lottery Aid and Additional Assistance. These funds are unrestricted and can therefore be used by the municipality for any municipal purpose.

### Major Changes:

The Governor, beginning in FY10, combined these two aid accounts into a new category called Unrestricted General Government Aid. The Governor's Proposed FY14 Budget also included another new category of State Aid called Annual Formula Local Aid. The town does not expect the legislature to approve this additional category/

Year to Year Comparison	FY 11	FY 12	FY 13	FY 14	FY 15	% Change FY 14 – FY 15
Unrestricted General Gvt Aid	\$1,094,842	\$1,015,680	\$1,094,842	\$1,120,722*	\$1,120,722*	0%

\* Estimated



**School Transportation** - Under Chapter 71, Section 7A, municipalities are reimbursed for prior year expenses for general pupil transportation. Reimbursement is provided only for pupils transported more than 1.5 miles, one way, to and from school, and is subject to a \$5 per pupil local share deductible. Chapter 71A, Section 8, and Chapter 71B, Sections 13 and 4, reimburse for bilingual and special needs transportation, with special needs transportation not being subject to the 1.5 mile requirement. Chapter 71, Section 37D, reimburses for the costs of transporting pupils for the purpose of eliminating racial isolation and imbalance, also without a mileage requirement.

**School Construction** - The School Assistance Act, as amended, provides for the reimbursement of school construction projects that involve any of the following: The replacement of unsound or unsafe buildings; the prevention or elimination of overcrowding; prevention of the loss of accreditation; energy conservation projects, and the replacement of, or remedying of, obsolete buildings. The law also provides formulas (involving equalized valuation, school population, construction costs, and interest payments) for reimbursement of costs that include fees, site development, construction, and original equipping of the school.

**Police Career Incentive** - Under Chapter 41 of the General Laws, members of participating police departments receive a salary increase predicated on the amount of college credits earned toward a law enforcement degree. The Commonwealth reimburses municipalities for one-half of this salary increase. Under the revised law, officers are awarded a ten-percent increase in their base pay for an Associate's Degree, a twenty percent increase for a Bachelor's degree and a twenty-five percent increase for a Master's degree.

**Veterans' Benefits and Aid to Needy Dependents of Veterans** - Under Chapter 115, Section 6, municipalities receive a seventy-five percent State reimbursement on the total expenditures made on veterans' benefits.

**Highway Fund Distribution** - Chapter 81, Section 31, of the Mass. General Laws directs funds from the State's highway fund reimbursement municipalities for certain roadway projects.

**Real Estate Abatements** - The State Cherry Sheet reimburses the Town for loss of taxes due to real estate abatements to veterans, surviving spouses and the legally blind. The abatement categories are authorized by the State. The Town is not empowered to offer abatements in other categories. Under Chapter 59, Section 5, of the General Laws, municipalities are reimbursed for amounts abated in excess of \$175 of taxes of \$2,000 in valuation times the rate, whichever is greater. A qualifying veteran or their surviving spouse receives an abatement of \$175 or \$2,000 in valuation times the tax rate, whichever is the greater. Chapter 59, Section 5, Clause 17c, of the General Laws, as amended by Section 2, Chapter 653 of the Acts of 1982, provides a flat \$175 in tax relief to certain persons over

seventy, minors, and widows/widowers. Chapter 59, Section 5, Clause 37a, of the General Laws as amended by Section 258 of the Acts of 1982 provides an abatement of \$500 for the legally blind.

**Elderly Exemption** - Under Chapter 59, Section 5, Clause 41b, of the General Laws as amended by Section 5, of Chapter 653 of the Acts of 1982, qualifying persons over seventy years of age are eligible to receive a flat tax exemption of \$500.

**State Owned Land** - The State reimburses communities in which certain types of state owned land is located. Payment is for the amount of tax on the land only if the parcel were held privately, not for buildings or any other improvements erected on or affixed to the land.

## MISCELLANEOUS REVENUE

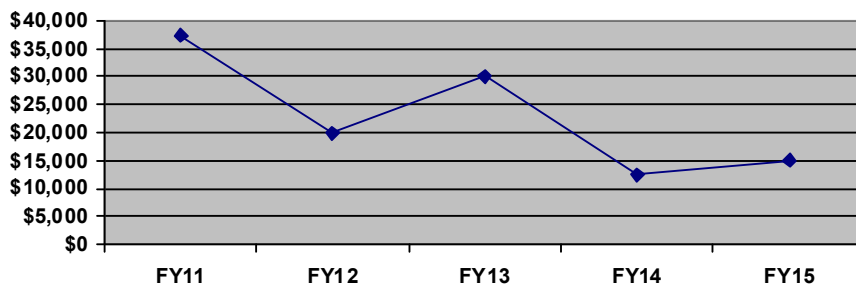
**Interest On Investments** - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the Town which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible rate reasonably available. The investment decision must take into account safety, liquidity and yield.

### Major Changes:

Interest rates on investments have declined through FY14 and are expected to continue to remain steady through FY 15. The overall cash balance of the Town is expected to stay consistent in FY15.

<b>Year to Year Comparison</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>% Change FY 14 – FY 15</b>
Interest on Investments	\$37,426	\$19,910	\$30,065	\$12,500*	\$15,000*	20%

\*Estimated



## INTERGOVERNMENTAL / INTERFUND TRANSFERS

**Water and Sewer Fund Transfer** - The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of Town services, including those offered by Technology, the Accountant, the Town Administrator, Treasurer/Collector, Personnel, Town Counsel and the Town Clerk. Additional, enterprise funds provide reimbursements for employee benefits and maintenance of the Water and Sewer accounting and billing systems along with property/casualty insurance and workers compensation policies.

GENERAL & ENTERPRISE FUND REVENUE BY YEAR					
	Actual FY11	Actual FY12	Actual FY13	Estimated FY14	Estimated FY15
<b>LOCAL RECEIPTS</b>					
Motor Vehicle Excise	1,783,303	1,850,241	1,782,499	1,600,000	1,600,000
Boat Excise	8,025	5,064	4,559	4,000	3,500
Mooring Fees	18,668	17,078	15,792	14,500	14,500
Meals Tax		193,960	265,728	160,000	200,000
Penalties & Interest	168,189	187,918	206,043	150,000	165,000
PILOT	8,075	8,075	8,075	-	-
Rentals	127,088	131,875	135,006	120,000	110,000
Nahant Tuition	1,190,448	1,163,064	653,097	1,234,600	1,336,046
Library Revenue	7,460	7,590	6,327	4,500	4,500
Recreation Receipts	18,224	21,417	23,202	15,000	17,500
Other Dept Revenue:					
Police	22,014	31,920	31,722	22,500	25,000
Fire	12,340	15,190	18,528	10,000	15,000
Selectmen	48,619	46,296	47,989	35,000	45,000
Assessor's	200	895	117	200	200
Treasurer	5,176	4,531	2,691	2,000	2,000
Health	24,341	40,760	46,685	25,000	25,000
DPW	79,362	67,453	98,139	65,000	75,000
Weights & Measures	2,625	-	-	-	-
Clerk	28,951	30,973	25,089	17,500	17,500
Panning Board	-	2,257	2,075	-	-
ZBA	11,742	13,560	26,043	6,500	10,000
Collector	15,020	14,727	14,629	10,000	10,000
Towing	5,180	5,220	4,000	4,000	4,000
Building Inspector	207,475	341,016	260,969	160,000	236,300
Fines	87,225	92,533	73,955	60,000	60,000
Investment Income	37,426	19,910	30,065	12,500	15,000
Misc Non-Recurring:					
Other State Revenue	2,753	80,785	8,483	-	-
Misc Revenue	16,924	173,678	146,982	38,725	40,000
Medicaid	126,438	131,560	127,843	45,201	50,000
Non-Contrib Reimb	18,597	39,705	18,597	18,000	5,000
Bond Premiums	119,700	-	95,284	-	-
SBA Reimbursement	-				
Add. State Aid					
<b>TOTAL LOCAL RECEIPTS</b>	<b>4,201,588</b>	<b>4,739,251</b>	<b>4,180,213</b>	<b>3,834,726</b>	<b>4,086,046</b>
<b>PROPERTY TAXES</b>	<b>39,959,243</b>	<b>41,642,671</b>	<b>43,135,764</b>	<b>44,039,276</b>	<b>45,382,630</b>
<b>STATE AID</b>	<b>3,857,718</b>	<b>3,671,486</b>	<b>3,907,353</b>	<b>4,129,791</b>	<b>4,372,039</b>
<b>OTHER FINANCING SOURCES</b>	<b>1,299,000</b>	<b>2,220,000</b>	<b>1,242,000</b>	<b>962,000</b>	<b>1,972,000</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>49,317,549</b>	<b>52,273,408</b>	<b>52,465,330</b>	<b>52,965,793</b>	<b>55,812,715</b>
Water & Sewer Enterprise Funds					
User Charges	5,966,498	5,987,170	5,989,770	6,130,689	5,973,281
<b>TOTAL REVENUES GENERAL &amp; ENTERPRISE FUNDS</b>	<b>55,284,047</b>	<b>58,260,578</b>	<b>58,455,100</b>	<b>59,096,482</b>	<b>61,785,996</b>

# General Fund Expenditures

## EXPENDITURE SUMMARY SUMMARY OF EXPENDITURE CHANGES

	ACTUAL FY 13	ADOPTED BUDGET FY14	PROPOSED BUDGET FY 15
<b>GENERAL GOVERNMENT</b>			
Moderator	-	200	200
Finance Committee	2,526	3,023	3,071
Selectmen	11,245	12,750	12,750
Town Administrator	182,780	187,795	195,441
Law Department	232,246	90,000	115,000
Parking	2,658	6,000	6,000
Workers' Compensation	518,870	575,000	600,000
Personnel Department	54,070	56,809	77,879
Accounting	260,839	242,512	436,128
Technology	111,227	131,744	164,020
Treasurer/Collector	301,546	292,633	308,621
Town Clerk	151,126	138,863	160,739
Assessors	187,383	154,345	189,411
Zoning Board of Appeals	7,351	8,261	8,303
Planning	53,955	53,981	54,910
Contributory Retirement	3,700,000	4,050,402	4,205,622
Non-Contributory Retirement	78,910	81,277	34,500
<b>Total General Government</b>	<b>5,856,732</b>	<b>6,085,395</b>	<b>6,572,595</b>
<b>PUBLIC SAFETY</b>			
Police Department	3,459,649	3,572,411	3,848,949
Fire Department	3,050,048	3,030,710	3,082,319
Harbormaster	13,565	12,523	16,174
Emergency Management	6,443	3,061	3,082
Weights & Measures	5,000	5,000	5,000
Constable	-	100	100
Building Inspector	175,323	171,187	195,261
Conservation Commission	461	1,300	1,300
<b>Total Public Safety</b>	<b>6,710,489</b>	<b>6,796,292</b>	<b>7,152,185</b>
<b>EDUCATION</b>			
Northshore Tech	356,870	428,220	560,000
School Department*	23,630,005	24,481,000	25,081,000
<b>Total Education</b>	<b>23,986,875</b>	<b>24,909,220</b>	<b>25,641,000</b>

\*FY13 Encumbrances of \$1,029,591

**EXPENDITURE SUMMARY**  
**SUMMARY OF EXPENDITURE CHANGES**

	<b>ACTUAL FY 13</b>	<b>ADOPTED BUDGET FY 14</b>	<b>PROPOSED BUDGET FY 15</b>
<b>PUBLIC WORKS</b>			
Highway	755,584	707,170	801,053
Building & Grounds	107,864	142,666	187,516
Special Accounts	204,886	186,000	186,000
<b>Total Public Works</b>	<b>1,068,334</b>	<b>1,035,836</b>	<b>1,174,569</b>
<b>HEALTH &amp; HUMAN SERVICES</b>			
Health Department	1,062,685	1,138,816	1,147,455
Recreation	30,931	20,000	20,000
Council on Aging	107,008	120,055	121,817
Veterans Service	21,699	19,955	38,864
Public Library	611,247	669,556	693,623
<b>Total HHS</b>	<b>1,833,570</b>	<b>1,968,382</b>	<b>2,021,759</b>
<b>DEBT SERVICE</b>	5,781,096	5,320,720	4,799,815
<b>INSURANCE</b>	4,783,744	5,275,000	5,500,000
<b>UNCLASSIFIED</b>	789,368	1,441,250	2,008,750
<b>OTHER</b>			
Overlay Deficits	0	23,274	0
Overlay	211,638	241,273	350,000
State Assessments	646,881	560,565	560,565
Cherry Sheet Offsets	24,548	24,319	23,482
<b>General Fund Budget</b>	<b>51,693,275</b>	<b>53,681,526</b>	<b>55,804,720</b>

# ***Board of Selectmen***

## **Mission Statement**

In accordance with the Town Charter and local by-laws, the Board of Selectmen is a legislative body of five, elected town-wide on staggered terms. The Board's primary responsibilities include serving as a policy-making authority, appointing authority and licensing board. Of significant responsibility is the approval of articles to be placed on town meeting warrants, adopting the annual Town Administrator submitted budget, the hiring of the Town Administrator, the approval of liquor and victualer licenses, the confirmation of employee appointments and the appointments to town boards and commissions. The Board also serves ex-officio as the town's Water and Sewer Commissioners and is responsible for setting water and sewer rates.

## ***Selectmen Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>0</b>	 <b>0</b>	 <b>0</b>	 0
Services	0	0	0	0
Supplies	11,245	12,750	12,750	0
Other	0	0	0	0
 Total Operating	 <b>11,245</b>	 <b>12,750</b>	 <b>12,750</b>	 0
 Capital	 0	 0	 0	 0
 Total Department	 <b>11,245</b>	 <b>12,750</b>	 <b>12,750</b>	 0

# ***Town Administrator's Office***

## **Mission Statement**

The Town Administrator is responsible for the daily administration of the municipal business affairs of the Town. The Town Administrator is the Chief Administrative, Financial and Procurement Officer of the Town and is the primary officer responsible for the implementation of Board of Selectmen policy and town by-laws. The Town Administrator sets the strategy of the Town in accordance with Board of Selectmen directives, sets overall operating goals for the Town, which determines the departmental goals, and oversees the efficient and effective administration of town government to achieve those goals. The Town Administrator is responsible for ensuring the continued economic, social, and financial viability of the Town, and also for ensuring the delivery of quality services to the residents and taxpayers of the Town.

## **Significant Changes**

The Town's first Town Administrator was hired by another town in FY12 leaving a vacancy in this office. The town appointed a new Town Administrator March of 2012.

## **Previous Year Accomplishments**

- Established a triennially review of General Government Fees;
- Proposed town meeting article for general government/school department facility consolidation in May 2014 and Coordinating a Massachusetts Department of Revenue of a potential general government/school business office consolidation;
- Completed with proposed improvements in the Department of Public Works, Benefits Administration and the Building Inspection Department.

## **FY 15 Goals**

- To improve technology services by December 2014;
- Develop plan for reuse on the former Machon School site by December 2014;
- Develop plan for reuse of the former Police Station Site by December 2014;
- Continue ongoing town wide and neighborhood specific drainage plan with monthly informational updates to the public by May 2015;
- Work with Harbor and Waterfront Advisory Committee to continue with an upgrade plan for our harbor and waterfront; including seawall repair and restoration as well as beachscape by May 2015;
- Work with the Regionalization Committee to continue proposed regionalization activities and possible job sharing with adjacent and nearby communities by May 2015.

### ***Town Administrator Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	179,621	182,295	185,941	3,646
Overtime	0	0	0	0
Other Salary & Benefit	250	2,500	5,000	2,500
 Total Wages & Salaries	 <b>179,871</b>	 <b>184,795</b>	 <b>190,941</b>	 <b>6,146</b>
Services	0	0	0	0
Supplies	2,909	3,000	4,500	1,500
Other	0	0	0	0
 Total Operating	 <b>2,909</b>	 <b>3,000</b>	 <b>4,500</b>	 <b>1,500</b>
Capital	0	0	0	0
 Total Department	 <b>182,780</b>	 <b>187,795</b>	 <b>195,441</b>	 <b>7,646</b>

### ***Town Administrator Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Administrator	Town Administrator	1	1	0
	Administrative Assistants	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# ***Personnel***

## **Mission Statement**

The Personnel Department establishes and maintains an equitable personnel system that promotes the efficiency and economy of government and the morale and well-being of all Town employees. The Personnel Department establishes and monitors personnel policies and procedures, ensures fair and consistent hiring activities, assists in the coordination of collective bargaining sessions, manages employee benefits and provides staff training and development opportunities. The Personnel Department is responsible for recruiting, selecting, and developing employees on the basis of their abilities, knowledge, and skills and ensuring that the work environment and the procedural guidelines of the Department are free from any instances of discrimination of any kind.

## **Significant Changes**

There were no significant changes to the Personnel Department this fiscal year. The Personnel department continues to provide responsive, timely and accurate support and information to departments, employees and the general public relative to human resources as well as providing back-up support to the Town Administrator's office as needed.

## **Previous Year Accomplishments**

- Continued to work with employees and department heads relative to confidential work related issues in a professional manner;
- Continued to monitor the delegation process for entry level public safety appointments and promotions subject to civil service regulations & guidelines;
- Assisted in the hiring process for the Assistant Assessor, Assistant Engineer, COA Activities Coordinator, Recreation seasonal summer employees & Public Works seasonal summer employees;
- Prepared final draft of Town Administrator's Review for approval by the Board of Selectmen;
- Prepared RFP for Salary & Compensation Classification Study;
- Trained on the Civil Service Human Resource online module for use of appointments and promotions;
- Monitored attendance records to ensure proper use of sick, vacation, personnel, workers compensation and FMLA leave time in accordance with the various contracts and the Personnel Policy;
- Under the supervision of the Town Administrator continued to research policies or implementation to assist in the daily operations;

- Assisted department managers in the administration of fair and responsible personnel practices inclusive of progressive discipline;
- Maintained a comprehensive data spreadsheet for all appointed and elected officials for ease of yearly reappointments. Prepared relative re-appointment/new appointment documentation;
- Served as back up support to the Administrative Assistant to the Board of Selectmen.
- Conduct salary surveys as requested or needed;
- Suggest changes to the Personnel Policy Governing Compensation & Employment Benefits;
- Assist in the successful negotiation of the expiring collective bargaining agreements for Town Meeting approval.

### **FY 15 Goals**

- Continue to implement programs to improve staff development;
- Monitor and track usage of vacation, sick, personal and FMLA leave time for all employees within contractual guidelines on a weekly basis and provide quarterly reports to department heads;
- Prepare documentation relative to compensated absences by July 15, 2014 in preparation of fiscal audit;
- Continue with regular ongoing training sessions for loss control and Employee Assistance Programs as well as training in areas of interest of Town employees;
- Continue with monthly Labor Management Meetings in accordance with the appropriate collective bargaining agreements through contract expiration;
- Reinforcing with management the importance of familiarizing themselves with the Union contract(s) that pertain to their employees as well as Town policies;
- Continue to assist the Town Clerk with Ethics Training for all Town and School employees;
- Implement online training through the Town's EAP provider.

### ***Personnel Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	52,548	53,464	74,534	21,070
Overtime	0	0	0	0
Other Salary & Benefit	456	1,545	1,545	0
<b>Total Wages &amp; Salaries</b>	<b>53,004</b>	<b>55,009</b>	<b>76,079</b>	<b>21,070</b>
Services	0	0	0	0
Supplies	1,066	1,800	1,800	0
Other	0	0	0	0
<b>Total Operating</b>	<b>1,066</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>54,070</b>	<b>56,809</b>	<b>77,879</b>	<b>21,070</b>

### ***Personnel Staff Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Personnel	Personnel Manager	.75	.75	0
	Health & Benefits Coordinator	0	.5	.5
<b>Total</b>		<b>.75</b>	<b>1.25</b>	<b>.5</b>

# ***Town Accountant***

## **Mission Statement**

The Town Accountant provides the controllership and audit functions for the Town and its departments and agencies. The Accounting Department protects the fiduciary interests of the Town by ensuring that the financial records are accurately maintained and preserved; supervising and monitoring the expenditure of Town funds; utilizing sound accounting practices; and performing all other auditing and accounting functions pursuant to the Town Charter, Town By-Laws and laws of the Commonwealth of Massachusetts.

## **Significant Changes**

There were no significant changes to this office.

## **Previous Year Accomplishments**

- Submitted the FY 14 Budget for the "Distinguished Budget Presentation Award" to the GFOA by August 1, 2014;
- Awarded the Distinguished Budget Presentation Award by the GFOA for eighth straight year;
- Attained the second highest Free Cash amount in the Town's History.

## **FY 15 Goals**

- Comply with State filing requirements by completing the Balance Sheet by September 15;
- Comply with State filing requirements by completing Schedule A (a comprehensive report of Town and School revenues, expenditures and account balances) by October 31;
- Submit the FY 15 Budget for the "Distinguished Budget Presentation Award" to the GFOA by August 2, 2014;

### *Accountant's Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	140,353	143,262	146,128	2,866
Overtime	0	0	0	0
Other Salary & Benefit	4,222	6,000	7,500	1,500
 Total Wages & Salaries	 <b>144,575</b>	 <b>149,262</b>	 <b>153,628</b>	 <b>4,366</b>
Services	0	0	0	0
Supplies	17,617	18,250	20,500	2,250
Other	98,647	75,000	262,000	187,000
 Total Operating	 <b>116,264</b>	 <b>93,250</b>	 <b>282,500</b>	 <b>189,250</b>
Capital	0	0	0	0
 Total Department	 <b>260,839</b>	 <b>242,512</b>	 <b>436,128</b>	 <b>193,616</b>

### *Town Accountant Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE + / (-)
Accounting	Town Accountant	1	1	0
	Assistant Town Accountant	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# ***Technology***

## **Mission Statement**

The Technology department maintains all aspects of our deployed systems throughout the town from phone switches and PC's to Swampscott's state of the art fiber optic network that connects our Town Hall, Police and Fire Departments, Senior Center, Library, High School and our Town Hall Annex. As the efficient use of our infrastructure and exchange of data between departments continues to grow, so to will the quality of service being provided to the citizens of Swampscott.

## **Significant Changes**

The most significant change during FY2014 was the virtualization of two older, underperforming servers. This allows for less hardware and more flexibility on upgrades. In addition, the Fire Department and Police Department received upgraded phone systems allowing the buildings to communication via the fiber instead of the phone lines. As a complement to that, the Town Hall brought in a T1 line for phone services. As a result, 25 individually paid for copper phone lines were disconnected.

## **Previous Year Accomplishments**

- Continued to upgrade existing clients to Microsoft Office 2010 Professional to ensure smooth email and database operations;
- Upgraded Assessing server;
- Added an additional file storage server;
- Replaced older, outdated pc's as part of a rotating replacement program;
- Researched future technology and how it can be utilized creatively for efficiency and effectiveness for the town.

## **FY 15 Goals**

- Continue to research future technology and how it can be utilized creatively for efficiency and effectiveness for the town through June 2015;
- Implement a disaster recovery plan by December 2014;
- Upgrade pc's and peripherals as needed through June 2015;
- Continue to monitor file storage needs through June 2015.

### *Technology Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	5,304	5,411	5,520	109
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>5,304</b>	 <b>5,411</b>	 <b>5,520</b>	 <b>109</b>
Services	98,887	119,833	150,000	30,167
Supplies	7,037	6,500	8,500	2,000
Other	0	0		0
 Total Operating	 <b>105,924</b>	 <b>126,333</b>	 <b>158,500</b>	 <b>32,167</b>
 Capital	 0	 0	 0	 0
 Total Department	 <b>111,228</b>	 <b>131,744</b>	 <b>164,020</b>	 <b>32,276</b>

### *Technology Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE + / (-)
Technology	Network Specialist	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

# ***Treasurer/Collector***

## **Mission Statement**

The Treasurer's Office preserves, protects and manages the financial resources of the Town, among other responsibilities. The Treasurer is responsible for receipt, accurate accounting and prudent investment of all Town funds to maximize yields while maintaining adequate liquidity and ensuring compliance with Massachusetts General Laws, Town ordinances and any other applicable financial mandates. Responsible for maintaining and paying Town payroll and managing employee benefits, such as, but not limited to, health, dental and life insurance, deferred compensation, and the Employee Assistance Program.

The Collector (serving as both tax collector and town collector) is responsible for providing a single point of contact to taxpayers and municipal customers for all financial transactions. The Collector is responsible for the billing, collection and accurate accounting of all taxes, fees and charges. The Collector's Office mails and processes payments for municipal invoices each year including property and personal property tax bills, automobile excise tax bills, water/sewer usage bills, boat excise tax bills, harbor mooring fee bills, fire alarm fee invoices and varying amounts of water service, sewer apportionment, school tuition, rent and non-contributory retirement reimbursement invoices.

## **Significant Changes**

There were no significant changes in the Treasurer/Collector's Office during FY2014.

## **Previous Year Accomplishments**

- Placed all outstanding real estate into tax title by February 2014;
- Worked with the GIC to maintain compliance;
- Had year-end cash process complete and reconciled for auditors by September 2013.

## **FY 15 Goals**

- Have year-end cash process complete and reconciled for auditors by September 2014;
- Place all outstanding real estate into tax title by February 2015;
- Work with the GIC to maintain compliance through June 2015;
- Create and maintain database for effective GASB 45 compliance by December 2014;
- Continue to look for ways to improve communications and efficiencies in the Treasurer and Collector's Offices through June 2015.

### ***Treasurer/Collector Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	214,834	219,133	221,754	2,621
Overtime	0	0	0	0
Other Salary & Benefit	5,743	5,250	6,700	1,450
<b>Total Wages &amp; Salaries</b>	<b>220,577</b>	<b>224,383</b>	<b>228,454</b>	<b>4,071</b>
Services	0	0	0	0
Supplies	80,969	68,250	80,167	11,917
Other	0	0	0	0
<b>Total Operating</b>	<b>80,969</b>	<b>68,250</b>	<b>80,167</b>	<b>11,917</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>301,546</b>	<b>292,633</b>	<b>308,621</b>	<b>15,988</b>

### ***Treasurer/Collector Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Treasurer/Collector	Treasurer/Collector	1	1	0
	Assistant Treasurer	1	1	0
	Clerk	2	2	0
<b>Total</b>		<b>4</b>	<b>4</b>	<b>0</b>

# ***Town Clerk***

## **Mission Statement**

The Town Clerk is the primary agent responsible for serving the public through the provision of public records, vital statistics (births, deaths, and marriages), elections and general information. The Town Clerk is the keeper of the public record and is responsible to document and certify the actions of all Annual and Special Town Meetings. The Clerk's Office is the official filing agent for the Town and as such accepts, processes, records and maintains all municipal records including, but not limited to, notices and minutes of all public meetings, appointments and resignations of public officials, bankruptcy filings, Planning Board and Zoning Board of Appeals applications and decisions and Certificates of Business and dog licenses. The Town Clerk insures that all public records are safely preserved and readily accessible for inspection and retrieval.

The Town Clerk's Office is dedicated to providing a safe environment for voting, accurate tabulation and reporting of vote counts, up-to-date voter registration (through the VRIS system and through our office filing system), as well as information for candidates and help with voter registration. Our office operates under the Campaign and Political Finance laws to keep annual financial reports up to date. This office is responsible for overseeing the Annual Street Listing as compiled through the annual census.

## **Significant Changes**

There were no significant changes in FY14.

## **Previous Year Accomplishments**

- Successfully coordinated, completed & certified 9/6/12 State Primary Election;
- Successfully coordinated, completed & certified 11/6/12 Presidential Election;
- Successfully coordinated, completed & certified 4/30/13 Local & Special State Primary Elections;
- Maintained VRIS (voter registration information system) calendar of compliance;
- Completed Attorney General's submission for approval; May 2013 ATM Article 10 Zoning By-Law amendments pursuant to MGL 40:32. Approved 6/14/13;
- Commissioner to Qualify Public Office Appointment;

## **FY 15 Goals**

- Establish an improved recording & filing system for the ZBA & Planning Board files by January 2015;
- Codification of Town's By-laws & Charter by June 2015;
- Continue to maintain VRIS calendar of compliance by June 2015;
- Continue Open Meeting Law & Conflict of Interest Law compliance by June 2015;
- Computerize vital records, Business certificates & dog licenses by June 2015;

## ***Town Clerk Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	118,850	117,075	118,878	1,803
Overtime	0	0	0	0
Other Salary & Benefit	4,688	4,000	4,600	600
<b>Total Wages &amp; Salaries</b>	<b>123,538</b>	<b>121,075</b>	<b>123,478</b>	<b>2,403</b>
Services	0	0	0	0
Supplies	27,588	15,788	37,261	21,473
Other	0	0	0	0
<b>Total Operating</b>	<b>27,588</b>	<b>15,788</b>	<b>37,261</b>	<b>21,473</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>151,126</b>	<b>136,863</b>	<b>160,739</b>	<b>23,876</b>

## ***Town Clerk Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE +/-</b>
Town Clerk	Town Clerk	1	1	0
	Clerk	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# *Assessing*

## **Mission Statement**

The Assessing Department provides the Town with fiscal stability by ensuring the Town's personal and real property is promptly, fairly, and equitably valued and classified. The Assessing Department determines fair market value of all property for the purposes of taxation. Additionally, the Department administers motor vehicle and boat excise taxes in a fair and efficient manner. The Department also administers the statutory exemption program for eligible taxpayers and administers the senior abatement work off program. In conjunction with the Town Accountant, the Assessors prepare the annual recap for the purpose of setting the annual tax rate.

## **Significant Changes**

The Assistant Assessor's position became vacant in FY14.

## **Previous Year Accomplishments**

- Completed full measure and list of all properties.

## **FY 15 Goals**

- To complete the town's Re-Valuation by September 2014;
- To submit the Town's Tax Rate to the DOR before the December 1<sup>st</sup> deadline.

### *Assessor's Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	100,127	129,595	147,661	18,066
Overtime	0	0	0	0
Other Salary & Benefit	3,329	5,000	5,000	0
 Total Wages & Salaries	 <b>103,456</b>	 <b>134,595</b>	 <b>152,661</b>	 <b>18,066</b>
Services	81,477	15,000	30,000	15,000
Supplies	2,449	4,750	6,750	2,000
Other	0	0	0	0
 Total Operating	 <b>83,926</b>	 <b>19,750</b>	 <b>36,750</b>	 <b>17,000</b>
 Capital	 0	 0	 0	 0
 Total Department	 <b>187,382</b>	 <b>154,345</b>	 <b>189,411</b>	 <b>35,066</b>

### *Assessing Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE +/-
Assessing	Assistant Assessor	1	1	0
	Clerk	1.5	1.5	0
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>

# *Retirement*

## **Mission Statement**

The Town Retirement System provides pension and annuity payments to approximately 193 retirees, and collects pension contributions from approximately 352 active employees as of December 31, 2013. The system had an actuary by Stone Actuaries as of January 1, 2013. The Town adopted this actuarial schedule and began the process of fully funding the outstanding liability of the Town's Retirement System by the Year 2030, as well as continuing to fund the current cost of benefits. The original schedule is reviewed and updated every three years. The latest update to this funding schedule was also prepared by PERAC based on their actuarial valuation.

### *Retirement Program Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Retirement Fund	3,700,000	4,050,402	4,205,622	155,220
Non-Contributory Pensions	78,910	81,277	58,550	(22,727)

# ***Police***

## **Mission Statement**

The Swampscott Police Department is a community-oriented police department, committed to providing professional service to all, with fairness, compassion and respect, regardless of religion, age, race, color, creed, nationality or lifestyle. Working in concert with the community we endeavor to prevent crime, protect life and property, and preserve the peace, order and safety in Swampscott. We nurture public trust by holding ourselves to the highest standards of performance and ethics.

## **Significant Changes**

Construction of the new Swampscott Police Headquarters was substantially completed and Operational August 27<sup>th</sup> 2013.

## **Previous Year Accomplishments**

- Construction was finished of the new Police building and we moved police operations to the new Police Headquarters;
- We completed the move of our radio equipment and antennae from the former Swampscott Middle School to the water tower including the installation of a standalone structure to securely house and protect the equipment and a generator to ensure its operation during emergencies;
- We obtained funding for design and installation of odor mitigation at the waste water pumping station to address odor at the site shared with the new station. Design is complete with installation pending.

## **FY 15 Goals**

- Install odor mitigation equipment at the Pump Station building to ensure a hygienic environment for our new Police Headquarters by July 2014;
- We will train and equip Officers with electronic less lethal weapons as a restraint tool to avoid injury or death to officers and suspects. We will implement approved policies and procedures relative to their use by July 2014;
- Dependent on funding we will participate in The Northeastern Massachusetts Law Enforcement Council (NEMLEC) and assign three officers to one of the five teams of incident responders by July 2014;
- Lynn has agreed to allow Swampscott Officers to use their indoor firing range, twice yearly, for the purpose of firearms qualification for our officers. We will explore ways that this can augment our existing firearms training program by July 2014
- Dependent of funding, we will install an automated License Plate Reader in a cruiser by October 2014;

- Dependent of funding, we will purchase four new Police Interceptor Ford Explorer SUV to replace obsolete Crown Victoria models by December 2014;
- We work to obtain Certification status with the Massachusetts Accreditation program, the first step towards full state Accreditation by June 2015

### ***Police Department Program Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	1,763,329	2,010,954	2,020,812	9,858
Overtime	672,231	510,000	555,000	45,000
Other Salary & Benefit	861,816	864,957	917,287	52,330
 Total Wages & Salaries	 <b>3,297,376</b>	 <b>3,385,911</b>	 <b>3,493,099</b>	 <b>107,188</b>
Services	0	0	0	0
Supplies	134,773	151,500	215,850	64,350
Other	27,500	35,000	140,000	105,000
 Total Operating	 <b>162,273</b>	 <b>186,500</b>	 <b>355,850</b>	 <b>169,350</b>
Capital	0	0	0	0
 Total Department	 <b>3,459,649</b>	 <b>3,572,411</b>	 <b>3,848,949</b>	 <b>276,538</b>

## ***Police Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE +/-</b>
Police Department	Police Chief	1	1	0
	Captain	1	1	0
	Lieutenants	4	4	0
	Sergeants	6	6	0
	Patrol Officers	20	20	0
	Matrons	.5	.5	0
	Animal Control Officer	0	0	0
	Administrative Assistant	1	1.5	.5
<b>Total</b>		<b>33.5</b>	<b>34</b>	<b>.5</b>

# *Fire*

## **MISSION STATEMENT**

The mission of the Swampscott Fire Department is to provide optimum protection from fire loss, and prompt and professional response to medical emergencies. Our objective is always to prevent loss of life and property through a proactive approach for fire prevention, however when fire does occur to contain and extinguish it with minimum loss. The fire department is comprised of three divisions. Suppression division is responsible for responding to all calls of an emergency nature. Fire prevention is responsible for all public fire related education as well as all code enforcement. Administration includes the office of the chief of department, training and operations, and fire investigation.

## **Significant Changes**

During 2013 the department appointed Firefighter Edward Seligman to Permanent Lieutenant, and Lieutenant Mark Ryan to Permanent Captain.

## **Previous Year Accomplishments**

- Continued work on Combined Lynn Dispatch by up-dating Computer database need for integrated CAD
- Completed move of all public safety radio equipment to water tower site
- Applied for \$93,000 Federal Assistance to Firefighter Grant (AFG) to replace all department personal protective clothing.
- Completed removal of all obsolete Iron FA wire, continued up-grading oldest fire alarm boxes.
- Secured Energy grant to install spray foam insulation in attic of Fire Station
- Raised door on Atlantic Hand Tub Building to allow for better display, and to allow Hand Tub to be brought in and out while on trailer.

## **FY 15 Goals**

- To request that all asbestos tiles be removed from the Fire Station by August 2014;
- To insulate the attic of the Fire Station with high density foam by June 2015;
- To continue to maintain and improve the Town's fire alarm telegraph system through June 2015;
- To continue to work on the upgrade of our computer system throughout FY2014 and finalize integrated CAD with our records management software Package by June 2015
- To continue work on Atlantic Hand Tub Building by installing "display" lighting through June 2015;

- To continue to train in all areas of fire suppression, Rapid Intervention, Emergency Vehicle Operator, and Pump operations scheduled throughout FY2015;
- To seek capital improvement article to secure a generator for Town hall to complete emergency power for network and all of Town Hall by June 2015;
- To replace the Fire Department Boat, which is Over 35 years old in order to provide true fire suppression capability to our harbor by December 2014;
- To continue working with Town management to plan for long range needs of the current Fire station with potential expansion into the former Police Station Site through June 2015;
- To Complete Electronic management of all inspection records through June 2015.

## *Fire Department Program Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	2,063,737	2,110,402	2,100,838	(9,564)
Overtime	459,698	300,000	322,386	22,386
Other Salary & Benefit	328,009	404,708	428,660	23,952
 Total Wages & Salaries	 <b>2,851,444</b>	 <b>2,815,110</b>	 <b>2,851,884</b>	 <b>36,774</b>
Services	77,944	78,000	78,000	0
Supplies	120,661	137,600	152,435	14,835
Other	0	0	0	0
 Total Operating	 <b>198,605</b>	 <b>215,600</b>	 <b>230,435</b>	 <b>14,835</b>
Capital	0	0	0	0
 Total Department	 <b>3,050,049</b>	 <b>3,030,710</b>	 <b>3,082,319</b>	 <b>51,609</b>

## *Fire Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE +/-
Fire Department	Fire Chief	1	1	0
	Deputy Chief	1	1	0
	Captains	4	4	0
	Lieutenants	4	4	0
	Fire Fighters	24	24	0
<b>Total</b>		<b>34</b>	<b>34</b>	<b>0</b>

# ***Emergency Management***

## **Mission Statement**

The Emergency Management Agency and in particular the Director is responsible for obtaining and coordinating and managing resources in the event the Town has an incident, natural or manmade, that exceeds the resources and/or capabilities of the Town in order to minimize property loss and preserve life. The Director reports directly to Region 1 of the Massachusetts Emergency Management Agency at the State level and the Town Administrator and Board of Selectmen at the local level.

The Agency is mandated by Federal Law and the Town is required to maintain a current and up to date Comprehensive Emergency Management Plan that addresses all hazards and includes annexes for hazardous materials and Terrorism. The Director is the "White Team" representative for the Statewide Anti-terrorism Unified response Network (SATURN). The Agency is also active in the Local Emergency Planning Committee (LEPC) and the Community Emergency Response Team (CERT).

The Agency represents the Town in applying for grants or directing a grant to an appropriate department in the area of weapons of mass destruction (WMD), many of which the Town receives nothing for, but we still must participate in order to maintain eligibility for further grant considerations. The Agency is responsible for mitigation and financial recovery from natural disasters as well as hazardous accidents that may occur.

## **Significant Changes**

There were no significant changes in FY14.

## **Previous Year Accomplishments**

- Worked with all Departments to undergo training on the use of the National Incident Management System (NIMS);
- Applied for and received several storm reimbursement grants to mitigate infrastructure damage from such events as Hurricane Earl, and several early spring flooding events;
- Attended State and Federal educational conferences and briefings to continue striving to be compliant in all areas of Emergency Management mandates;
- Took delivery and conducted operational training on Regional Oil Spill abatement trailer. Training was carried out in conjunction with regional partners from Nahant and Marblehead.

## **FY 15 Goals**

- To further enhance GIS for the Town through June 2015;
- To strengthen the communications systems and enhance interoperability by June 2015;
- To complete fit-out and lettering of storage trailer by June 2015;
- Establish on-line training system to accomplish on-going NIMS Compliance up-dates by June 2015.

### ***Emergency Management Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	1,000	1,020	1,041	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>1,000</b>	<b>1,020</b>	<b>1,041</b>	<b>0</b>
Services	0	0	0	0
Supplies	0	2,000	2,020	0
Other	0	0	0	0
<b>Total Operating</b>	<b>0</b>	<b>2,000</b>	<b>2,020</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>1,000</b>	<b>3,020</b>	<b>3,061</b>	<b>0</b>

### ***Emergency Management Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE +/-</b>
Emergency Management	Director of Emergency Mgmt	.5	.5	0
<b>Total</b>		<b>.5</b>	<b>.5</b>	<b>0</b>

# ***Building Department***

## **Mission Statement**

The Building Department enforces laws and state codes, promulgates and enforces reasonable rules and regulations relating to building construction, zoning enforcement, health and sanitation, and weights and measures for the purpose of protecting public health and safety. The Inspectional Services Department is also responsible for making inspections, issuing permits, licenses and certificates, and provides for appeals and variances as mandated by the state sanitary code, the state environmental code and various other State codes and Town By-Laws.

## **Significant Changes**

Discontinued regionalization with Salem and saved \$7,300.00 with the appointment of Local Inspector Richard Baldacci to interim Building Commissioner.

## **Previous Year Accomplishments**

- Identified, classified and organized all buildings requiring periodic inspection.

## **FY 15 Goals**

- Establish a Periodic Inspection Cycle by December 2014;
- Establish computerized database for periodic inspections by December 2014;
- Incorporate iPad technology for field inspections by June of 2015.

### ***Building Inspector Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	168,444	169,584	160,187	(9,397)
Overtime	0	0	0	0
Other Salary & Benefit	1,500	1,000	1,000	0
 Total Wages & Salaries	 <b>169,944</b>	 <b>170,584</b>	 <b>161,187</b>	 <b>(9,397)</b>
Services	0	0	0	0
Supplies	3,148	5,300	4,800	(500)
Other	0	0	0	0
 Total Operating	 <b>3,148</b>	 <b>5,300</b>	 <b>4,800</b>	 <b>(500)</b>
Capital	0	0	0	0
 Total Department	 <b>173,092</b>	 <b>175,884</b>	 <b>165,987</b>	 <b>(9,897)</b>

### ***Building Department Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Inspectional Services	Building Inspector	.5	1	.5
	Clerical	1	1	0
	Plumbing/Gas Inspector	.5	.5	0
	Wiring Inspector	.5	.5	0
	Local Inspectors	1	.5	(.5)
<b>Total</b>		<b>3.5</b>	<b>3.5</b>	<b>0</b>

# ***Planning***

## **Mission Statement**

The Town Planner / Energy Efficiency Manager coordinates town-wide planning and energy efficiency policy and programs in view of balancing physical development with resource conservation and protection. The Town Planner / Energy Efficiency Manager acts as a technical aide to, and liaison between, the Planning Board, Renewable Energy Committee, the public and other town departments, boards and committees as needed. Additional responsibilities include assisting the Planning Board in the administration of the Zoning By-Law, Subdivision Control Law and Subdivision Regulations and the Renewable Energy Committee to maintain compliance with the Green Communities Act by developing municipal energy conservation measures and compliance with existing energy reduction programs.

## **Significant Changes**

The department had a personnel change during FY14.

## **Previous Year Accomplishments**

- Continued quarterly and annual reporting to DOER as part of Green Communities. Submitted grant application requests (as applicable) to DOER for various energy reduction or clean energy development projects;
- Completed the Open Space and Recreation Plan and received conditional approval by the State's DOER. An amended plan was resubmitted in November of 2013 for final approval. This will allow us to apply for additional grants, including the PARC grant that would be used to help install a multi-sport turf field in Phillips Park;
- Continued summer internship program (unpaid) for college students;
- Expanded the Big Blue Energy Initiative (run in collaboration with the Renewable Energy Committee) to include renewable energy education and opportunities for homeowners;
- Created development document for builders and other professionals performing work in town;
- Scheduled work to be performed using grant money from DOER for Library HVAC system and the Clark School's steam traps.

## **FY 15 Goals**

- Continue DOER reporting as part of the Green Communities Program throughout FY15;
- Start implementation of Open Space and Recreation Plan by August 2014;
- Continue to set up and complete energy upgrades with money from DOER grant throughout FY15;
- Introduce a zoning overlay in the Humphrey Street corridor in order to help revitalize the downtown area by August 2014;
- Continue the process of trying to fund a Master Plan by applying for local technical assistance grants through MAPC and other sources by June 2015;
- Continue the internship program with graduate/undergraduate planning and GIS students throughout FY15;
- Make further progress with the Rail Trail project by obtaining an easement on the property without actually owning the parcels in fee by June 2015;
- Draft a housing production plan by June 2015.

### ***Planning Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	50,480	50,981	51,910	929
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>50,480</b>	 <b>50,981</b>	 <b>51,910</b>	 <b>929</b>
Services	0	0	0	0
Supplies	3,474	3,000	3,000	0
Other	0	0		0
 Total Operating	 <b>3,474</b>	 <b>3,000</b>	 <b>3,000</b>	 <b>0</b>
Capital	0	0	0	0
 Total Department	 <b>53,954</b>	 <b>53,981</b>	 <b>54,910</b>	 <b>929</b>

### ***Planning Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Planning	Town Planner/Energy Efficiency Manager	1	1	0
 <b>Total</b>		 <b>1</b>	 <b>1</b>	 <b>0</b>

## ***North Shore Regional Vocational School District Assessment/Essex Agricultural School***

The North Shore Regional Vocational School District Assessment is based on enrollment from the 16 member communities in the regional school district. The regional schools receive the majority of their funding directly from the State in the form of Chapter 70 school aid. The regional school would then develop their budget and assess the participating communities, based on enrollment, for the remainder of the funds they would need to develop a balanced budget. In FY15 the amount assessed also includes the Town's portion of Debt Service for the new combined school.

### ***Northshore Vocational High School Assessment Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Regional Assessment	356,860	428,220	560,000	131,780
Total Direct Expenses	<b>356,860</b>	<b>428,220</b>	<b>560,000</b>	<b>131,780</b>

## *Education*

The assessment for the Education Departments is set in large part by the Education Reform Act of 1993 and subsequent laws related to Education Reform.

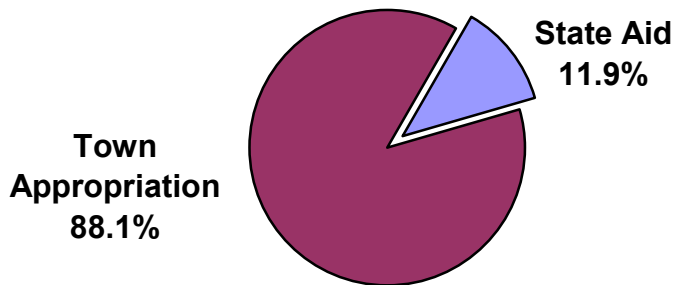
The total FY 15 Proposed School Budget of \$25,081,000 represents an increase of \$600,000 or 2.45%, from FY 14. Chapter 70 school aid is level funded and continues not keeping pace with the increase in contractual and other obligations.

Details of the School Department budget can be found in the separate budget document developed by the School Department.

### *School Department Program Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Net School Appropriation	24,305,400	24,481,000	25,081,000	600,000
Total Direct Expenses	<b>24,305,400</b>	<b>24,481,000</b>	<b>25,081,000</b>	<b>600,000</b>

### **School Department Sources of Revenue**



# ***Public Works***

## **Mission Statement**

The Department of Public Works (DPW) provides professional quality maintenance, repair and construction services while maintaining 50 miles of streets, six parks and playgrounds and the Swampscott Cemetery. The DPW is also responsible for the ongoing maintenance of three municipal buildings, 48 miles of water mains, 47 miles of sewer mains, seven sewer lift stations, the sewer pumping station and over 40 vehicles and pieces of equipment. Additionally, the DPW is responsible for rapid response to all snow, ice and other inclement weather emergencies and conditions. The DPW enforces water, sewer and drainage by-laws, grants petitions of location for utilities, and maintains engineering records and Town maps. Lastly, the DPW plays a significant role in the daily operation of other Town departments in responding to requests for service. The Department budget is divided into four divisions: Public Works (General), Cemetery, Water and Sewer.

## **Significant Changes**

There are no significant changes to report.

## **Administration**

The departmental administration provides centralized administrative and management support for all departmental operations. Activities include policy development, program planning and procedural guidance, procurement and contract administration, position and budgetary management and community relations. The department administrators are responsible for fiscal administration, budgeting, and, most importantly, responding to the needs of the citizens of Swampscott for all matters relating to services and infrastructure, including, water, sewer, public facilities and roadways.

Engineering functions performed for the Department under the direction of the Director include the full range of administrative functions associated with the construction of public works projects, from initial design through closeout. Additionally, technical support is provided to other Town departments and agencies, including routine and special services in support of Town projects. Other engineering responsibilities include the maintenance of drawings and maps.

## **Public Works - General**

The is the most visible operations section of the Department of Public Works, having the largest portion of the workforce and engaging in everyday activities that directly impact the citizens of the Town. Some activities vary seasonally, such as street sweeping and tree trimming in the spring, summer and fall and snow and ice control in the winter. Other activities continue on a year round basis, such as litter removal, roadway repairs and sign replacements and installations. Personnel in this group also perform many hand labor- intensive activities such as emptying street barrels, sweeping streets and removing street debris.

## **Previous Year Accomplishments**

- Planted 30 new trees throughout the Town;
- Removed 20 dead, near-dead, or otherwise hazardous trees;
- Tree City USA recipient for the 23<sup>nd</sup> consecutive year;
- Repaired prioritized sidewalks using in-house labor;
- Using Chapter 90 funding and a Town Meeting appropriation, completed a paving project which included Alvin Road, Aylward Lane, Banks Road, Burpee Terrace, Commonwealth Ave, Commonwealth Terrace, Crescent Street, Devens Road, Essex Ave, Forest Ave Ext, Juniper Road, Orchard Terrace, Parsons Drive, Phillips Terrace, Pine Hill Road, Puritan Lane, Roy Street, Sutton Place, Tupelo Road, Valley Road, Woodbine Ave and Young Ave;
- Replaced 50 street signs in Town with the new, larger-print design;
- Oversaw the completion of the Safe Routes to School project at Stanley School;
- Instrumental in the completion of the long awaited the Jackson Park Playground Project;
- Put out to bid, and oversaw the repair to the hand rails on the pier at Fisherman's Beach.

## **FY 15 Goals**

- Plant approximately 40 new trees at various locations around Town by June 2015;
- Secure additional Chapter 90 funding and continue to implement the Pavement Management Program by June 2015;
- Continue to replace damaged asphalt and concrete sidewalks through June 2015;
- Continue to systematically replace street signs in Town;
- Complete the construction of the redesign of the Burrill Street/ Monument Ave/ Humphrey Street intersection.

## **Buildings & Grounds**

The Buildings & Grounds Division has primary responsibility for all municipal buildings and parks, including the exterior of the Schools. The Division interacts with other departments to address mutual needs and goals for internal and external municipal services. Of particular focus the past year has been enhancing working environments, improving customer service areas and upgrading capital investments.

## **Previous Year Accomplishments**

- Planted new grass on Blocksidge Field;
- Worked with the Beautification Committee on the new planting design at the Town Monument;
- Repaired the floats at Fisherman's Beach;
- Dismantled and removed the condemned section of visitors bleachers at Blocksidge Field;
- Painted the steel roof of the Humphrey Street Pumping Station;
- Landscape renovation at the Humphrey Street Pumping Station;
- Installed electrical outlets and holiday lighting at the Town Monument.

## **FY 15 Goals**

- Repair the seawall at Cassidy Park by June 2015;
- Repair the roof to the Civil Defense Building at Jackson Park by December 2014;
- Upgrade the condition of the playing fields throughout the Town through June 2015;
- Continue adding holiday lighting to the Town Monument by August 2014.

### ***Public Works / Highway Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	287,640	315,670	347,303	31,633
Overtime	19,767	15,000	25,000	10,000
Other Salary & Benefit	17,742	5,000	5,000	0
<b>Total Wages &amp; Salaries</b>	<b>325,149</b>	<b>335,670</b>	<b>377,303</b>	<b>41,633</b>
Services	224,798	170,000	200,000	30,000
Supplies	184,557	176,500	198,750	22,250
Other	0	0	0	0
<b>Total Operating</b>	<b>409,355</b>	<b>346,500</b>	<b>398,750</b>	<b>52,250</b>
Capital	21,080	25,000	25,000	0
<b>Total Department</b>	<b>755,584</b>	<b>707,170</b>	<b>801,053</b>	<b>93,883</b>

### ***Public Works / Building & Grounds Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	76,117	125,566	166,166	40,600
Overtime	9,486	1,500	3,500	2,000
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>85,603</b>	<b>127,066</b>	<b>169,666</b>	<b>42,600</b>
Services	0	0	0	0
Supplies	22,261	15,600	17,850	2,250
Other	0	0	0	0
<b>Total Operating</b>	<b>22,261</b>	<b>15,600</b>	<b>17,850</b>	<b>2,250</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>107,864</b>	<b>142,666</b>	<b>187,516</b>	<b>44,850</b>

### ***Public Works / Special Accounts***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
 Total Operating	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>
 Capital	 204,886	 186,000	 186,000	 0
 Total Department	 <b>204,886</b>	 <b>186,000</b>	 <b>186,000</b>	 <b>0</b>

### ***Public Works Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Dept. of Public Works	Director	.5	.5	0
	Field Coordinator	0	0	0
	Working Foreman	3	3	0
	MEOS	3	1	(2)
	MEO	0	4	4
	Laborer	0	0	0
	Custodian	.5	.5	0
	Facilities Manager	.75	.75	0
<b>Total</b>		<b>7.75</b>	<b>9.75</b>	<b>2</b>

# ***Health***

## **Mission Statement**

The Public Health Division promotes and protects the health and wellness of the community and performs the core functions of public health assessment, assurance and surveillance under the guidance of the Swampscott Board of Health.

## **Significant Changes**

The Health Department, assisting the Board of Health and Town Administrator garnered approval for weekly curbside recycling in February, as opposed to prior every other week schedule, to help reduce the burden of residents dealing with trash restrictions.

## **Previous Year Accomplishments**

- Waste reduction plan reduced rubbish collected curbside by 158 tons and increased recycling by 166 tons from calendar year 2012 to calendar year 2013;
- Offered two Household Hazardous Waste drop-off collection events. The events are organized with the Marblehead Health Department to defray costs. Added to this years events were free Styrofoam recycling as well as free prescription drug disposal;
- Collected 75 beach water samples for analysis at our six public beaches over the summer. Temporarily posting warning signs at 4 beaches during that time for elevated bacteria levels as required by law;
- \$1,430 fines were issued from the Health Department in 2013. \$530 from the animal control division and \$900 from tobacco control division;
- Health Director ended contract with recycling purchaser and began new contract which increased revenue for recycled paper by \$25 per ton.

## **FY 15 Goals**

- Increase yearly recycled paper tonnage by 50 tons through educational campaigns further increasing revenue for paper by \$1,750 through June 2015;
- Reduce complaints related to dogs at Stanley School field by 50% using new signage and more timely compliance checks by the animal control officer through June 2015;
- Improve health department infrastructure by obtaining an upgrade in town issued vehicle through June 2015;
- Conduct 20 more food inspections than in previous year by June 2015
- Increase Swampscott residents Health related knowledge by providing 2-4 topical blogs in the Swampscott Patch through June 2015.

### *Health Department*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	144,174	141,393	145,646	4,253
Overtime	0	0	0	0
Other Salary & Benefit	1,650	3,100	4,400	1,300
 Total Wages & Salaries	 <b>145,824</b>	 <b>144,493</b>	 <b>150,046</b>	 <b>5,553</b>
Services	3,441	3,936	4,000	64
Supplies	1,763	4,190	4,255	65
Other	2,237	3,025	4,515	1,490
 Total Operating	 <b>7,441</b>	 <b>11,151</b>	 <b>12,770</b>	 <b>1,619</b>
Capital	903,778	950,000	976,000	26,000
 Total Department	 <b>1,057,043</b>	 <b>1,105,644</b>	 <b>1,138,816</b>	 <b>33,172</b>

### *Health Department Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE + / (-)
Health	Health Director	1	1	0
	Clerk	1	1	0
	Public Health Nurse	.5	.5	0
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>

# ***Recreation***

## **Mission Statement**

The Recreation Department provides the community with leisure time activities for adults and children. This includes beaches and lifeguards, sailing lessons, tennis, track and field, basketball, soccer, playground activities and a teen recreation center. In winter months we offer enrichment programs for both adults and children. We also provide beach and railroad stickers and collect field usage fees.

## **Significant Changes**

There are no significant changes to report.

## **Previous Year Accomplishments**

- Worked with the Town Planner and the Open Space committee to complete an Open Space Plan;
- Added new Fitness Adult Programs;
- Worked with High School and Middle School to add activities for High School and Middle School students;
- Developed a relationship with Marblehead Recreation to offer joint programs.

## **FY 15 Goals**

- Work with Recreation Commission to add to Community Events through June 2015;
- Create Summer Concert Series by August 2014;
- Develop new Optimist Sailing Program for Summer by July 2014.

## ***Recreation Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	30,931	20,000	20,000	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	30,931	20,000	20,000	0
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	0	0	0	0
Capital	0	0	0	0
Total Department	30,931	20,000	20,000	0

### ***Recreation Department Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE +/-(-)</b>
Recreation	Recreation Director	.75	.75	0
<b>Total</b>		<b>.75</b>	<b>.75</b>	<b>0</b>

# ***Council on Aging***

## **Mission Statement**

The Swampscott Senior Center identifies the needs of the town's over sixty years of age population and designs, implements, promotes and coordinates new and existing elderly services. The Swampscott Senior Center will provide an atmosphere of welcome wherein members are treated with dignity and respect. The center is open to all seniors regardless of race, color, creed or sex. An outreach program will provide support and information to those seniors unable to come in to the center. The staff will assist members and volunteers as referral resources and advocates.

## **Significant Changes**

There are no significant changes to report.

## **Previous Year Accomplishments**

- Increased weekly opportunities for participation in various programs.

## **FY 15 Goals**

- To add operating hours to keep the center open thirty five rather than thirty hours per week by June 2015;
- To add additional programs as suggested by our clientele by December 2014;
- To align senior center technology with town wide services such as Munis and email by September 2014;
- To plan bi-monthly special events. This may be to theaters, museums or special affairs in our area. by September 2014.

### ***Council on Aging Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	82,541	88,055	89,817	1,762
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>82,541</b>	<b>88,055</b>	<b>89,817</b>	<b>1,762</b>
Services	0	0	0	0
Supplies	24,467	32,000	32,000	0
Other	0	0	0	0
<b>Total Operating</b>	<b>24,467</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>107,008</b>	<b>120,055</b>	<b>121,817</b>	<b>1,762</b>

### ***Council on Aging Department Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Council On Aging	Director	1	1	0
	Outreach Worker	.5	.5	0
	Activities Coordinator	.5	.5	0
	Van Driver	.5	.5	0
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>

# Veterans Services

## Mission Statement

The Veterans Services Department provides federal, state and local financial and medical assistance to veterans and their dependents residing in the Town (those eligible under MGL C115 and CMR 108). Under prescribed regulations, the Department assists all veterans in obtaining benefits for which they are entitled, including partial payment of burial expenses for indigent veterans.

## *Veterans Services Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	10,049	10,455	10,664	209
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>10,049</b>	<b>10,455</b>	<b>10,664</b>	<b>209</b>
Services	9,157	6,500	25,000	18,500
Supplies	2,492	3,000	3,200	200
Other	0	0	0	0
<b>Total Operating</b>	<b>11,649</b>	<b>9,500</b>	<b>28,200</b>	<b>18,700</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>21,698</b>	<b>19,955</b>	<b>38,864</b>	<b>18,909</b>

## *Veteran's Department Personnel Listing*

Department	Title	FY14 STAFF POS.	FY15 STAFF POS.	VARIANCE +/-(-)
Veteranø	Veteranø Agent	.5	.5	0
<b>Total</b>		<b>.5</b>	<b>.5</b>	<b>0</b>

# ***Public Library***

## **Mission Statement**

Swampscott residents and visitors of all ages have access to current information and recreational material and programs at the Swampscott Public Library. The Swampscott Public Library provides to its users the information they want, in a timely manner, opportunities and support for lifelong learning, and curriculum support for students for local schools and home-based educators. We are committed to provide educational support, current titles, and basic information to the townspeople.

## **Significant Changes**

The most significant change that occurred this year is that the library was granted funding for more hours. The library was open 41 hours in previous years and this year we are open 46 hours. The additional funding allowed us to add 30 minutes to our 4 evenings a week and 3 hours to our Tuesday schedule.

## **Previous Year Accomplishments**

- We were able to increase our hours of operation;
- We were able to increase the awareness of the offerings of the library through social networks;
- We were able to establish a literacy project that will hopefully increase childhood literacy;
- We feel to date our circulation numbers have increased;
- We have reached out to community organizations to avail themselves of the offering of the library and to work with us on various projects.

## **FY 15 Goals**

- We hope to incorporate elements of the STEM program into library planning by June 2015;
- We will reach out to the schools to help to provide even more support to students since there are no school librarians through June 2015;
- We will establish offsite boxes of donated books to encourage literacy by December 2014;
- We will apply for a grant to enable all staff members to be current in technology by December 2014;
- We will continue to try to increase our circulation of materials by June 2015;
- We will attempt to increase our hours again through June 2015.

### ***Library Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	409,801	449,337	456,278	6,941
Overtime	0	0	0	0
Other Salary & Benefit	17,860	20,574	22,250	1,676
<b>Total Wages &amp; Salaries</b>	<b>427,661</b>	<b>469,911</b>	<b>478,528</b>	<b>8,617</b>
Services	0	0	0	0
Supplies	46,831	51,600	53,100	1,500
Other	136,755	148,045	161,995	13,950
<b>Total Operating</b>	<b>183,586</b>	<b>199,645</b>	<b>215,095</b>	<b>15,450</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>611,247</b>	<b>669,556</b>	<b>693,623</b>	<b>24,067</b>

### ***Library Department Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE +/-(-)</b>
Library	Director	1	1	0
	Assistant Director	1	1	0
	Secretary	.5	.5	0
	Children's Librarian	.5	.5	0
	Circulation	1	1	0
	Reference	1.5	1.5	0
	Cataloguer	.5	.5	0
	Library Assistant	.5	.5	0
	Tech Aide	1	1	0
	Adult Aide	2.5	2.5	0
	Pages	0	0	0
<b>Total</b>		<b>10</b>	<b>10</b>	<b>0</b>

# *Debt Service*

## **BONDED DEBT**

This expenditure covers the cost of the principal payments of the Town's bonded debt with the exception of the Sewer and Water Enterprise Funds which appears in their respective budgets. This expenditure includes payment on the Town's recent long-term bonding and payment required from the Town's CIP.

### **General Debt Limit**

Under Massachusetts statutes, the General Debt Limit of the Town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit of the Town is 5 percent of the valuation of taxable property. The Town of Swampscott can authorize debt up to this amount (currently \$118,549,355) without State approval. The Town can authorize debt up to twice this amount (Double Debt Limit) with the approval of the State Emergency Finance Board.

There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer project bonds and solid waste and solid waste disposal facility bonds (as approved by the Emergency Finance Board), and, subject to special debt limits, bonds for water, housing, urban renewal and economic development (subject to various debt limits) and electric and gas (subject to a separate limit to the General Debt Limit, inducing the same doubling provision). Industrial revenue bonds, electric revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The General Debt Limit and the special debt limit for water bonds apply at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

### **Debt Limit Calculation (Debt from all sources including Water and Sewer)**

Equalized Valuation Fiscal 2013	2,370,987,100
Debt Limit	118,549,355
Outstanding Debt outside Limit 9/15/13	2,150,763
Outstanding Debt inside Limit 9/15/13	36,725,244
Total Outstanding Debt 9/15/13	38,876,007
Debt Limit	118,549,355
Debt Subject to Debt Limit	<u>38,876,007</u>
<b>Borrowing Capacity</b>	<b>79,673,348</b>

Communities have four basic ways to finance capital projects: pay-as-you-go financing, debt financing, public private ventures, and intergovernmental financing (such as the MWRA's interest free loan/grant program). Over-reliance on any one of these options can be risky to a local government's fiscal health. It can also restrict the municipality's ability to respond to changes in economic and fiscal conditions. The Town's policy makers are careful to choose the right combination of financing techniques.

## **Authorization of General Obligation Debt**

Under the General Laws, bonds and notes of a Town are generally authorized by vote of two-thirds of all the members of the Town Meeting. Provision is made for a referendum on the filing of a petition bearing the requisite number of signatures that would require all the cost to be excluded from the Proposition 2 ½ taxation limits. Borrowing for certain purposes also requires administrative approval from the Commonwealth.

Temporary loans in anticipation of current revenues, grants and other purposes can be made without local legislative approval.

## **Types of Obligations**

Under the statutes of the Commonwealth, the Town is authorized to issue general obligation indebtedness of the following types:

**Serial Bonds and Notes** - These are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. Level debt service is permitted for bonds or notes issued for certain purposes, and for those projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. They may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum terms measured from the date of the original bonds or notes. Serial bonds may be issued as "qualified bonds" with the approval of the State Emergency Finance Board, subject to such conditions and limitations, (including restrictions on future indebtedness) as may be required by the Board. The State Treasurer is required to pay the debt service on "qualified bonds" and thereafter to withhold the amount of the debt service from state aid or other state payments. Administrative costs and any loss of interest income to the Commonwealth are to be assessed upon the Town.

**Bond Anticipation Notes** - These generally must mature within two years of their original dates of issuance, but may be refunded from time to time for a period not to exceed five years from their original dates of issuance, provided that (except for notes issued for certain school projects that have been approved for state school construction aid) for each year that the notes are refunded beyond the second year, they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes, except for notes issued for such State-aided school construction projects.

**Revenue Anticipation Notes** - Revenue Anticipation Notes are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue.

**Grant Anticipation Notes** - Grant Anticipation Notes are issued for temporary financing in anticipation of federal grants and state and county reimbursements. They must generally mature within two years, but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

**Revenue Bonds** - Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth's water pollution abatement revolving- loan program. In addition, cities and towns having electric departments may issue revenue bonds, and notes in anticipation of such bonds, subject to the approval of the state Department of Public Utilities. The Town of Swampscott does not have an electric department, and has not authorized any other Town revenue bonds.

### **Bond Ratings**

The Town's bond ratings are as follows: Moody's **Aa2**

### ***Debt Service Program Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Principal - Long Term	3,413,811	3,692,233	3,671,975	(20,258)
Interest - Long Term	1,142,892	1,083,585	1,082,840	(745)
Certification	34,943	45,000	45,000	0
Total Direct Expenses	4,591,646	4,820,818	4,799,815	(21,003)

### ***Sewer Debt Service Program Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Principal - Long Term	1,172,242	498,902	0	(498,902)
Interest - Long Term	16,118	0	0	0
Administrative Fees/Charges	1,089	1,000	0	(1,000)
Total Direct Sewer Expenses	1,189,449	499,902	0	(499,902)

# Health Benefits and Insurance

Pursuant to MGL Chapter 32B, as a benefit of employment, any active, permanent employee of the Town who works in excess of twenty (20) hours per week is eligible for group health insurance coverage.

The Town offers insurance through the Commonwealth of Massachusetts Group Insurance Commission (GIC). Through the GIC, active employees and non-Medicare eligible retirees have the choice of nine plans: Fallon Direct Care, Fallon Select Care, Harvard Independence, Health New England, Tufts Navigator, Neighborhood Health, UniCare Basic Indemnity, UniCare Community Choice, and UniCare Plus; and six plans for Medicare eligible retirees: Fallon Senior Plan, Harvard Pilgrim Medicare Enhanced, Health New England MedPlus, Tufts Health Plan Medicare Complement, Tufts Health Plan Medicare Preferred, and UniCare Indemnity Medicare Extension. As of January 2014 a total of 583 employees and retirees were enrolled in one of the Town's health insurance plans.

The rates in the chart below are the actual rates for FY 15 as of July 1, 2014. As of July 1, 2012 the Town's contribution towards health insurance (Medicare and Non-Medicare) will increase to 70% for all non-indemnity plans, and 60% towards indemnity plans.

## Active Employees, Survivors, and Retirees without Medicare

Individual Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
<b>Health Plan</b>				
Fallon Community Health Plan Direct Care	144.93	338.25	483.21	4
Fallon Community Health Plan Select Care	184.62	430.77	615.39	1
Harvard Pilgrim Independence Plan	205.84	480.28	686.12	43
Harvard Primary Choice	164.67	384.22	548.89	4
Navigator by Tufts Health Plan	185.96	433.91	619.87	61
Tufts Plan Spirit	150.11	350.26	500.37	4
NHP Care ( <i>Neighborhood Health Plan</i> )	139.62	325.79	465.41	8
UniCare Indemnity Plan/Basic with CIC	374.50	561.74	936.24	6
UniCare Indemnity Plan/Community Choice	137.00	319.68	456.68	34
UniCare Indemnity Plan/PLUS	197.07	459.83	656.90	9

Family Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
<b>Health Plan</b>				
Fallon Community Health Plan Direct Care	347.91	811.79	1159.70	2
Fallon Community Health Plan Select Care	443.09	1033.84	1476.92	0
Harvard Pilgrim Independence Plan	502.26	1171.94	1674.20	47
Harvard Primary Choice	401.81	937.55	1339.36	8
Navigator by Tufts Health Plan	449.28	1048.32	1497.60	85
Tufts Plan Spirit	361.80	844.21	1206.01	3
NHP Care ( <i>Neighborhood Health Plan</i> )	370.00	863.34	1233.34	7
UniCare Indemnity Plan/Basic with CIC	874.09	1311.13	2185.22	3
UniCare Indemnity Plan/Community Choice	328.80	767.19	1095.99	31
UniCare Indemnity Plan/PLUS	470.31	1097.38	1567.69	22

### Retirees and Survivors with Medicare

	Retiree/Survivor Monthly \$ (Per Person)	Number of Plans (Spouses count as an additional plan)
<b>Health Plan</b>	\$	
Fallon Senior Plan	13.81	0
<b>Harvard Pilgrim Medicare Enhance</b>	84.49	104
<b>Tufts Health Plan Medicare Complement</b>	31.09	15
<b>Tufts Health Plan Medicare Preferred</b>	6.54	14
UniCare State Indemnity Plan/Medicare Extension (OME) <i>with CIC (Comprehensive)</i>	78.35	159

### *Health Insurance / Property Insurance Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Health Insurance	4,283,316	4,625,000	4,850,000	225,000
Total Health Insurance	<b>4,283,316</b>	<b>4,625,000</b>	<b>4,850,000</b>	<b>225,000</b>
Property & Casualty Insurance	500,428	650,000	700,000	50,000
Total Property & Casualty	<b>500,428</b>	<b>650,000</b>	<b>700,000</b>	<b>50,000</b>
Total Department	<b>4,783,744</b>	<b>5,275,000</b>	<b>5,550,000</b>	<b>275,000</b>

# ***Undistributed Expenses-Cherry Sheet Assessments***

## **CHERRY SHEET ASSESSMENTS**

For the purpose of budgeting for FY 13, estimates based on historical data were developed.

### **RETIREMENT SYSTEM AUDIT**

In compliance with Chapter 32 of the General Laws, the Public Employee Retirement Administration Commission conducts an examination of each municipal retirement system tri-annually. The Town's Retirement System is monitored by PERAC on an annual basis.

### **MOTOR VEHICLE EXCISE**

This assessment reimburses the State for a portion of the costs incurred by the Registry of Motor Vehicles in the preparation of annual Motor Vehicle Excise tax bills.

### **ELDERLY GOVERNMENTAL RETIREES**

The Elderly Governmental Retirees plan is a contributory group health and life insurance plan established for Town employees who retired prior to the adoption of the Town's group policy. This allotment covers the administrative premium costs as determined by the State and is carried on the Cherry Sheet.

### **MOSQUITO CONTROL PROJECTS**

Municipalities are assessed by the State for the costs of mosquito control services. There are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. All mosquito control projects are to be assessed their proportional expenses for the administration of the State Reclamation Board.

### **AIR POLLUTION CONTROL**

The Air Pollution Commission supervises six districts statewide. The Commission is empowered through the Office of the Governor and has a mandate to control air pollution through the enforcement of Air Pollution Control Acts and Safety Standards.

### **METROPOLITAN AREA PLANNING COUNCIL**

The Metropolitan Area Planning Council (MAPC) serves 101 communities as a clearinghouse for the Federal A-95 review process.

### **PUBLIC TRANSPORTATION**

The Massachusetts Bay Transportation Authority (MBTA) provides bus/minibus, commuter rail transportation across the Town and to surrounding communities. The total annual MBTA assessment cannot increase by more than 2 ½ percent of the prior year's actual assessment unless new or expanded service has been documented.

### **SPECIAL EDUCATION ASSESSMENT**

The State receives this reimbursement for providing special needs education to children enrolled in (1) state hospital schools or (2) private institutions, whose placements were made before 1975.

**REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM**

Since 1995, the Parking Clerk has implemented a provision of Massachusetts General Laws Chapter 90 which enables the Town to request the State Registry of Motor Vehicles not to renew the license and registration of an operator/owner of a motor vehicle that has two or more outstanding parking tickets. This provision, enacted after the motorist has failed to pay the parking tickets and had an opportunity for a hearing, has resulted in a significant decrease in the number of delinquent payments.

***State Assessments - Cherry Sheet Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Supervision of Retirement	0	0	0	0
Motor Vehicle Excise	0	0	0	0
Ret. Employees Health Ins	0	0	0	0
Mosquito Control	18,327	18,640	16,640	(2,000)
Air Pollution Districts	4,561	4,722	4,722	0
Metropolitan Area Planning	4,343	4,452	4,452	0
RMV Non-Renewal Surc.	16,320	16,320	16,320	0
MBTA Chs. 161A, 825	291,351	294,510	294,510	0
School Choice	5,000	6,625	6,625	0
Charter School Assessment	282,029	190,190	192,190	2,000
Special Education Charge	0	0	0	0
Essex County	24,950	25,106	25,106	0
				0
Total Direct Expenses	646,881	560,565	560,565	0
				0
<b>CHERRY SHEET OFFSET RECEIPTS</b>				0
Racial Equality	0	0	0	0
School Lunch	6,932	6,539	6,428	(111)
Public Libraries	17,616	17,782	17,054	(728)
				0
Total Cherry Sheet Assessments & Offsets	671,429	584,886	584,047	(839)

## ***Non-Departmental Budgets***

## *Finance Committee Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	2,326	2,373	2,421	48
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>2,326</b>	<b>2,373</b>	<b>2,421</b>	<b>48</b>
Services	0	0	0	0
Supplies	200	650	650	0
Other	0	0	0	0
<b>Total Operating</b>	<b>200</b>	<b>650</b>	<b>650</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>2,526</b>	<b>3,023</b>	<b>3,071</b>	<b>48</b>

## *Law Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services	232,246	90,000	115,000	25,000
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>232,246</b>	<b>90,000</b>	<b>115,000</b>	<b>25,000</b>
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>232,246</b>	<b>90,000</b>	<b>115,000</b>	<b>25,000</b>

### ***Parking Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services	0	0	0	0
Supplies	2,658	6,000	6,000	0
Other	0	0	0	0
<b>Total Operating</b>	<b>2,658</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>2,658</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>

### ***Workers' Compensation Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services	518,870	575,000	600,000	25,000
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>518,870</b>	<b>575,000</b>	<b>600,000</b>	<b>25,000</b>
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>518,870</b>	<b>575,000</b>	<b>600,000</b>	<b>25,000</b>

## ***Zoning Board of Appeals Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	2,040	2,081	2,123	42
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>2,040</b>	<b>2,081</b>	<b>2,123</b>	42
Services	0	0	0	0
Supplies	5,311	6,180	6,180	0
Other	0	0	0	0
<b>Total Operating</b>	<b>5,311</b>	<b>6,180</b>	<b>6,180</b>	0
Capital	0	0	0	0
<b>Total Department</b>	<b>7,351</b>	<b>8,261</b>	<b>8,303</b>	42

## ***Harbormaster Budget***

<b>Expense Line Item</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	7,375	7,523	7,674	151
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>7,375</b>	<b>7,523</b>	<b>7,674</b>	151
Services	0	0	0	0
Supplies	6,190	5,000	8,500	3,500
Other	0	0	0	0
<b>Total Operating</b>	<b>6,190</b>	<b>5,000</b>	<b>8,500</b>	3,500
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>13,565</b>	<b>12,523</b>	<b>16,174</b>	3,651

### *Weights & Measures Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	5,000	5,000	5,000	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	0
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0		0
Total Operating	<b>0</b>	<b>0</b>	<b>0</b>	0
Capital	0	0	0	0
Total Department	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	0

### *Constable Budget*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	0	100	100	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	<b>0</b>	<b>100</b>	<b>100</b>	0
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0
Total Department	<b>0</b>	<b>100</b>	<b>100</b>	0

### *Conservation*

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	0	0	0	0
Services	0	0	0	0
Supplies	461	500	500	0
Other	0	800	800	0
Total Operating	461	1,300	1,300	0
Capital	0	0	0	0
Total Department	461	1,300	1,300	0

### *Unclassified Budget*

Expense Line Item	2013 Actual	2014 Budget	2013 Actual	Dollar Variance
Town Reports	1,220	3,000	3,000	0
Telephones	31,270	27,500	29,500	2,000
Street Lighting	156,910	185,000	185,000	0
Reserve Fund	200,000	175,000	200,000	25,000
Audit	50,000	52,500	55,000	2,500
Historical Commission	995	1,250	1,250	0
Medicare Tax	407,377	392,000	435,000	43,000
Stabilization Fund	50,000	50,000	500,000	450,000
Capital Stablization Fund	50,000	50,000	100,000	50,000
Unemployment	8,000	5,000	0	(5,000)
Unpaid Bills	10,708	0	0	0
OPEB Trust Fund	0	500,000	500,000	
Total Unclassified Expenses	966,480	1,441,250	2,008,750	567,500

# Financial Plan Enterprise Fund

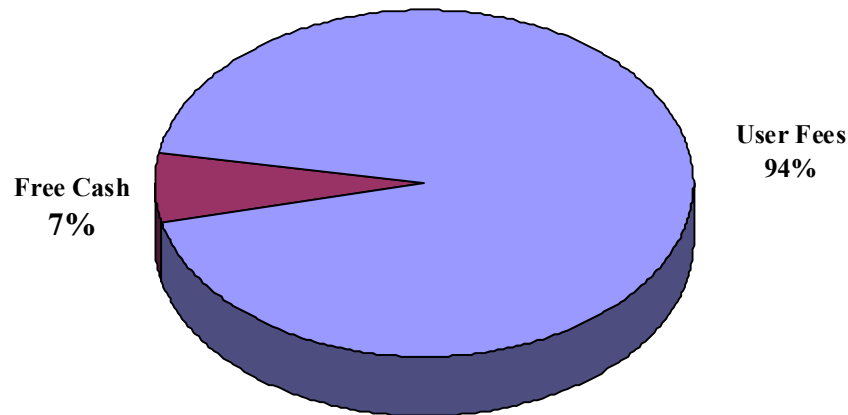
## Overview

### Water and Sewer Enterprise Fund Budget Summary

The Water and Sewer Enterprise Fund are Town funds separated from others and dedicated to tracking and reporting all activities associated with the operation and maintenance of the water distribution and wastewater collection systems in the Town. Enterprise funds by State law are required to be self-sustaining, this requires that revenues from operations are sufficient to fund all direct and indirect expenditures of the fund. For FY 15, the sources and uses of funds in the Water and Sewer Enterprise Fund Budgets total \$5.9 million. Water Enterprise Fund revenues derived strictly from user charges total \$3.5 million and Sewer Enterprise Fund revenues derived from user charges total \$2.4 million. The chart below shows the breakdown of revenues in the Enterprise Fund for FY 15.

#### FY 15 Enterprise Fund Revenue Sources

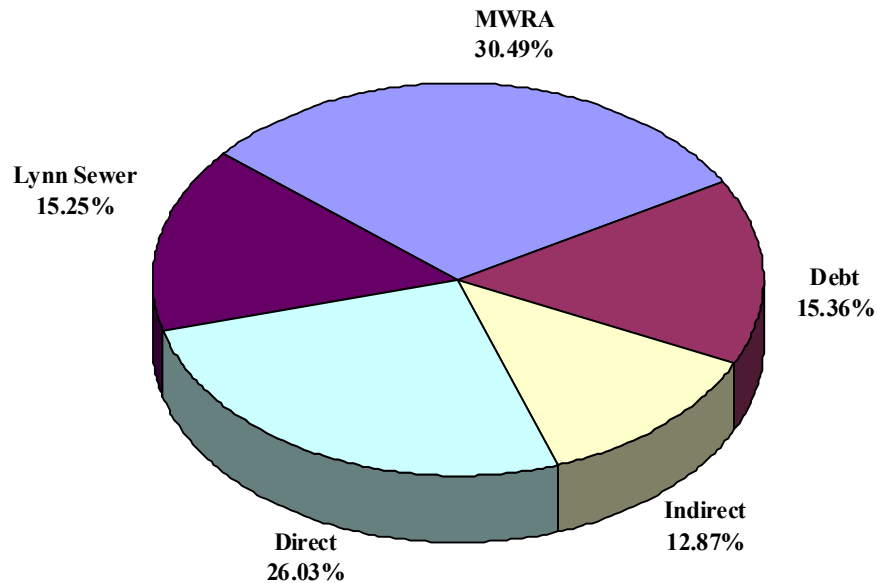
Total \$5,973,281



Uses of funds in the Water and Sewer Enterprise Fund Budgets are comprised of the following categories: Direct Expenses, Wholesale Assessment from the MWRA and Lynn Sewer, Debt Service payments on enterprise funded long term debt, and other Indirect Costs. For FY 15, the main use of funds in the Enterprise Fund Budgets continues to be the MWRA and Lynn Sewer Assessments, which combined makes up \$2,850,000 or 48% of the total Enterprise Fund Budgets expense level. The chart on the following page details the uses of funds in the FY 15 budget.

### **FY 15 Enterprise Fund Expenses**

**Total \$5,937,281**



As shown in the chart above, the two major components of the Enterprise Fund Budgets are the MWRA/Lynn Sewer Assessments and Direct Costs. Included in the Direct Costs are salaries and expenses to operate the systems and pension costs associated with the employees who are charged to the systems.

The Fiscal 2015 Enterprise Fund Budgets reflect a decrease of 2.5 % or \$157,408 when compared to Fiscal 2014.

## **Water & Sewer**

This division is responsible for the wastewater collection and water distribution systems of the Town. Employees perform the operation and maintenance of the water and sewer infrastructure. The division also provides direct services on meter reading, meter installations and meter replacements.

### **Previous Year Accomplishments:**

- Completed construction of the Staceyø Brook Water Quality Improvements Project on both Essex Ave and Banks Road;
- Completed design and partial construction of the Paradise Road Water Main Project which included cleaning and lining a section of the 12ø water main on Paradise Road and relaying an additional section of 12ø water main on Paradise Road;
- Completed design and construction of the Lodge and Muriel Road Water Main Project which included relaying a new 8ø water main on both Lodge and Muriel Roads;
- Completed phase I of the drainage improvements to lower Paradise Road;
- Completed town-wide Backflow Survey;
- Completed Odor Mitigation Project at the Humphrey Street Pumping Station.

### **FY15 GOALS**

- Continue addressing water quality issues at the Staceyø Brook Outfall throughout FY15;
- Complete construction of the Paradise Road Water Main Project by June 2015;
- Continue to secure funds through the new MWRA Local Water System Assistance Program (LWSAP) for future water system upgrade through FY15;
- Complete a Town-Wide drainage study to supplement the lower Paradise Road drainage study already completed by June 2015;
- Complete bi-annual leak detection survey by June 2015
- Implement phase II of the drainage improvements to lower Paradise Road by June 2015.

### ***Enterprise Funds Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY14 STAFF POS.</b>	<b>FY15 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Utilities	Director	.5	.5	0
	Assistant Town Engineer	1	1	0
	Facilities Manager	0	0	0
	Working Foreman	1	1	0
	MEOS	9	5	(4)
	Clerical	2	2	0
	MEO	0	4	4
<b>Total</b>		<b>13.5</b>	<b>13.5</b>	<b>0</b>

# Enterprise Funds Revenues and Expenditures

## *Water Enterprise Budget*

	Fiscal Year 2014	Fiscal Year 2015	Dollar Var.	% Var.
<b>Revenues:</b>				
User Charges	3,222,637	3,252,335	29,698	0.9%
Free Cash	500,000	300,000	(200,000)	(40%)
	<b>3,722,637</b>	<b>3,552,335</b>	<b>(170,302)</b>	<b>(4.5%)</b>
<b>Expenditures:</b>				
Salaries	418,899	419,264	365	0.9%
Supplies/Expenses	292,897	298,948	6,051	2.1%
Debt	784,841	508,123	(276,718)	(35.3%)
Reserve Fund	25,000	25,000	0	0%
MWRA Assessment	1,800,000	1,900,000	100,000	5.6%
Indirect Costs	401,000	401,000	0	0%
	<b>3,722,637</b>	<b>3,552,335</b>	<b>(170,302)</b>	<b>(4.5%)</b>

## *Sewer Enterprise Budget*

	Fiscal Year 2014	Fiscal Year 2015	Dollar Var.	% Var.
<b>Revenues:</b>				
User Charges	2,408,052	2,320,946	(87,106)	(3.6%)
Free Cash	0	100,000	100,000	100,000%
	<b>2,408,052</b>	<b>2,420,946</b>	<b>12,894</b>	<b>0.5%</b>
<b>Expenditures:</b>				
Salaries	423,748	422,687	(1,061)	(0.3%)
Supplies/Expenses	431,104	449,074	17,970	4.2%
Debt	172,200	168,185	(4,015)	(2.3%)
Reserve Fund	30,000	30,000	0	0%
Lynn Sewer	950,000	950,000	0	0%
Indirect Costs	401,000	401,000	0	0%
	<b>2,408,052</b>	<b>2,420,946</b>	<b>12,894</b>	<b>0.5%</b>

**REPORT OF THE SWAMPSCOTT  
CAPITAL IMPROVEMENT COMMITTEE  
FISCAL YEAR 2015**

**Submitted February 25 2014**

Ray Patalano, Chair  
Kelley Begin  
Leah Ryan  
Patricia Shanahan  
Gino Cresta

**GENERAL**

The Swampscott Capital Improvement Committee (CIC) is currently required by the town by-laws to: (1) study all proposed capital improvement projects and purchases for Town Meeting; (2) prepare a capital improvement budget for the next fiscal year; (3) prepare a five-year capital improvement plan; (4) report its findings and recommendations to the finance committee; and (5) submit a report to the Swampscott Town Meeting that presents its conclusions.

The CIC has met regularly in an effort to formulate an appropriate recommendation that takes into consideration these difficult economic times and the uncertainty surrounding a number of proposed town projects. The CIC reports that it has accomplished these goals through collaboration with the finance committee, board of selectmen, school department, and town administrator.

**Warrant Articles for FY2015**

The CIC received twenty three (23) departmental requests, which met the definition of a capital expenditure. The associated total dollar cost of these requests is **\$3,616,973.00** Under town by-laws, to qualify as a capital expenditure, a requested purchase or project must have a cost of at least \$20,000 and have an anticipated useful life of at least three years.

This year, the Town Administrator in conjunction with the Finance and Capital Improvement Committees reviewed monies spent and completed projects dating back to 2006. It was determined that roughly **\$400,000.00** of approved funds remains unspent. A large amount of the unspent funds (250K) was the result of the Hawthorne Brook Maintenance project (FY2013) coming in under budget. As a result of Town Meeting funding the project in the year requested, the DPW was able to take advantage of a no cost disposal option of the sediment in the brook, which resulted in the project savings.

Town Meeting members will be asked to approve a vote to reallocate those left over funds to the 2015 Capital Improvement budget.

Each request was evaluated by the CIC on its own merits and was measured against requests of other departments based on information provided. All requests were reviewed in the context of town-wide needs and priorities. Final recommendations for capital expenditures in FY15 fall within the town's funding capacity and comply with the guidelines established in capital program policies and represent the collective deliberations of the CIC.

## **FY2015 Review of Completed Capital Improvements**

The following projects were approved by Town Meeting in May 2013 / FY 2014 and completed or due to be completed by the requesting town departments. They include:

- The Cassidy Park Seawall: Bid to be released at the end of March 2014.
- Fisherman's Beach Improvements: The old pier rails were removed and re-galvanized in February, reinstalled in mid March. Pile capping work contract was signed, work commenced in the spring.
- Water Main Replacement: The water main on Paradise Road, from Walker Road to Vinnin Street is scheduled to begin in June. The water mains on Muriel Road and Lodge Road are also scheduled during this time.
- Replacing Street Signage: Ongoing.
- Odor Mitigation: Scheduled to be completed by the end of March 2014.
- Jackson Park Playground . 90% complete. The railing for the climbing net and additional carpet fiber are only remaining items to be installed.

Streets to be paved during the 2014 paving season include:

Street Name	From	To
Burpee Terrace	Burpee Road	End
Alvin Road	Essex Street	End
Crescent Street	Elliot Street	Buena Vista Street
Roy Street	Hillside Avenue	Buena Vista Street
Commonwealth Avenue	Humphrey Street	Sculpin Way
Commonwealth Terrace	Commonwealth Ave.	End
Parsons Drive	Paradise Road	Parsons Drive
Aylward Lane	Parsons Drive	End
Phillips Terrace	Humphrey Street	End
Valley Road	Essex Avenue	End
Essex Avenue	In front of 11 Essex Ave.	Columbia Street
Orchard Terrace	Essex Avenue	End
Sutton Place	Woodbine Street	End
Woodbine Street N	Sutton Place	Humphrey Street
Woodbine Street S	Sutton Place	Humphrey Street
Forest Ave. Extension	Humphrey Street	End
Tupelo Road	Puritan Road	Juniper Road
Tupelo Road	Juniper Road	End
Juniper Road	Tupelo Road	End
Young Avenue	Linden Avenue	Crosman Avenue
Devens Road	Walker Road	Redington Street
Puritan Lane	Puritan Road	End
Puritan Lane Stub	Puritan Lane	End
Pine Hill Road	Forest Avenue	Sargent Road

Banks Road	Walker Road	Farragut Road
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## CIC Recommendations

Table 1, attached, shows the capital expenditures recommended by the CIC for approval by the May 2014 / FY 2015 annual Town Meeting. In the CIC evaluation, requests were initially and informally ranked based on the following criteria:

- Is the expenditure necessary to address public health or safety issues;
- Is the expenditure legally required (e.g., the result of a court judgment);
- Is the expenditure necessary to avert a potential liability (e.g., to comply with ADA requirements);
- Is the expenditure necessary to secure a grant, a loan or to receive other matching funds;
- Will the expenditure increase future town operating expenses or require the addition of new staff;
- Is the expenditure cost effective (e.g., does the request fully complete a project or reflect a piecemeal funding approach);
- Does the expenditure benefit a small, large or special group of residents;
- Does the expenditure have aesthetic value?

The requests submitted to the Capital Improvement Committee totaled **\$3,616,973.00**. The CIC recommends that sixteen (16) of the twenty three (23) departmental requests be approved by Town Meeting. Of the **\$1,258,246.00** in recommended total expenditures, **\$955,246.00** would be funded through general obligation bonds and repaid, over time, through the tax levy. The remaining **\$303,000.00** would be financed by **other sources**, as follows:

- \$303,000.00 for road paving through state funded Chapter 90 funds.

Once again this year the CIC strongly feels that the requested funding for the town wide paving project line item required increased funding in the amount of **\$175,000.00**.

The CIC feels that after vigorous debate and discussion that the following recommendations attached are necessary and appropriate and respectfully submit them to the Board of Selectman and the Town of Swampscott.

Respectfully Submitted,  
The Capital Improvement Committee:

Ray Patalano, Chair  
Kelley Begin  
Leah Ryan  
Patricia Shanahan  
Gino Cresta

CIC Recommendations	Fiscal Year	Amount	CIC Recommends	Taxes	Other Sources	
<b>School Dept</b>						
<b>District Wide Technology Upgrades 1</b>	2015	230,000	44,000	44,000		Laptops Only for HS
District Wide Technology Upgrades 2	2016	489,000				
District Wide Technology Upgrades 3	2017	300,000				
District Wide Technology Upgrades 4	2018	240,000				
District Wide Technology Upgrades 5	2019	130,000				
<b>HS Sprinkler</b>	2015	70,000	40,000	40,000		
<b>Clarke Lift</b>	2015	40,000	40,000	40,000		
Hadley Roof	2015	120,000				
<b>MS Asbestos</b>	2015	75,000	75,000	75,000		
<b>School Physical Security Upgrade</b>	2015	110,000	110,000	110,000		
Hadley Boilers	2016	300,000				
MS Bleachers	2016	80,000				
HS Gym Fans	2016	20,000				
MS Asbestos 2	2016	75,000				
Truck with Plow	2016	45,000				
HS Gym Bleachers	2017	50,000				
MS Asbestos 3	2017	75,000				
Stanley Exhaust fans	2017	50,000				
MS Paving	2018	120,000				
Hadley Generator	2018	75,000				
Stanley Generator	2018	55,000				
MS Asbestos 4	2018	75,000				
Hadley interior Doors	2018	150,000				
Field House Heating	2018	120,000				
<b>Subtotal School</b>		<b>645,000</b>				
<b>Administer</b>						
<b>Power backup for Network</b>	2015	50,000	50,000	50,000		
Voting module	2015	7,825				
Phillips Park Surface	2015	600,000				
Phillips Park Infrastructure	2015	1,000,000				
<b>Subtotal Administrator</b>		<b>1,657,825</b>				
<b>Department of Public Works</b>						
<b>Pavement Management, Ch. 90</b>	2015	303,000	303,000		303,000	
<b>Pavement Management, Non-Ch. 90</b>	2015	175,000	175,000	175,000		
<b>Open Space Improvements</b>	2015	50,000	50,000	50,000		
Public Building Repair	2015	100,000				
<b>DPW Fleet Replacement Program</b>	2015	164,000	82,000	82,000		
<b>Wood Chipper</b>	2015	40,000	40,000	40,000		
Beach Rake	2015	85,000				
Pavement Management, Ch. 90	2016	303,000				
Pavement Management, Non-Ch. 90	2016	175,000				
Open Space Improvements	2016	50,000				
Public Building Maintenance	2016	100,000				
DPW Fleet Replacement Program	2016	85,000				
Scan and Index Engineering Drawings	2016	50,000				

Pavement Management, Ch. 90	2017	303,000				
Pavement Management, Non-Ch. 90	2017	200,000				
Open Space Improvements	2017	50,000				
Public Building Maintenance	2017	100,000				
DPW Fleet Replacement Program	2017	100,000				
Field Verification of GIS	2017	75,000				
Pavement Management, Ch. 90	2018	303,000				
Pavement Management, Non-Ch. 90	2018	225,000				
Open Space Improvements	2018	50,000				
Public Building Maintenance	2018	100,000				
DPW Fleet Replacement Program	2018	100,000				
Pavement Management, Ch. 90	2019	303,000				
Pavement Management, Non-Ch. 90	2019	250,000				
Open Space Improvements	2019	50,000				
Public Building Maintenance	2019	100,000				
DPW Fleet Replacement Program	2019	150,000				
<b>Subtotal DPW</b>		<b>917,000</b>				
<b>Police Department</b>						
<b>Automated License Plate Readers</b>	2015	20,945	20,945	20,945		
<b>Ballistic Vests</b>	2015	30,600	30,600	30,600		
<b>Radio upgrade</b>	2015	24,400	24,400	24,400		
2 Police Motorcycles	2016	27,000				
Radio Upgrade	2016	39,400				
Chiefs Car	2017	35,000				
Firearms simulator	2017	46,000				
Traffic Sign Board	2018	20,000				
BAPRN Radio Control Unit	2019	20,000				
<b>Subtotal Police</b>		<b>75,945</b>				
<b>Library</b>						
					PBM From Previous Year	
Exterior Renovations	2015	25,000				
Second Floor Renovations/Elevator Replacement	2016	40,000				
Accesible entry	2017	40,000				
Technology Upgrades	2018	25,000				
Elevator Upgrade	2019	100,000				
<b>Subtotal Library</b>		<b>25,000</b>				
<b>Planning Department</b>						
<b>Master Plan Study</b>		125,000	125,000	125,000		
<b>Subtotal Planning</b>		<b>125,000</b>				
<b>Fire Department</b>						
New Squad Vehicle	2015	56,400				
Refurbish Squad Vehicle	2015	13,645				
<b>Rescue Boat</b>	2015	101,158	48,301	48,301		
Engine 22 Replacement	2018	600,000				

Attic Storage	2016	36,000				
Wired Fire Alarm System	2015	25,000				
Wired Fire Alarm System	2016	25,000				
Wired Fire Alarm System	2017	25,000				
Wired Fire Alarm System	2018	25,000				
Wired Fire Alarm System	2019	25,000				
<b>Sub Total Fire</b>		<b>171,203</b>				
Total Department Requests		<b>3,616,973</b>				
Total CIC Recommendations			<b>1,258,246</b>	<b>955,246</b>	<b>303,000</b>	<b>Chapter 90</b>

### **Significant Non-Routine Capital Items for Appropriation**

Significant capital items are items that have an appropriation of at least \$200,000 and are not items that town meeting considers each year.

\$303,000 for road paving improvements funded through Chapter 90 funds received by the State.

# ***School Committee Budget***

Fiscal Year 2015 School Line Item Budget

## Swampscott Public Schools - Clarke Elementary School - 2014 - 2015

Elementary School Programs	FY 13	FY 14	FY 15	Difference
	Actuals	Approved Budget	Prop. Budget	FY 14-FY15
<b>2200: Principal</b>				
PROFESSIONAL SALARIES	\$ 106,161	\$ 106,161	\$ 105,000	\$ (1,161)
NON-PROFESSIONAL SALARIES	\$ 44,345	\$ 45,468	\$ 45,064	\$ (404)
SUPPLIES & MATERIALS	\$ 2,970	\$ 11,547	\$ 11,547	\$ -
<b>Sub Total</b>	\$ 153,476	\$ 163,176	\$ 161,611	\$ (1,565)
<b>2305: Teaching Services: Professional</b>				
KINDERGARTEN SALARIES		\$ 172,748	\$ 163,961	\$ (8,787)
REGULAR EDUCATION SALARIES	\$ 782,659	\$ 566,739	\$ 767,739	\$ 201,000
P.E. SALARIES		\$ 109,345	\$ 115,486	\$ 6,141
SPECIALISTS SALARIES	\$ 170,497	\$ 66,065	\$ 57,533	\$ (8,532)
<b>Sub Total</b>	\$ 953,156	\$ 914,897	\$ 1,104,719	\$ 189,822
<b>2310: Teaching Services: Special</b>				
SPECIAL EDUCATION SALARIES	\$ 292,987	\$ 300,006	\$ 343,452	\$ 43,446
READING SPEC SALARIES	\$ 100,081	\$ 84,024	\$ 89,273	\$ 5,249
ELL			\$ 30,112	\$ 30,112
<b>Sub Total</b>	\$ 393,068	\$ 384,030	\$ 462,837	\$ 48,695
<b>2325: Teaching Services: Substitutes</b>				
SUBSTITUTES SALARIES	\$ 66,888	\$ 67,600	\$ 67,000	\$ (600)
<b>Sub Total</b>	\$ 66,888	\$ 67,600	\$ 67,000	\$ (600)
<b>2330: Teaching Services - Assistants</b>				
INSTRUCTIONAL AIDES SALARIES	\$ 100,397	\$ 63,835	\$ 198,894	\$ 135,059
SPECIAL EDUCATION SALARIES	\$ 126,467	\$ 149,697	\$ 219,943	\$ 70,246
<b>Sub Total</b>	\$ 226,864	\$ 213,532	\$ 418,837	\$ 205,305
<b>2400: Instructional Mat./Text/Equip/Services</b>				
TEXT/SUPPLEMENTARY BOOKS		\$ 6,000	\$ 6,000	\$ -
REG. EDUCATION MATERIALS	\$ 5,854	\$ 5,854	\$ 7,000	\$ 1,146
ED. MATERIALS FINE ARTS		\$ 5,297	\$ 5,000	\$ (297)
P.E. MATERIALS		\$ 450	\$ 450	\$ -
EQUIPMENT REPLACEMENT		\$ 1,500	\$ 2,000	\$ 500
SPED EDUCATIONAL MATERIALS	\$ 3,831	\$ 3,000	\$ 3,000	\$ -
<b>Sub Total</b>	\$ 9,685	\$ 22,101	\$ 23,450	\$ 1,349
<b>2450: Instructional Technology</b>				
SUPPLIES	\$ 1,205	\$ 2,000	\$ 3,000	\$ 1,000
<b>Sub Total</b>	\$ 1,205	\$ 2,000	\$ 3,000	\$ 1,000
<b>2500: Library/Media Services</b>				
PROFESSIONAL SALARIES	\$ 29,346	\$ 29,918	\$ 31,176	\$ 1,258
<b>Sub Total</b>	\$ 29,346	\$ 29,918	\$ 31,176	\$ 1,258
<b>2700: Guidance</b>				
PROFESSIONAL SALARIES	\$ 84,829	\$ 85,329	\$ 90,654	\$ 5,325
SUPPLIES & MATERIALS		\$ 270	\$ 300	\$ 30
<b>Sub Total</b>			\$ 90,954	\$ 5,355
	\$ 84,829	\$ 85,599		
<b>2000: INSTRUCTIONAL SERVICES TOTAL</b>	<b>\$ 1,918,517</b>	<b>\$ 1,882,853</b>	<b>\$ 2,363,586</b>	<b>\$ 450,620</b>
<b>3100: Attendance Services</b>				
ATTENDANCE			\$ -	\$ -
<b>Sub Total</b>	\$ -	\$ -	\$ -	\$ -
<b>3200: Health Services</b>				

PROFESSIONAL SALARIES	\$	69,460	\$	68,844	\$	69,109	\$	265
SUPPLIES & MATERIALS	\$	370	\$	315	\$	500	\$	185
<b>Sub Total</b>	\$	69,830	\$	69,159	\$	69,609	\$	450
<b>3520: Student Activities</b>								
PERFORMING ARTS EXPENSES			\$	225	\$	300	\$	75
<b>Sub Total</b>	\$	-	\$	225	\$	300	\$	75
<b>3000: STUDENT SERVICES TOTAL</b>	\$	69,830	\$	69,384	\$	69,909	\$	525
<b>4000: Operations/Maintenance</b>								
CUSTODIAL SALARIES	\$	73,625	\$	78,651	\$	80,617	\$	1,966
TECHNOLOGY MAINTENANCE			\$	1,000	\$	1,500	\$	500
BUILDING MAINTENANCE	\$	22,708	\$	7,000	\$	7,000	\$	-
SUPPLIES & MATERIALS	\$	2,290	\$	4,000	\$	4,000		
<b>Maintenance Sub Total</b>	\$	98,623	\$	90,651	\$	93,117	\$	2,466
HEATING FUEL	\$	28,769	\$	39,700	\$	40,000	\$	300
ELECTRICITY	\$	10,069	\$	12,460	\$	12,500	\$	40
<b>Sub Total</b>	\$	38,838	\$	52,160	\$	52,500	\$	340
<b>4000: OPERATIONS/MAINTENANCE TOTAL</b>	\$	137,461	\$	142,811	\$	145,617	\$	2,806
<b>TOTAL :</b>	\$	2,125,808	\$	2,095,048	\$	2,579,112	\$	484,064

**Swampscott Public Schools - Hadley Elementary School - 2014 - 2015**

Elementary School Programs		FY 13	FY 14	FY 15	Difference
		Actuals	Approved Budget	Prop. Budget	FY 14-FY15
<b>200: Principal</b>					
PROFESSIONAL SALARIES	\$	95,814	\$ 95,814	\$ 105,315	\$ 9,501
NON-PROFESSIONAL SALARIES	\$	43,455	\$ 44,218	\$ 45,323	\$ 1,105
SUPPLIES & MATERIALS	\$	914	\$ 12,177	\$ 13,000	\$ 823
<b>Sub Total</b>	\$	140,183	\$ 152,209	\$ 163,638	\$ 11,429
<b>305: Teaching Services: Professional</b>					
KINDERGARTEN SALARIES			\$ 248,369	\$ 243,021	\$ (5,348)
REGULAR EDUCATION SALARIES	\$	1,054,573	\$ 847,887	\$ 858,555	\$ 10,668
P.E. SALARIES			\$ 100,329	\$ 106,432	\$ 6,103
SPECIALISTS SALARIES	\$	164,880	\$ 66,065	\$ 57,533	\$ (8,532)
<b>Sub Total</b>	\$	1,219,453	\$ 1,262,650	\$ 1,265,542	\$ 2,892
<b>310: Teaching Services: Special</b>					
SPECIAL EDUCATION SALARIES	\$	171,642	\$ 125,870	\$ 148,759	\$ 22,889
READING SPEC SALARIES	\$	97,130	\$ 79,273	\$ 84,299	\$ 5,026
ELL				\$ 57,954	\$ 57,954
<b>Sub Total</b>	\$	268,772	\$ 205,143	\$ 291,013	\$ 85,870
<b>325: Teaching Services: Substitutes</b>					
SUBSTITUTES SALARIES	\$	27,850	\$ 48,200	\$ 48,200	\$ -
<b>Sub Total</b>	\$	27,850	\$ 48,200	\$ 48,200	\$ -
<b>330: Teaching Services - Assistants</b>					
INSTRUCTIONAL AIDES SALARIES	\$	38,369	\$ 8,882	\$ 138,704	\$ 129,822
SPECIAL EDUCATION SALARIES	\$	133,057	\$ 208,938	\$ 201,377	\$ (7,561)
<b>Sub Total</b>	\$	171,426	\$ 217,820	\$ 340,080	\$ 122,260
<b>400: Instructional Materials/Text/Equip/Services</b>					
TEXT/SUPPLEMENTARY BOOKS			\$ 6,000	\$ 6,000	\$ -
REG. EDUCATION MATERIALS	\$	6,718	\$ 6,718	\$ 7,000	\$ 282
ED. MATERIALS FINE ARTS			\$ 5,423	\$ 5,500	\$ 77
P.E. MATERIALS			\$ 450	\$ 600	\$ 150
EQUIPMENT REPLACEMENT			\$ 1,500	\$ 1,500	
SPED EDUCATIONAL MATERIALS	\$	3,411	\$ 4,000	\$ 4,000	
<b>Sub Total</b>	\$	10,129	\$ 24,091	\$ 24,600	\$ 509
<b>450: Instructional Technology</b>				\$ 9,170	
SUPPLIES	\$	1,205	\$ 2,000	\$ 3,000	\$ 1,000
<b>Sub Total</b>	\$	1,205	\$ 2,000	\$ 3,000	\$ 1,000
<b>500: Library/Media Services</b>					
PROFESSIONAL SALARIES	\$	29,346	\$ 29,918	\$ 31,176	\$ 1,258
<b>Sub Total</b>	\$	29,346	\$ 29,918	\$ 31,176	\$ 1,258
<b>700: Guidance</b>					
SUPPLIES & MATERIALS			\$ 270	\$ 300	\$ 30
<b>Sub Total</b>	\$	-	\$ 270	\$ 300	\$ 30
<b>800: Psychological Services</b>					
PROFESSIONAL SALARIES				\$ 59,058	\$ 59,058
SUPPLIES				\$ 500	
<b>Sub Total</b>	\$	-	\$ -	\$ 59,558	\$ 59,058
<b>000: INSTRUCTIONAL SERVICES TOTAL</b>	\$	1,868,364	\$ 1,942,301	\$ 2,227,107	\$ 225,249
<b>100: Attendance Services</b>					
ATTENDANCE					\$ -
<b>Sub Total</b>	\$	-	\$ -	\$ -	\$ -
<b>200: Health Services</b>					
PROFESSIONAL SALARIES	\$	67,947	\$ 57,505	\$ 60,850	\$ 3,345
SUPPLIES & MATERIALS	\$	338	\$ 315	\$ 500	\$ 185

<b>Sub Total</b>	\$ 68,285	\$ 57,820	\$ 61,350	\$ 3,530
<b>520: Student Activities</b>				
PERFORMING ARTS EXPENSES		\$ 225	\$ 300	\$ 75
<b>Sub Total</b>	\$ -	\$ 225	\$ 300	\$ 75
<b>000: STUDENT SERVICES TOTAL</b>	\$ 68,285	\$ 58,045	\$ 61,650	\$ 3,605
<b>000: Operations/Maintenance</b>				
CUSTODIAL SALARIES	\$ 101,910	\$ 104,097	\$ 105,315	\$ 1,218
TECHNOLOGY MAINTENANCE		\$ 1,000	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ 23,129	\$ 10,000	\$ 20,000	\$ 10,000
SUPPLIES & MATERIALS	\$ 8,538	\$ 6,000	\$ 7,500	
<b>Maintenance Sub Total</b>	\$ 133,577	\$ 121,097	\$ 133,815	\$ 11,218
HEATING FUEL	\$ 33,727	\$ 35,000	\$ 35,700	\$ 700
ELECTRICITY	\$ 13,663	\$ 16,479	\$ 16,500	\$ 21
<b>Sub Total</b>	\$ 47,390	\$ 51,479	\$ 52,200	\$ 721
<b>000: OPERATIONS/MAINTENANCE TOTAL</b>	\$ 180,967	\$ 172,576	\$ 186,015	\$ 11,939
<b>TOTAL :</b>	\$ 2,117,616	\$ 2,172,922	\$ 2,474,772	\$ 240,793

## Swampscott Public Schools - Stanley Elementary School - 2014 - 2015

Elementary School Programs	FY 13	FY 14	FY 15	Difference
	Actuals	Approved Budget	Prop. Budget	FY 14-FY15
<b>2200: Principal</b>				
PROFESSIONAL SALARIES	\$ 100,000	\$ 100,000	\$ 105,315	\$ 5,315
NON-PROFESSIONAL SALARIES	\$ 43,165	\$ 43,368	\$ 44,452	\$ 1,084
SUPPLIES & MATERIALS	\$ 2,339	\$ 16,455	\$ 16,500	
<b>Sub Total</b>	\$ 145,504	\$ 159,823	\$ 166,267	\$ 6,399
<b>2305: Teaching Services: Professional</b>				
KINDERGARTEN SALARIES		\$ 200,227	\$ 212,233	\$ 12,006
REGULAR EDUCATION SALARIES	\$ 1,076,656	\$ 913,155	\$ 1,029,843	\$ 116,688
P.E. SALARIES		\$ 116,702	\$ 123,184	\$ 6,482
SPECIALISTS SALARIES	\$ 219,875	\$ 91,677	\$ 56,416	\$ (35,261)
<b>Sub Total</b>	\$ 1,296,531	\$ 1,321,761	\$ 1,421,677	\$ 99,916
<b>2310: Teaching Services: Special</b>				
SPECIAL EDUCATION SALARIES	\$ 266,386	\$ 274,296	\$ 246,858	\$ (27,438)
READING SPEC SALARIES	\$ 63,670	\$ 66,561	\$ 148,323	\$ 81,762
ELL			\$ 30,112	\$ 30,112
<b>Sub Total</b>	\$ 330,056	\$ 340,857	\$ 425,294	\$ 54,324
<b>2325: Teaching Services: Substitutes</b>				
SUBSTITUTES SALARIES	\$ 57,044	\$ 62,200	\$ 62,200	\$ -
<b>Sub Total</b>	\$ 57,044	\$ 62,200	\$ 62,200	\$ -
<b>2330: Teaching Services - Assistants</b>				
INSTRUCTIONAL AIDES SALARIES	\$ 94,528	\$ 135,306	\$ 123,930	\$ (11,376)
SPECIAL EDUCATION SALARIES	\$ 303,383	\$ 306,640	\$ 287,892	\$ (18,748)
<b>Sub Total</b>	\$ 397,911	\$ 441,946	\$ 411,822	\$ (30,124)
<b>2400: Instructional Supplies/Materials</b>				
TEXT/SUPPLEMENTARY BOOKS		\$ 6,000	\$ 6,000	\$ -
REG. EDUCATION MATERIALS	\$ 9,439	\$ 9,439	\$ 10,000	\$ 561
ED. MATERIALS FINE ARTS		\$ 8,115	\$ 5,000	\$ (3,115)
P.E. MATERIALS		\$ 450	\$ 500	\$ 50
EQUIPMENT REPLACEMENT	\$ -	\$ 1,500	\$ 1,500	
SPED EDUCATIONAL MATERIALS	\$ 6,314	\$ 3,000	\$ 3,000	
<b>Sub Total</b>	\$ 15,753	\$ 28,504	\$ 26,000	\$ (2,504)
<b>2450: Instructional Technology</b>				
SUPPLIES	\$ -	\$ 2,000	\$ 3,000	\$ 1,000
<b>Sub Total</b>	\$ -	\$ 2,000	\$ 3,000	\$ 1,000
<b>2500: Library/Media Services</b>				
PROFESSIONAL SALARIES	\$ 29,347	\$ 29,918	\$ 31,176	\$ 1,258
BOOKS				
<b>Sub Total</b>	\$ 29,347	\$ 29,918	\$ 31,176	\$ 1,258
<b>2700: Guidance</b>				
SUPPLIES & MATERIALS		\$ 270	\$ 300	\$ 30
<b>Sub Total</b>	\$ -	\$ 270	\$ 300	\$ 30
<b>2800: Psychological Services</b>				
PROFESSIONAL SALARIES			\$ 59,058	\$ 59,058
SUPPLIES			\$ 500	
<b>Sub Total</b>	\$ -	\$ -	\$ 59,558	\$ 59,058
<b>2000: INSTRUCTIONAL SERVICES TOTAL</b>	<b>\$ 2,272,146</b>	<b>\$ 2,387,279</b>	<b>\$ 2,607,294</b>	<b>\$ 130,300</b>
<b>3100: Attendance Services</b>				

ATTENDANCE				\$ -
<b>Sub Total</b>	\$ -	\$ -	\$ -	\$ -
<b>3200: Health Services</b>				
PROFESSIONAL SALARIES	\$ 65,633	\$ 65,315	\$ 69,109	\$ 3,794
SUPPLIES & MATERIALS	\$ 350	\$ 315	\$ 350	\$ 35
<b>Sub Total</b>	\$ 65,983	\$ 65,630	\$ 69,459	\$ 3,829
<b>3520: Student Activities</b>				
PERFORMING ARTS EXPENSES		\$ 225	\$ 300	\$ 75
<b>Sub Total</b>	\$ -	\$ 225	\$ 300	\$ 75
<b>3000: STUDENT SERVICES TOTAL</b>	<b>\$ 65,983</b>	<b>\$ 65,855</b>	<b>\$ 69,759</b>	<b>\$ 3,904</b>
<b>4000: Operations/Maintenance</b>				
CUSTODIAL SALARIES	\$ 72,737	\$ 71,112	\$ 72,890	\$ 1,778
TECHNOLOGY MAINTENANCE		\$ 1,000	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ 15,090	\$ 10,000	\$ 20,000	\$ 10,000
SUPPLIES & MATERIALS	\$ 5,123	\$ 4,000	\$ 4,000	\$ -
<b>Maintenance Sub Total</b>	<b>\$ 92,950</b>	<b>\$ 86,112</b>	<b>\$ 97,890</b>	<b>\$ 11,778</b>
HEATING FUEL	\$ 34,926	\$ 33,000	\$ 33,000	\$ -
ELECTRICITY	\$ 12,179	\$ 13,110	\$ 14,000	\$ 890
<b>Sub Total</b>	<b>\$ 47,105</b>	<b>\$ 46,110</b>	<b>\$ 47,000</b>	<b>\$ 890</b>
<b>4000: OPERATIONS/MAINTENANCE TOTAL</b>	<b>\$ 140,055</b>	<b>\$ 132,222</b>	<b>\$ 144,890</b>	<b>\$ 12,668</b>
<b>TOTAL :</b>	<b>\$ 2,478,184</b>	<b>\$ 2,585,356</b>	<b>\$ 2,821,942</b>	<b>\$ 146,871</b>

Swampscott Public Schools - Middle School - 2014 - 2015					
Middle School Programs	FY 13	FY 14	FY 15		Difference
	Actuals	Approved Budget	Prop. Budget		FY 14-FY15
<b>2200: Principal</b>					
PROFESSIONAL SALARIES	\$ 205,946	\$ 200,000	\$ 212,959	\$	12,959
NON-PROFESSIONAL SALARIES	\$ 98,973	\$ 101,608	\$ 104,148	\$	2,540
SUPPLIES & MATERIALS	\$ 26,620	\$ 16,538	\$ 16,538	\$	-
TEAM LEADERS	\$ 22,680	\$ 22,456	\$ 22,795	\$	339
DEPARTMENT HEAD STIPENDS	\$ 28,005	\$ 28,005	\$ 28,428	\$	423
<b>Sub Total</b>	\$ 382,224	\$ 368,607	\$ 384,868	\$	16,261
<b>2305: Teaching Services: Professional</b>					
REGULAR EDUCATION SALARIES	\$ 2,562,850	\$ 2,451,660	\$ 2,897,327	\$	445,667
P.E. SALARIES	\$ 244,305	\$ 248,119	\$ 259,615	\$	11,496
SPECIALIST SALARIES	\$ 145,313	\$ 145,312	\$ 224,854	\$	79,542
<b>Sub Total</b>	\$ 2,952,468	\$ 2,845,091	\$ 3,381,795	\$	536,704
<b>2310: Teaching Services: Special</b>					
SPECIAL EDUCATION SALARIES	\$ 1,091,901	\$ 1,291,183	\$ 1,334,855	\$	43,672
READING SPEC SALARIES	\$ 148,319	\$ 118,047	\$ 173,203	\$	55,156
ELL		\$ 76,374	\$ 80,818	\$	4,444
<b>Sub Total</b>	\$ 1,240,220	\$ 1,485,604	\$ 1,588,876	\$	103,272
<b>2325: Teaching Services: Substitutes</b>					
SUBSTITUTES SALARIES	\$ 192,349	\$ 104,000	\$ 106,080	\$	2,080
<b>Sub Total</b>	\$ 192,349	\$ 104,000	\$ 106,080	\$	2,080
<b>2330: Teaching Services - Assistants</b>					
SPECIAL EDUCATION	\$ 431,987	\$ 444,061	\$ 439,245	\$	(4,816)
<b>Sub Total</b>	\$ 431,987	\$ 444,061	\$ 439,245	\$	(4,816)
<b>2400: Instructional Mat./Text/Equip/Services</b>					
TEXT/SUPPLEMENTARY BOOKS		\$ 5,000	\$ 5,000		
REG. EDUCATION MATERIALS	\$ 27,210	\$ 27,210	\$ 27,210		
ED. MATERIALS PRAC. ARTS		\$ 3,600	\$ 3,600		
ED. MATERIALS FINE ARTS		\$ 3,680	\$ 3,680		
P.E. MATERIALS		\$ 900	\$ 900		
EQUIPMENT REPLACEMENT		\$ 2,000	\$ 2,000	\$	-
SPED EDUCATIONAL MATERIALS	\$ 9,262	\$ 4,000	\$ 4,000		
<b>Sub Total</b>	\$ 36,472	\$ 46,390	\$ 46,390	\$	-
<b>2450: Instructional Technology</b>					
PROFESSIONAL SALARIES	\$ 60,005	\$ 62,508	\$ 66,559	\$	4,051
SUPPLIES		\$ 1,000	\$ 1,000		
<b>Sub Total</b>	\$ 60,005	\$ 63,508	\$ 67,559	\$	4,051
<b>2500: Library/Media Services</b>					
SPED EDUCATIONAL MATERIALS					
BOOKS					
<b>Sub Total</b>	\$ -	\$ -	\$ -	\$	-
<b>2700: Guidance</b>					
PROFESSIONAL SALARIES	\$ 147,121	\$ 149,471	\$ 158,482	\$	9,011
SUPPLIES & MATERIALS	\$ 555	\$ 2,966	\$ 3,000	\$	34
<b>Sub Total</b>	\$ 147,676	\$ 152,437	\$ 161,482	\$	9,045
<b>2800: Psychological Services</b>					
PROFESSIONAL SALARIES			\$ 79,962	\$	79,962
<b>Sub Total</b>	\$ -	\$ -	\$ 79,962	\$	79,962

<b>2000: INSTRUCTIONAL SERVICES TOTAL</b>	\$ 5,443,401	\$ 5,509,698	\$ 6,256,257	\$ 746,559
<b>3100: Attendance Services</b>				
ATTENDANCE		\$ -	\$ 17,000	\$ 17,000
<b>Sub Total</b>	\$ -	\$ -	\$ 17,000	\$ 17,000
<b>3200: Health Services</b>				
PROFESSIONAL SALARIES	\$ 56,548	\$ 56,547	\$ 59,838	\$ 3,291
SUPPLIES & MATERIALS	\$ 1,402	\$ 720	\$ 750	\$ 30
<b>Sub Total</b>	\$ 57,950	\$ 57,267	\$ 60,588	\$ 3,321
<b>3520: Student Activities</b>				
ACTIVITY STIPENDS	\$ 8,179	\$ 11,444	\$ 13,000	\$ 1,556
<b>Sub Total</b>	\$ 8,179	\$ 11,444	\$ 13,000	\$ 1,556
<b>3000: STUDENT SERVICES TOTAL</b>	\$ 66,129	\$ 68,711	\$ 90,588	\$ 4,877
<b>4000: Operations/Maintenance</b>				
CUSTODIAL SALARIES	\$ 220,242	\$ 225,707	\$ 233,402	\$ 7,695
CUSTODIAL OT/SUBS		\$ 24,567	\$ 34,390	\$ 9,823
TECHNOLOGY MAINTENANCE		\$ 1,000	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ 30,113	\$ 15,000	\$ 25,000	\$ 10,000
SUPPLIES & MATERIALS	\$ 44,845	\$ 7,000	\$ 7,000	
<b>Maintenance Sub Total</b>	\$ 295,200	\$ 273,274	\$ 300,792	\$ 27,518
HEATING FUEL	\$ 42,397	\$ 80,000	\$ 80,000	\$ -
ELECTRICITY	\$ 71,186	\$ 85,471	\$ 86,000	\$ 529
<b>Sub Total</b>	\$ 113,583	\$ 165,471	\$ 166,000	\$ 529
<b>4000: OPERATIONS/MAINTENANCE TOTAL</b>	\$ 408,783	\$ 438,745	\$ 466,792	\$ 28,047
<b>TOTAL :</b>	\$ 5,918,313	\$ 6,017,154	\$ 6,813,636	\$ 779,482

**Swampscott Public Schools - Swampscott High School - 2014 - 2015**

High School Programs		FY 13	FY 14	FY 15	Difference
		Actuals	Approved Budget	Prop. Budget	FY 14-FY15
<b>2200: Principal</b>					
PROFESSIONAL SALARIES	\$	297,979	\$ 301,579	\$ 321,671	\$ 20,092
NON-PROFESSIONAL SALARIES	\$	159,982	\$ 165,031	\$ 168,416	\$ 3,385
SUPPLIES & MATERIALS	\$	18,003	\$ 17,820	\$ 18,000	\$ 180
DEPARTMENT HEAD STIPENDS	\$	38,085	\$ 58,914	\$ 70,000	\$ 11,086
<b>Sub Total</b>	\$	514,049	\$ 543,344	\$ 578,087	\$ 34,743
<b>2305: Teaching Services: Professional</b>					
SALARIES REGULAR EDUCATION	\$	2,929,609	\$ 2,934,121	\$ 3,347,614	\$ 413,493
P.E. SALARIES	\$	231,034	\$ 235,094	\$ 251,002	\$ 15,908
SPECIALIST SALARIES	\$	271,827	\$ 285,878	\$ 315,280	\$ 29,402
METCO DIRECTOR & STAFF				\$ 114,111	\$ 114,111
<b>Sub Total</b>	\$	3,432,470	\$ 3,455,093	\$ 4,028,008	\$ 572,915
<b>2310: Teaching Services: Special</b>					
SPECIAL EDUCATION SALARIES	\$	544,948	\$ 557,257	\$ 592,963	\$ 35,706
ELL SALARIES	\$	18,635	\$ 21,999	\$ 37,246	\$ 15,247
<b>Sub Total</b>	\$	563,583	\$ 579,256	\$ 630,209	\$ 50,953
<b>2325: Teaching Services: Substitutes</b>					
SUBSTITUTES SALARIES	\$	71,395	\$ 26,115	\$ 75,000	\$ 48,885
<b>Sub Total</b>	\$	71,395	\$ 26,115	\$ 75,000	\$ 48,885
<b>2330: Teaching Services - Assistants</b>					
SPECIAL EDUCATION SALARIES	\$	152,980	\$ 97,994	\$ 281,083	\$ 183,089
<b>Sub Total</b>	\$	152,980	\$ 97,994	\$ 281,083	\$ 183,089
<b>2400: Instructional Mat./Text/Equip/Services</b>					
TEXT/SUPPLEMENTARY BOOKS			\$ 5,000	\$ 50,000	\$ 45,000
REG. EDUCATION MATERIALS	\$	31,452	\$ 31,452	\$ 30,000	\$ (1,452)
ED. MATERIALS PRAC. ARTS			\$ 4,500	\$ 4,500	\$ -
ED. MATERIALS FINE ARTS			\$ 4,990	\$ 5,000	\$ 10
P.E. MATERIALS			\$ 900	\$ 900	\$ -
EQUIPMENT REPLACEMENT	\$	-	\$ 2,000	\$ 2,000	\$ -
SPED EDUCATIONAL MATERIALS	\$	533	\$ 5,000	\$ 5,000	\$ -
<b>Sub Total</b>	\$	31,985	\$ 53,842	\$ 97,400	\$ 43,558
<b>2450: Instructional Technology</b>					
PROFESSIONAL SALARIES	\$	72,542	\$ 72,542	\$ 77,160	\$ 4,618
SUPPLIES	\$	216	\$ 1,000	\$ 1,000	\$ -
<b>Sub Total</b>	\$	72,758	\$ 73,542	\$ 78,160	\$ 4,618
<b>2500: Library/Media Services</b>					
PROFESSIONAL SALARIES					
BOOKS					
<b>Sub Total</b>	\$	-	\$ -	\$ -	\$ -
<b>2700: Guidance</b>					
PROFESSIONAL SALARIES	\$	162,349	\$ 171,184	\$ 231,687	\$ 60,503
NON-PROFESSIONAL SALARIES	\$	42,765	\$ 43,868	\$ 44,707	\$ 839
SUPPLIES & MATERIALS	\$	3,638	\$ 9,000	\$ 9,000	\$ -
<b>Sub Total</b>	\$	208,752	\$ 224,052	\$ 285,393	\$ 61,341
<b>2800: Psychological Services</b>					
PROFESSIONAL SALARIES				\$ 156,577	\$ 156,577
<b>Sub Total</b>	\$	-	\$ -	\$ 156,577	\$ 156,577

<b>2000: INSTRUCTIONAL SERVICES TOTAL</b>	\$	5,047,972	\$	5,053,238	\$	6,209,917	\$	1,000,102
<b>3100: Attendance Services</b>								
ATTENDANCE					\$	73,440	\$	73,440
<b>Sub Total</b>	\$	-	\$	-	\$	73,440	\$	73,440
<b>3200: Health Services</b>								
PROFESSIONAL SALARIES	\$	65,015	\$	65,315	\$	69,109	\$	3,794
SUPPLIES & MATERIALS	\$	814	\$	720	\$	800	\$	80
<b>Sub Total</b>	\$	65,829	\$	66,035	\$	69,909	\$	3,874
<b>3510: Athletic Services</b>								
PROFESSIONAL SALARIES			\$	10,200	\$	10,337	\$	137
NON-PROFESSIONAL SALARIES			\$	44,168	\$	45,285	\$	1,116
COACHES STIPENDS	\$	213,515	\$	172,957	\$	175,000	\$	2,043
<b>Sub Total</b>	\$	213,515	\$	227,325	\$	230,621	\$	3,296
<b>3520: Student Activities</b>								
ACTIVITY STIPENDS	\$	56,056	\$	41,861	\$	70,000	\$	28,139
GRADUATION	\$	5,904	\$	8,000	\$	8,000	\$	-
<b>Sub Total</b>	\$	61,960	\$	49,861	\$	78,000	\$	28,139
<b>3000: STUDENT SERVICES TOTAL</b>	\$	341,304	\$	343,221	\$	451,970	\$	35,309
<b>4000: Operations/Maintenance</b>								
CUSTODIAL SALARIES	\$	86,268	\$	81,264	\$	83,706	\$	2,442
CONTRACTED CLEANING	\$	144,387	\$	186,944	\$	190,683	\$	3,739
TECHNOLOGY MAINTENANCE			\$	1,000	\$	1,000	\$	-
BUILDING MAINTENANCE	\$	66,767	\$	60,000	\$	80,000	\$	20,000
SUPPLIES & MATERIALS	\$	84,176	\$	31,157	\$	31,157		
SUMMER CUSTODIANS								
CUSTODIAN IN-STATE TVL								
CAMPUS SECURITY/BUS MONITOR								
<b>Maintenance Sub Total</b>	\$	381,598	\$	360,365	\$	386,545	\$	26,180
HEATING FUEL	\$	108,641	\$	111,500	\$	113,730	\$	2,230
ELECTRICITY	\$	84,260	\$	262,211	\$	350,000	\$	87,789
<b>Sub Total</b>	\$	192,901	\$	373,711	\$	463,730	\$	90,019
<b>4000: OPERATIONS/MAINTENANCE TOTAL</b>	\$	574,499	\$	734,076	\$	850,275	\$	116,199
<b>TOTAL :</b>	\$	5,963,775	\$	6,130,535	\$	7,512,162	\$	1,151,610

# Swampscott Public Schools - DISTRICT PROGRAMS and SERVICES - 2014 - 2015

District Programs		FY 13	FY 14	FY 15	Difference
		Actuals	Approved Budget	Prop. Budget	FY 14-FY15
<b>1110: School Committee</b>					
CONTINGENCY	\$	3,000	\$ 7,000	\$ 7,000	
CENSUS	\$	2,340	\$ 2,500	\$ 2,500	
PROFESSIONAL EXPENSES	\$	10,498	\$ 10,000	\$ 10,000	
<b>Sub Total</b>	\$	15,838	\$ 19,500	\$ 19,500	\$ -
<b>1210: Superintendent</b>					
PROFESSIONAL SALARIES	\$	287,243	\$ 280,500	\$ 278,348	\$ (2,152)
NON-PROFESSIONAL SALARIES	\$	103,937	\$ 110,327	\$ 113,085	\$ 2,758
<b>Sub Total</b>	\$	391,180	\$ 390,827	\$ 391,433	\$ 606
<b>1410: Business and Finance</b>					
PROFESSIONAL SALARIES	\$	120,090	\$ 120,090	\$ 110,000	\$ (10,090)
NON-PROFESSIONAL SALARIES	\$	140,098	\$ 143,926	\$ 150,882	\$ 6,956
SCHOOL OFFICE EXPENSES	\$	14,482	\$ 20,000	\$ 20,200	\$ 200
EXP. & PENSIONS	\$	59,881	\$ 52,000	\$ 53,274	\$ 1,274
UNEMPLOYMENT INSURANCE	\$	40,867	\$ 110,000	\$ 80,000	\$ (30,000)
R&D/AUDIT	\$	53,330	\$ 15,000	\$ 15,000	\$ -
PUBLICATIONS & PRINTNG	\$	609	\$ 18,000	\$ 18,000	\$ -
SCHOOL LUNCH PROGRAM	\$	41,421	\$ 48,283	\$ 49,249	\$ 966
INSURANCE H.S.	\$	5,000	\$ 5,000	\$ 5,000	\$ -
MEDICARE	\$	7,569	\$ 8,000	\$ 8,000	\$ -
GROUP DISABILITY	\$	4,983	\$ 5,440	\$ 5,440	\$ -
BANK SERVICE FEES					\$ -
COPIER SUPPLIES	\$	33,116	\$ 41,000	\$ 41,000	\$ -
<b>Sub Total</b>	\$	521,446	\$ 586,739	\$ 556,045	\$ (30,694)
<b>1430: Legal Services</b>					
LEGAL FEES-COMMITTEE	\$	72,850	\$ 40,000	\$ 40,000	
LEGAL FEES-SPED SERVICES	\$	11,763	\$ 18,000	\$ 18,000	
<b>Sub Total</b>	\$	84,613	\$ 58,000	\$ 58,000	\$ -
<b>1450: Inf. Management / Technology</b>					
TECH COOR. SALARIES	\$	294,995	\$ 296,711	\$ 302,645	\$ 5,934
SOFTWARE LIC./SUBSCRIP.	\$	117,391	\$ 85,000	\$ 90,000	\$ 5,000
<b>Sub Total</b>	\$	412,386	\$ 381,711	\$ 392,645	\$ 10,934
<b>1000: District Idrs &amp; Adminstr Total</b>	\$	1,425,463	\$ 1,436,777	\$ 1,417,623	\$ (19,154)
<b>2110: Academic / Curriculum Leadership</b>					
PROFESSIONAL SALARIES	\$	116,680	\$ 116,752	\$ 122,787	\$ 6,035
CURRICULUM SPECIALIST ELEM	\$	17,400	\$ 17,400	\$ 17,663	\$ 263
NON-PROFESSIONAL SALARIES	\$	104,183	\$ 106,906	\$ 109,579	\$ 2,673
OFFICE EXPENSES - SPED	\$	5,710	\$ 17,000	\$ 17,000	
SPED PRGRAM EVALUATION			\$ 2,500	\$ 2,500	
<b>Sub Total</b>	\$	243,973	\$ 260,558	\$ 269,528	\$ 8,970
<b>2310: Teaching Services - Special</b>					
TEAM LEADERS	\$	99,326	\$ 102,461	\$ 108,229	\$ 5,768
ELL PROFESSIONAL SALARIES	\$	41,852	\$ 56,523	\$ 58,496	\$ 1,973
SPED SUMMER PROF. SALARIES	\$	66,420	\$ 47,628	\$ 70,000	\$ 22,372
HOME/HOSPITAL	\$	9,152	\$ 8,000	\$ 8,000	\$ -
<b>Sub Total</b>	\$	216,750	\$ 214,612	\$ 244,725	\$ 30,113
<b>2320: Teaching Serv. - Medical/Therap.</b>					
PROFESSIONAL SALARIES	\$	346,884	\$ 290,000	\$ 230,000	\$ (60,000)
<b>Sub Total</b>	\$	346,884	\$ 290,000	\$ 230,000	\$ (60,000)

2330: Instructional Assistants								
AIDES - SPED SUMMER	\$	68,764	\$	52,636	\$	70,079	\$	17,443
Sub Total	\$	68,764	\$	52,636	\$	70,079	\$	17,443
2350: Professional Development								
MEMBERSHIPS/CONF/ ADM	\$	25,568	\$	25,500	\$	28,000	\$	2,500
PROF. DEV. STIPEND - ADM.	\$	60,717	\$	36,000	\$	47,000	\$	11,000
CURR. & STAFF DEV. STIPENDS	\$	14,262	\$	50,000	\$	51,225	\$	1,225
RECERT. REIMBURSEMENT	\$	20,400	\$	21,500	\$	21,500	\$	-
Sub Total	\$	120,947	\$	133,000	\$	147,725	\$	14,725
2400: Instr. Mat. / Text / Equip / Serv								
SPED EQUIP. REPLACEMENT	\$	8,074	\$	1,500	\$	1,500	\$	-
EXPENSES - SPED	\$	11,353	\$	-	\$	2,000	\$	2,000
Sub Total	\$	19,427	\$	1,500	\$	3,500	\$	2,000
2450: Instructional Technology								
MAINTENANCE	\$	180	\$	1,000	\$	5,000	\$	4,000
Sub Total	\$	180	\$	1,000	\$	5,000	\$	4,000
2800: Psychological Services								
PROFESSIONAL SALARIES	\$	318,302	\$	331,224	\$	-	\$	(331,224)
SUPPLIES	\$	5,009	\$	2,000				
Sub Total	\$	323,311	\$	333,224	\$	-	\$	(331,224)
2000: INSTRUCTIONAL SERVICES TOTAL	\$	1,340,236	\$	1,286,530	\$	970,557	\$	(313,973)
3100: Attendance Services								
ATTENDANCE	\$	147,947	\$	124,374	\$	69,700	\$	(54,674)
Sub Total	\$	147,947	\$	124,374	\$	69,700	\$	(54,674)
3200: Health Services								
PHYSICIAN			\$	1,000	\$	1,000	\$	-
Sub Total	\$	-	\$	1,000	\$	1,000	\$	-
3300: Transportation Services								
REG. EDUCATION- IN DISTRICT	\$	43,792	\$	24,000	\$	42,000	\$	18,000
SPED - IN DISTRICT	\$	43,205	\$	55,754	\$	55,000	\$	(754)
SPECIAL EDUCATION - OOD	\$	472,233	\$	635,149	\$	521,675	\$	(113,474)
DRIVER / AIDE SALARIES - SPED	\$	225	\$	4,000	\$	4,000	\$	-
EQUIPMENT MAINT - SPED	\$	705	\$	5,000	\$	5,000	\$	-
Sub Total	\$	560,160	\$	723,903	\$	627,675	\$	(96,228)
3000: STUDENT SERVICE TOTAL	\$	708,107	\$	849,277	\$	698,375	\$	(150,902)
4000: Operation and Maintenance								
MAINTENANCE STAFF SALARIES	\$	125,474	\$	158,200	\$	162,155	\$	3,955
BLDG. MAINT. - FIELD HOUSE			\$	5,000	\$	5,000	\$	-
TELEPHONE	\$	64,345	\$	40,000	\$	42,000	\$	2,000
TECHNOLOGY MAINTENANCE	\$	59,015	\$	1,800	\$	3,000	\$	1,200
TECH. MAINTENANCE SPED			\$	3,000	\$	3,000	\$	-
COPIER/RISO LEASES & SUPPLIES			\$	75,000	\$	75,000	\$	-
CUSTODIAL OT/SUBS							\$	-
CUSTODIAL SUMMER							\$	-
EXTRAORDINARY MAINTENANCE							\$	-
FIELD HOUSE							\$	-
OFFICE MACHINE LEASES							\$	-
SNOW PLOWING	\$	57,120	\$	37,000	\$	45,000	\$	8,000
Sub Total	\$	305,954	\$	320,000	\$	335,155	\$	15,155
4230: Maintenance of Equipment								
PBX MAINTENANCE			\$	-	\$	2,500	\$	2,500

SECURITY SYSTEM MAINTENANCE		\$	-	\$	10,000	\$	10,000
Sub Total		\$	-	\$	-	\$	12,500
4000: OPERATION & MAINT TOTAL		\$	305,954	\$	320,000	\$	347,655
5000: Fixed Charges							
CROSSING GUARDS		\$	71,445	\$	78,000	\$	79,560
Sub Total		\$	71,445	\$	78,000	\$	79,560
5000: FIXED CHARGES TOTAL		\$	71,445	\$	78,000	\$	79,560
7300: Acquisition, Improvement & Replacement of Fixed Assets							
Hardware Acquisition				\$	50,000	\$	50,000
7300:Acquisition & Replacement TOTAL		\$	-	\$	-	\$	50,000
9000: Outside Placements							
SPECIAL EDUCATION TUITIONS		\$	1,724,001	\$	1,509,391	\$	2,180,188
Sub Total		\$	1,724,001	\$	1,509,391	\$	2,180,188
9000: OUTSIDE PLACEMENTS TOTAL		\$	1,724,001	\$	1,509,391	\$	2,180,188
Administration TOTAL:		\$	5,575,206	\$	5,479,975	\$	5,743,958
						\$	265,983

	FY 13 Actuals	FY 14 App	FY 15 Proposed
Clarke	\$ 2,125,808	\$ 2,095,048	\$ 2,579,112
Hadley	\$ 2,117,616	\$ 2,172,922	\$ 2,474,772
Stanley	\$ 2,478,184	\$ 2,585,356	\$ 2,821,942
MS	\$ 5,918,313	\$ 6,017,154	\$ 6,813,636
SHS	\$ 5,963,775	\$ 6,130,535	\$ 7,512,162
District Admin	\$ 5,575,206	\$ 5,479,975	\$ 5,743,958
District Subtotal			\$ 27,945,583
Less Other Funding			
Circuit Breaker			\$ 434,420
Grants			\$ 1,140,673
Pre-pays Carried Forward			\$ 650,000
Revolving Accounts			\$ 586,188
Encumbrances added to Budget			
Unidentified Reductions			\$ 299,132
Other Funding Total			\$ 3,110,413
Disctict Operational Spending			\$ 24,835,170
TOWN FUNDING	\$ 24,178,902	\$ 24,480,990	\$ 25,602,645

# APPENDICIES

## Statistics

### Demographic Profile of Swampscott

#### Age Distribution (2010 US Census)

	Persons	%
Under 10	1,613	11.7
10-19	1,792	13.0
20-29	979	7.1
30-39	1,406	10.2
40-49	2,275	16.5
50-59	2,302	16.7
60-69	1,614	11.7
Over 69	<u>1,806</u>	<u>13.1</u>
	13,787	100%

#### Race & Ethnicity (2010 US Census)

	Persons	%
White	12,822	93
Black	152	1.1
Am. Indian, Eskimo or Aleut	13	0.1
Asian or Pacific Islander	262	1.9
Other	<u>538</u>	<u>3.9</u>
TOTAL	13,787	100%

### Housing Characteristics

#### Housing Units (2010 US Census)

	Units	%
Total Units	5,888	
Total Occupied	5,523	93.8
Vacant	365	6.2

# Swampscott at a Glance

(01/01/14)

County: Essex Kind of Community: Economically Developed Suburb  
 Form of Government: Selectmen/Town Administrator  
 School Structure: Public K ó 12 Regional School District: North Shore Vocational (Grades 9-12), Essex County

Senior Municipal Officials: Jill G. Sullivan, Selectmen Chairman  
 Rick Kraft, School Committee Chairman  
 Thomas Younger, Town Administrator  
 Dave Castellarin, Assistant Town Administrator  
 Pamela Angelakis, Superintendent of Schools

State Legislative Delegation: State Senator Thomas McGee  
 State Representative Lori Ehrlich

Federal Legislative Delegation: Senator Elizabeth Warren  
 Senator Edward Markey  
 Congressman John Tierney

Population: 13,919 (2012) School Enrollment: 2,384 (2008) Registered Voters: 11,525 (2012)  
 Square Miles: 3.05 Population Per Square Mile: 4,563 (2012) Public Road Miles: 46.39  
 Income Per Capita: \$61,461 (2011) Median Family Income: \$90,148 (2010) EQV Per Capita: \$170,342 (2012)

<b>Tax Classification</b>	<b>FY14 Tax Rate</b>	<b>FY14 Tax Levy</b>	<b>FY14 Assessed Value</b>	<b>Revaluation</b>
Residential	\$18.70	\$38,479,939	\$2,057,750,774	Most Recent-FY11
Open Space				Next Scheduled-FY15
Commercial	\$34.79	\$ 4,183,725	\$ 120,256,551	
Industrial	\$34.79	\$ 380,321	\$ 10,931,900	
Personal Property	\$34.79	\$ 1,177,625	\$ 33,849,520	
<b>Total</b>		<b>\$44,221,610</b>	<b>\$ 2,222,788,745</b>	

<b>FY14 Revenue Sources</b>		<b>% of Total</b>	<b>FY14 Proposition 2 1/2 Levy Capacity</b>	
Tax Levy	44,221,610	73.2	New Growth	617,065
State Aid	4,154,110	6.9	Override	0
Local Receipts	10,150,804	16.8	Debt Exclusion	3,117,694
Other Available	801,795	1.3	Levy Limit	44,441,197
Free Cash/Overlay Surp.	1,084,677	1.8	Excess Capacity	219,587
<b>Total</b>	<b>60,412,996</b>		Ceiling	55,569,719
			Override Capacity	14,246,216

## FY14 Cherry Sheet

<b>State Aid</b>		<b>Reserves</b>	
Education Aid	2,970,462	7/1/13 Free Cash	2,587,853
General Government	1,183,648	FY13 Overlay Reserve	241,521
		FY13 Stabilization Fund	1,392,625

<b>Total Receipts</b>	<b>4,154,110</b>	<b>Bond Rating</b>	
Total Assessments/Offsets	584,884	Moody's	Aa2

**Net State Aid 3,569,226**

## Laborforce, Employment and Unemployment in Swampscott

Year	Laborforce	Employment	Unemployment	Unemployment Rate	Statewide Rate
1983	7,526	7,162	363	4.8%	6.9%
1984	7,790	7,522	268	3.4%	4.8%
1985	7,809	7,585	224	2.9%	3.9%
1986	7,896	7,686	210	2.7%	3.8%
1987	8,023	7,841	182	2.3%	3.2%
1988	7,881	7,697	184	2.3%	3.3%
1989	8,066	7,851	215	2.7%	4.0%
1990	7,280	6,971	309	4.2%	6.0%
1991	7,153	6,642	511	7.1%	9.1%
1992	7,137	6,632	505	7.1%	8.6%
1993	7,081	6,728	353	5.0%	6.9%
1994	7,177	6,835	342	4.8%	6.0%
1995	7,072	6,784	288	4.1%	5.4%
1996	7,116	6,888	228	3.2%	4.3%
1997	7,336	7,112	224	3.1%	4.0%
1998	7,425	7,245	180	2.4%	3.3%
1999	7,381	7,196	185	2.5%	3.2%
2000	7,297	7,151	146	2.0%	2.6%
2001	7,386	7,174	212	2.9%	3.7%
2002	7,775	7,447	328	4.2%	5.3%
2003	7,612	7,250	362	4.8%	5.8%
2004	7,526	7,269	257	3.4%	5.1%
2005	7,653	7,389	264	3.4%	5.0%
2006	7,813	7,524	289	3.7%	4.9%
2007	7,742	7,506	236	3.0%	4.1%
2008	7,679	7,261	418	5.4%	6.9%
2009	7,606	7,001	605	8.0%	9.4%
2010	7,597	7,059	538	7.1%	7.9%
2011	7,554	7,137	417	5.5%	6.9%
2012	7,760	7,314	446	5.7%	6.7%

**Public Services  
Annualized Statistics  
2013**

**Trash and Recycling**

Number of miles of curbmile swept per week.	5
Tons of curbside trash picked up.	4,080
Tons of curbside recycled material picked up.	1,175
Tons of leaves and yard waste picked up.	329

**Roadways & Sidewalks**

Miles of roadway.	50
Miles of double yellow center line painted.	5
Miles of double yellow center line in thermo plastic	0
Crosswalks painted.	175
Crosswalks installed in thermoplastic	0
Tons of sand used.	50
Tons of salt used.	350
Traffic and parking signs replaced	50
Number of street lights.	1457
Number of traffic signals.	23
Number of fire boxes maintained.	120

**Parks and Open Space**

Acres of parkland.	41.6
Parks and playgrounds maintained.	9

**Water, Sewer and Drain**

Water and sewer accounts billed.	5488
Miles of water main.	57
Miles of sewer main.	49
Number of hydrants.	473
Number of catch basins.	817
Meters replaced/repared	40
Feet of sanitary sewer cleaned.	5000
Feet of storm sewer cleaned.	2000
Catch basins cleaned.	350
Main water breaks repaired.	11
Main water gate valves replaced/installed	15
Millions of gallons of water purchased per day.	1.5
Millions of gallons of sewer flow per day.	2.4

## **Town Buildings Year Acquired/Constructed**

Town Hall	1944
Public Library (Additions 1956, 1997)	1916
Senior Citizen Center	1920
Police Station (Addition 1993)	1937
Highway Garage	1965
Fish House	1896
Fire Station	1960
Town Hall Annex (Conversion 1991)	1973
Cemetery Chapel	1923
Cemetery Garage (Addition 1963)	1927
Phillips Park Field House	1948
VFW	1972
26-28 New Ocean Street	1965
Phillips Beach Station	1904
Former Temple Israel	2006

## 2013 Fire Department Incidents by Type

Incident Type		Total Incidents:
100	Fire, other	2
111	Building fire	15
113	Cooking fire, confined to container	18
116	Fuel burner/boiler malfunction, fire confined	2
118	Trash or Rubbish Fire, contained	1
131	Passenger vehicle fire	3
140	Natural vegetation fire, other	3
142	Brush, or brush and grass mixture fire	6
143	Grass fire	1
151	Outside rubbish, trash or waste fire	1
154	Dumpster or other outside trash receptacle fire	1
160	Special outside fire, other	3
251	Excessive heat, scorch burns with no ignition	4
300	Rescue, emergency medical call (EMS) call, other	6
311	Medical assist, assist EMS crew	636
320	Emergency medical service incident, other	3
321	EMS call, excluding vehicle accident with injury	234
322	Vehicle accident with injuries	47
323	Motor vehicle/pedestrian accident (MV Ped)	6
324	Motor vehicle accident with no injuries	99
331	Lock-in (if lock out , use 511 )	7
342	Search for person in water	3
350	Extrication , rescue, other	1
352	Extrication of victim(s) from vehicle	2
353	Removal of victim(s) from stalled elevator	7
360	Water and Ice related Rescue, other	1
361	Swimming/recreational water areas rescue	3
362	Ice rescue	1
400	Hazardous condition, other	8
410	Flammable gas or liquid condition, other	3
411	Gasoline or other flammable liquid spill	5
412	Gas leak (natural gas or LPG)	26
413	Oil or other combustible liquid spill	5
424	Carbon monoxide incident	36
440	Electrical wiring/equipment problem, other	14
441	Heat from short circuit (wiring), defective/worn	7
442	Overheated motor	2
444	Power line down	10
445	Arcing, shorted electrical equipment	19
451	Biological Hazardous, confirmed or suspected	1
463	Vehicle accident, general cleanup	39
481	Attempt to burn	1
500	Service Call, other	8
510	Person in distress, other	38
511	Lock-out	56
520	Water problem, other	11
521	Water evacuation	1

522	Water or steam leak	19
531	Smoke or odor removal	23
542	Animal rescue	1
550	Public service assistance, other	3
551	Assist police or other governmental agency	11
553	Public service	7
554	Assist invalid	45
561	Unauthorized burning	1
571	Cover assignment, standby, moveup	6
600	Good intent call, other	27
611	Dispatched & canceled en route	63
621	Wrong location	1
631	Authorized controlled burning	5
632	Prescribed fire	4
641	Vicinity alarm (incident in other location)	1
650	Steam, other gas mistaken for smoke, other	3
651	Smoke scare, odor of smoke	18
652	Steam, vapor, fog or dust thought to be smoke	2
661	EMS call, party transported by non-fire agency	1
671	Hazmat release investigation w/ no hazmat	2
700	False alarm or false call, other	25
710	Malicious, mischievous false call, other	1
711	Municipal alarm system, malicious false alarm	3
712	Direct tie to FD, malicious/false alarm	1
730	System malfunction, other	9
731	Sprinkler activation due to malfunction	2
733	Smoke detector activation due to malfunction	39
735	Alarm system sounded due to malfunction	40
736	CO detector activation due to malfunction	12
740	Unintentional transmission of alarm, other	12
741	Sprinkler activation, no fire - unintentional	3
743	Smoke detector activation, no fire - unintentional	39
744	Detector activation, no fire - unintentional	32
745	Alarm system sounded, no fire - unintentional	30
746	Carbon monoxide detector activation, no CO	17
800	Severe weather or natural disaster, other	1
813	Wind storm, tornado/hurricane assessment	2
900	Special type of incident	1

**Total Number of Incident Types: 85**

**Total 1,918**

## 2013 Swampscott Police Runs

911 HANG UP	206
A&B	12
A&B DANGEROUS WEAPON	4
ACCIDENT LESS THAN \$1000	66
ACCIDENT OVER \$1000	260
ACCIDENT HIT & RUN	72
ACCIDENT PERSONAL INJURY	39
ALARM	916
ALARM FIRE	58
ANIMAL BITE	8
ANIMAL CALL	302
ASSIST OTHER AGENCY	77
ASSAULT	4
ASSIST AMBULANCE	8
ASSIST OFFICER	13
B&E MOTOR VEHICLE PRESENT	5
B&E MOTOR VEHICLE PAST	64
B&E RESIDENCE OR BUSINESS PRESENT	10
B&E RESIDENCE OR BUSINESS PAST	49
BELL OR HORN COMPLAINT	7
BUILDING CHECK	1955
CARE CALL	38
CHECK AREA	1506
CHECK PERSON	142
CON/SCAM	23
DISTURBANCE	194
DOA	7
DOMESTIC	80
DRUGS	5
DRUG CHARGES	11
DRUNK	12
ERRATIC OPERATOR	66
ESCORT	25
FIGHT	19
FIRE CALL	67
GANG	3
GUNSHOT	10
HAZARDOUS CONDITON	221
HAZMAT	10
INJURED OFFICER	1
INVESTIGATION	180
JUVENILE PROBLEM	49
LARCENY	141

LOCKOUT	30
LOST ARTICLE	53
MEDICAL CHILD	23
MEDICAL	915
MISSING PERSON	27
VEHICLE RECOVERED	1
MOTOR VEHICLE PARKING ENFORCEMENT	562
MOTOR VEHICLE PROBLEM	150
MOTOR VEHICLE SPEEDING COMPLAINT	12
MOTOR VEHICLE STOP	2498
MOTOR VEHICLE THEFT	8
MOTOR VEHICLE TRAFFIC CONTROL	48
MOTOR VEHICLE OTHER	28
NEIGHBOR PROBLEM	27
NOISE COMPLAINT	142
NOTIFICATION	67
BYLAW VIOLATION	17
OTHER SERVICE	359
OVERDOSE	6
PARK AND WALK	841
PANHANDLER	12
PRISONER TRANSPORT	17
PROWLER	3
RECOVERED PROPERTY	81
ROBBERY	5
SCHOOL DISTURBANCE	1
SERVING PAPERS	142
SEXUAL ASSAULT	6
SHOPLIFTING	30
SUICIDAL PERSON	14
SUSPICIOUS PERSON OR ACTIVITY	576
THREATS	40
TRAFFIC ENFORCEMENT POST	622
TRESSPASSING	10
UNWANTED GUEST	25
VANDALISM TO MOTOR VEHICLE	38
VANDALISM	31
VIOLATION HARRASSMENT ORDER	4
WELL BEING CHECK	222
ARRESTS	152
BOOKING CHARGES	257
CITATION OFFICENCES	1,969
CRIMINAL COMPLAINT CHARGES	392
PARKING TICKETS	1,851
2013 TOTAL	19,259

## **GLOSSARY OF TERMS**

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

**Accounting System.** A system of financial record keeping which record, classify and report information on the financial status and operation of an organization.

**Activity.** A specific line of work carried out by a department, division or cost center which constitute a program.

**Adopted Budget.** The resulting budget that has been approved by the Town Meeting.

**Allocation.** The distribution of available monies, personnel, buildings, and equipment among various Town departments, division or cost centers.

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

**Appropriation.** An authorization by the Town Meeting to make obligations and payments from the treasury for a specific purpose.

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

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

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

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

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

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

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

**Budget Message.** A general discussion of the submitted budget presented in writing by the Town Administrator as part of the budget document.

**Capital Budget.** A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**Capital Program.** A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

**Charges for Service.** (Also called User Charges or Fees) The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

**Cherry Sheet.** A form showing all state and county charges and reimbursements to the Town as certified by the state director of accounts. Years ago this document was printed on cherry colored paper, hence the name.

**Cost Center.** The lowest hierarchical level of allocating monies. Often referred to as a program, project or operation.

**Debt Limits.** The general debt limit of a Town consists of normal debt limit, which is 2 ½ percent of the valuation of taxable property and a double debt limit which is 5 % of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

**Debt Service.** Payment of interest and repayment of principal to holders of a government's debt instruments.

**Deficit or Budget Deficit.** The excess of budget expenditures over receipts. The Town charter requires a balance budget.

**Department.** A principal, functional and administrative entity created by statute and the Town Manager to carry out specified public services.

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

**Enterprise Fund.** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate.

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

**Financing Plan.** The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

**Fiscal Year.** The twelve month financial period used by all Massachusetts municipalities which begins July 1, and ends June 30, of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2009 to June 30, 2010 would be FY 10.

**Full and Fair Market Valuation.** The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. "Proposition 2 ½" laws set the Town's tax levy limit at 2 ½ % of the full market (assessed) value of all taxable property.

**Fund.** A set of interrelated accounts, which record assets and liabilities related to a specific purpose. Also a sum of money available for specified purposes.

**Fund Balance.** The amount remaining when balance sheet stated amount of liabilities including reservations are subtracted from the balance sheet stated amount of assets.

**General Fund.** The major municipality owned fund which is created with Town receipts and which is charged with expenditures payable from such revenues.

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

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

**Intrafund Transactions.** Financial transactions between activities within the same fund. An example would be a budget transfer.

**License and Permit Fees.** The charges related to regulatory activities and privileges granted by government in connection with regulations.

**Line-item Budget.** A format of budgeting which organizes costs by type of expenditure such as supplies, equipment, maintenance or salaries.

**M.G.L.** Massachusetts General Laws

**Non-Tax Revenue.** All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

**Operating Budget.** See budget (operating)

**Overlay.** The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

**PERAC.** Public Employee Retirement Administration Commission

**Performance Indicator.** Variables measuring the degree of goal and objective fulfillment achieved by programs.

**Performance Standard.** A statement of the conditions that will exist when a job is well done.

**Planning.** The management function of preparing a set of decisions for action in the future.

**Policy.** A definite course of action adopted after a review of information and directed at the realization of goals.

**Priority.** A value that ranks goals and objectives in order of importance relative to one another.

**Procedure.** A method used in carrying out a policy or plan of action.

**Program.** Collections of work related activities initiated to accomplish a desired end.

**Program Budget.** A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

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

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

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

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

**Reserves.** An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Reserve for Contingencies.** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Revenue.** Additions to the Town's financial assets (such as taxes and grants) which do not in themselves increase the Town's liabilities or cancel out a previous expenditure. Revenue may also be created by canceling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

**Revolving Fund.** A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the Town Council.

**Service Level.** The extent or scope of the Town's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

**Submitted Budget.** The proposed budget that has been approved by the Town Administrator and forwarded to the Board of Selectmen for their approval. The Selectmen must act upon the submitted budget within prescribed guidelines and limitations according to statute and the Town charter.

**Supplemental Appropriations.** Appropriations made by the Finance Committee after an initial appropriation to cover expenditures beyond original estimates.

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

**Tax Rate.** The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a Town or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1 ) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

**Unit Cost.** The cost required to produce a specific product or unit of service. For example, the cost of providing 100 cubic feet of water or the cost to sweep one mile of street.

**Valuation (100%).** Requirement that the assessed valuation must be the same as the market value for all properties.

**Warrant.** An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Town of Swampscott			
Summary of Revenues and Expenditures			
July 1, 2014			
		DEPARTMENT	ADMINISTRATOR
	ADOPTED	REQUEST	RECOMMENDED
	FY14	FY15	FY15
I. REVENUES			
TAX LEVY	40,706,438	42,356,591	42,356,591
DEBT EXCLUSION	3,107,838	2,801,039	2,801,039
NEW GROWTH	617,065	225,000	225,000
SUBTOTAL	44,431,341	45,382,630	45,382,630
LOCAL RECEIPTS	2,780,000	2,750,000	2,750,000
NAHANT TUITION	1,234,600	1,336,046	1,336,046
EST CHERRY SHEET	4,154,110	4,372,039	4,372,039
INTERGOVERNMENTAL	802,000	802,000	802,000
SUBTOTAL	8,970,710	9,260,085	9,260,085
<b>TOTAL REVENUE</b>	<b>53,402,051</b>	<b>54,642,715</b>	<b>54,642,715</b>
II. EXPENSES			
<b>TOWN BUDGETS</b>	<b>11,974,078</b>	<b>13,113,199</b>	<b>12,389,736</b>
<b>SCHOOL BUDGET</b>	<b>24,481,000</b>	<b>25,602,645</b>	<b>25,081,000</b>
<b>VOCATIONAL SCHOOL</b>	<b>428,220</b>	<b>560,000</b>	<b>560,000</b>
SHARED EXPENSES			
HEALTH INSURANCE	4,625,000	4,850,000	4,850,000
RETIREMENT	4,131,679	4,264,172	4,240,122
MEDICARE	392,000	435,000	435,000
PROPERTY & CASUALTY INSURANCE	650,000	650,000	650,000
WORKER'S COMPENSATION	425,000	435,000	435,000
UNCOMPENSATED BALANCES	75,000	75,000	75,000
RESERVE FUND	175,000	200,000	200,000
DEBT	4,820,818	4,799,815	4,799,815
TOWN AUDIT	52,500	55,000	55,000
CAPITAL STABILIZATION	50,000	100,000	100,000
STABILIZATION	50,000	500,000	500,000
OPEB TRUST FUND	500,000	500,000	500,000
OVERLAY PROVISIONS	225,000	350,000	350,000
ASSESSMENTS/OFFSETS	584,884	584,047	584,047
-	-	-	-
-	-	-	-
-	-	-	-
<b>TOTAL EXPENSES</b>	<b>53,640,179</b>	<b>57,073,878</b>	<b>55,804,720</b>
-	-	-	-
<b>BALANCE AVAILABLE</b>	<b>(238,128)</b>	<b>(2,431,163)</b>	<b>(1,162,005)</b>
ONE TIME REVENUES			
ASSESSORS OVERLAY	-	-	-
FREE CASH	660,000	1,100,000	1,170,000
STABILIZATION	-	-	-
SALE OF LOTS FUND	-	-	-
<b>EXCESS/(DEFICIT)</b>	<b>421,872</b>	<b>(1,331,163)</b>	<b>7,995</b>
ENTERPRISE FUNDS			
WATER RECEIPTS	3,722,637	3,550,335	3,552,335
SEWER RECEIPTS	2,408,052	2,418,946	2,420,946
SEWER EXPENSES	2,408,052	2,418,946	2,420,946
WATER EXPENSES	3,722,637	3,550,335	3,552,335

Approp. FY'13	Approp. FY'14	lt. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>GENERAL GOVERNMENT</u></b>		
			<b><u>MODERATOR</u></b>		
\$ -	\$ 200		Expenses	\$ 200	\$ 200
\$ -	\$ 200		<b>Total Moderator Budget</b>	<b>\$ 200</b>	<b>\$ 200</b>
			<b><u>FINANCE COMMITTEE</u></b>		
2,326	2,373	1	Secretary	2,373	2,421
400	650	2	Expenses	650	650
<b>\$ 2,726</b>	<b>\$ 3,023</b>		<b>Total Finance Committee Budget</b>	<b>\$ 3,023</b>	<b>\$ 3,071</b>
			<b><u>SELECTMEN'S OFFICE</u></b>		
-	-		Board Expenses	-	-
8,000	8,000		Office Expenses	8,000	8,000
4,750	4,750		Mass. Municipal Assoc.	4,750	4,750
10,000	-		Outside Services	-	-
-	-		Contingent	-	-
<b>22,750</b>	<b>12,750</b>	3	Total Expenses	<b>12,750</b>	<b>12,750</b>
<b>\$ 22,750</b>	<b>\$ 12,750</b>		<b>Total Budget</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>
			<b><u>TOWN ADMINISTRATOR</u></b>		
130,000	132,600		Town Administrator	135,252	135,252
48,720	49,695		Administrative Assistant	49,695	50,689
2,000	2,500		Other Compensation	5,000	5,000
<b>\$ 180,720</b>	<b>\$ 184,795</b>	4	Total Salaries	<b>\$ 189,947</b>	<b>\$ 190,941</b>
3,000	3,000	5	Expenses	4,500	4,500
<b>\$ 183,720</b>	<b>\$ 187,795</b>		<b>Total Town Administrator Budget</b>	<b>\$ 194,447</b>	<b>\$ 195,441</b>
			<b><u>LAW DEPARTMENT</u></b>		
55,000	-	6	Town Counsel Salary	-	-
35,000	90,000	7	Town Counsel Contract Expense	115,000	115,000
<b>\$ 90,000</b>	<b>\$ 90,000</b>		<b>Total Law Budget</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>
			<b><u>PARKING CLERK</u></b>		
-	-	8	Salary	-	-
6,000	6,000	9	Expenses	6,000	6,000
<b>\$ 6,000</b>	<b>\$ 6,000</b>		<b>Total Parking Clerk Budget</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
			<b><u>WORKERS' COMPENSATION</u></b>		
120,000	150,000		Expenses (Police & Fire)	165,000	165,000
400,000	425,000		Benefits/Insurance	435,000	435,000
<b>\$ 520,000</b>	<b>\$ 575,000</b>	10	<b>Total Workers' Comp Budget</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
			<b><u>PERSONNEL</u></b>		
52,415	53,464		Personnel Manager	53,464	54,534
-	-		Health & Benefits Coordinator	-	20,000
1,323	1,545		Other Compensation	1,545	1,545
53,738	55,009	11	Total Salaries	55,009	76,079
1,800	1,800	12	Expenses	1,800	1,800
<b>\$ 55,538</b>	<b>\$ 56,809</b>		<b>Total Personnel Budget</b>	<b>\$ 56,809</b>	<b>\$ 77,879</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>ACCOUNTING DEPARTMENT</u></b>		
92,737	94,592		Accountant	94,592	96,484
47,617	48,670		Asst. Town Accountant	48,670	49,644
3,650	6,000		Other Compensation	7,500	7,500
<b>144,004</b>	<b>149,262</b>	<b>13</b>	<b>Total Salaries</b>	<b>150,762</b>	<b>153,628</b>
100,000	75,000	<b>14</b>	Uncompensated Balances	75,000	75,000
-	-	<b>14A</b>	Salary Reserve	-	187,000
6,500	6,500		Office Expenses	7,000	7,000
3,500	3,500		Educational Expense	4,000	4,000
8,250	8,250		Outside Services	9,500	9,500
<b>18,250</b>	<b>18,250</b>	<b>15</b>	<b>Total Expenses</b>	<b>20,500</b>	<b>20,500</b>
<b>\$ 262,254</b>	<b>\$ 242,512</b>		<b>Total Accounting Budget</b>	<b>\$ 246,262</b>	<b>\$ 436,128</b>
			<b><u>TECHNOLOGY DEPARTMENT</u></b>		
5,304	5,411	<b>16</b>	Network Specialist	5,411	5,520
108,000	119,833		Outside Services	150,000	150,000
7,500	6,500		Supplies	8,500	8,500
-	-		Educational Expense	-	-
<b>115,500</b>	<b>126,333</b>	<b>17</b>	<b>Total Expense</b>	<b>158,500</b>	<b>158,500</b>
<b>\$ 120,804</b>	<b>\$ 131,744</b>		<b>Total Technology Budget</b>	<b>\$ 163,911</b>	<b>\$ 164,020</b>
			<b><u>TREASURER/COLLECTOR</u></b>		
75,761	77,277		Treasurer	77,277	78,823
47,617	48,569		Asst. Treasurer/Collector	48,569	49,644
91,460	93,287		Clerical (2)	93,287	93,287
4,650	5,250		Other Compensation	6,700	6,700
<b>219,488</b>	<b>224,383</b>	<b>18</b>	<b>Total Salaries</b>	<b>225,833</b>	<b>228,454</b>
8,750	8,250		Office Expenses	8,250	8,250
1,000	1,000		Travel/Seminars	3,717	3,717
3,000	1,500		Tax Title	1,000	1,000
52,500	55,000		Postage	65,000	65,000
-	2,500		Bank Service Fees	2,200	2,200
<b>65,250</b>	<b>68,250</b>	<b>19</b>	<b>Total Expenses</b>	<b>80,167</b>	<b>80,167</b>
<b>\$ 284,738</b>	<b>\$ 292,633</b>		<b>Total Treasurer/Collector Budget</b>	<b>\$ 306,000</b>	<b>\$ 308,621</b>
			<b><u>TOWN CLERK</u></b>		
59,403	60,000		Town Clerk	60,591	61,803
45,730	46,645		Clerical	46,645	46,645
9,630	9,630		Poll Workers	9,630	9,630
800	800		Custodians	800	800
3,000	4,000		Other Compensation	4,600	4,600
<b>\$ 118,563</b>	<b>\$ 121,075</b>	<b>20</b>	<b>Total Salaries</b>	<b>\$ 122,266</b>	<b>\$ 123,478</b>
-	-		Town Postage Account*	-	-
			*Moved to Treasurer/Collector Budget		
-	-		Machine Preparation	-	-
3,880	3,938		Office Expenses	4,000	4,000
2,425	2,461		Town Meeting	2,500	2,500
8,500	8,628		Election Expenses	27,000	27,000
750	761		Travel/Seminars	3,761	3,761
<b>15,555</b>	<b>15,788</b>	<b>21</b>	<b>Total Expenses</b>	<b>37,261</b>	<b>37,261</b>
<b>\$ 134,118</b>	<b>\$ 136,863</b>		<b>Total Clerk Budget</b>	<b>\$ 159,527</b>	<b>\$ 160,739</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>ASSESSOR'S</u></b>		
65,000	61,000		Assistant Assessor	65,000	65,000
91,460	68,595		Clerical (1.5)	82,661	82,661
5,000	5,000		Other Compensation	5,000	5,000
<b>\$ 161,460</b>	<b>\$ 134,595</b>	<b>22</b>	<b>Total Salaries</b>	<b>\$ 152,661</b>	<b>\$ 152,661</b>
-	-		Board Expenses	-	-
1,000	1,000		Appellate Tax Board	1,250	1,250
1,750	1,750		Office Expenses	2,250	2,250
-	250		Travel	750	750
1,250	1,750		Education/Professional Development	2,500	2,500
<b>4,000</b>	<b>4,750</b>	<b>23</b>	<b>Total Expenses</b>	<b>6,750</b>	<b>6,750</b>
125,000	15,000	<b>24</b>	<b>Outside Services</b>	30,000	30,000
<b>290,460</b>	<b>154,345</b>		<b>Total Assessor's Budget</b>	<b>189,411</b>	<b>189,411</b>
			<b><u>ZONING BOARD OF APPEALS</u></b>		
2,000	2,081	<b>25</b>	Secretary	2,081	2,123
6,180	6,180	<b>26</b>	Expenses	6,180	6,180
<b>\$ 8,180</b>	<b>\$ 8,261</b>		<b>Total ZBA Budget</b>	<b>\$ 8,261</b>	<b>\$ 8,303</b>
			<b><u>PLANNING</u></b>		
32,640	48,900		Town Planner	48,900	49,787
2,000	2,081		Secretary	2,081	2,123
<b>34,640</b>	<b>50,981</b>	<b>27</b>	<b>Total Salaries</b>	<b>50,981</b>	<b>51,910</b>
1,500	1,000		Expenses	1,000	1,000
1,500	750		Professional Develop/Memberships	750	750
<b>3,000</b>	<b>1,750</b>	<b>28</b>	<b>Total Expenses</b>	<b>1,750</b>	<b>1,750</b>
	1,250	<b>29</b>	<b>Planning Board Expenses</b>	1,250	1,250
<b>\$ 37,640</b>	<b>\$ 53,981</b>		<b>Total Planning Budget</b>	<b>\$ 53,981</b>	<b>\$ 54,910</b>
			<b><u>INSURANCE</u></b>		
4,530,000	4,625,000		Employee Group-Health	4,850,000	4,850,000
650,000	650,000		Property & Casualty Insurance	650,000	650,000
<b>\$ 5,180,000</b>	<b>\$ 5,275,000</b>	<b>30</b>	<b>Total Insurance Budget</b>	<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>
			<b><u>PENSIONS</u></b>		
			<b><u>CONTRIBUTORY RETIREMENT</u></b>		
3,700,000	4,050,402	<b>31</b>	Pension Contribution	4,205,622	4,205,622
<b>\$ 3,700,000</b>	<b>\$ 4,050,402</b>		<b>Total Budget</b>	<b>\$ 4,205,622</b>	<b>\$ 4,205,622</b>
			<b><u>NON-CONTRIBUTORY PENSIONS</u></b>		
98,025	81,277	<b>32</b>	Pension Contribution	58,550	34,500
<b>\$ 98,025</b>	<b>\$ 81,277</b>		<b>Total Budget</b>	<b>\$ 58,550</b>	<b>\$ 34,500</b>
<b>\$ 3,798,025</b>	<b>\$ 4,131,679</b>		<b>Total Pensions</b>	<b>\$ 4,264,172</b>	<b>\$ 4,240,122</b>
<b>\$ 10,996,953</b>	<b>\$ 11,358,595</b>		<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 11,879,754</b>	<b>\$ 12,072,595</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>Public Protection</u></b>		
			<b><u>POLICE DEPARTMENT</u></b>		
110,464	112,675		Chief (1)	112,675	114,929
82,227	85,011		Captain (1)	85,435	85,435
276,392	285,754		Lieutenants (4)	287,176	287,176
370,170	382,707		Sergeants (6)	384,612	384,612
1,054,620	1,081,089		Patrolmen (20)	1,086,460	1,086,460
40,187	56,718		Administrative Assistants (1)	55,200	55,200
7,000	7,000		Matrons	7,000	7,000
425,000	510,000		Vacation/Overtime	555,000	555,000
109,628	109,715		Holidays	115,974	115,974
15,605	16,268		Investigations/ID	16,268	16,268
357,198	358,598		Educational Incentive	365,889	365,889
212,289	225,376		Differential	234,156	234,156
115,000	140,000		Other Compensation	150,000	150,000
15,000	15,000		Injury Leave	20,000	20,000
-	-		Part-Time Clerical	18,720	15,000
<b>3,190,780</b>	<b>3,385,911</b>	<b>33</b>	<b>Total Salaries</b>	<b>3,494,565</b>	<b>3,493,099</b>
34,000	48,500		Building Expenses	75,000	75,000
14,000	15,000		Office Expenses	29,850	29,850
-	-		Custodial Services	18,000	18,000
38,000	40,000		Equipment Maintenance	43,000	40,000
9,000	9,000		Mobile Radio	9,000	9,000
9,500	10,000		Police Training	10,000	10,000
29,000	29,000		Uniforms	29,000	29,000
-	-		NEMLEC Dues	5,000	5,000
-	-			-	-
<b>133,500</b>	<b>151,500</b>	<b>34</b>	<b>Total Expenses</b>	<b>218,850</b>	<b>215,850</b>
27,500	35,000	<b>35</b>	<b>Police Vehicles (4)</b>	140,000	140,000
<b>\$ 3,351,780</b>	<b>\$ 3,572,411</b>		<b>Total Police Budget</b>	<b>\$ 3,853,415</b>	<b>\$ 3,848,949</b>
			<b><u>FIRE DEPARTMENT</u></b>		
105,490	107,600		Chief (1)	109,999	109,999
81,382	82,603		Deputy Chief (1)	82,603	82,603
287,611	291,925		Captains (4)	291,925	291,925
252,696	256,486		Lieutenants (4)	256,687	256,687
1,339,531	1,359,624		Fire Fighters (24)	1,359,624	1,359,624
5,992	6,082		Office Clerk	6,082	6,082
5,992	6,082		Mechanic	6,082	6,082
295,000	300,000		Minimum Manning including O.T. & Vacation	322,386	322,386
113,022	114,717		Holidays	115,981	115,981
10,000	10,000		Injury Leave	10,000	10,000
43,056	43,702		Personal Time	44,184	44,184
58,772	59,654		Shift Differential /Night	60,311	60,311
97,952	99,421		Shift Differential/Weekend	100,516	100,516
20,400	20,400		Clothing Allowance	20,400	20,400
26,792	28,992		Longevity	31,200	31,200
-	-		EMS Training Coordinator	3,041	3,041
-	-		Fire Training Supervisor	3,041	3,041
7,800	7,822		Out of Grade Pay	7,822	7,822
20,000	20,000		Sick Leave Buy Backs	20,000	20,000
<b>2,771,488</b>	<b>2,815,110</b>	<b>36</b>	<b>Total Salaries</b>	<b>2,851,884</b>	<b>2,851,884</b>
39,000	40,000		Building Expenses	40,000	40,000
3,989	5,250		Office Expenses	8,250	8,250
500	250		Travel	500	500
39,000	40,000		Maintenance	40,585	40,585
5,000	5,000		Communications	5,000	5,000
3,500	3,500		Fire Prevention	3,500	3,500
2,000	2,000		Fire Hose	2,000	2,000
-	-		Fire Investigations	-	-
<b>92,989</b>	<b>96,000</b>	<b>37</b>	<b>Total Expenses</b>	<b>99,835</b>	<b>99,835</b>
21,500	23,600	<b>38</b>	<b>Protective Clothing</b>	29,600	29,600
78,000	78,000	<b>39</b>	<b>Dispatch/Mutual Aid</b>	78,000	78,000
18,000	18,000	<b>40</b>	<b>Training</b>	23,000	23,000
<b>\$ 2,981,977</b>	<b>\$ 3,030,710</b>		<b>Total Fire Budget</b>	<b>\$ 3,082,319</b>	<b>\$ 3,082,319</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>HARBORMASTER</u></b>		
7,375	7,523	41	Salary	7,636	7,674
3,500	5,000	42	Expenses	17,950	8,500
<b>\$ 10,875</b>	<b>\$ 12,523</b>		<b>Total Harbormaster Budget</b>	<b>\$ 25,586</b>	<b>\$ 16,174</b>
			<b><u>EMERGENCY MANAGEMENT</u></b>		
1,020	1,041	43	Director	1,041	1,062
2,000	2,020	44	Expenses	2,020	2,020
<b>\$ 3,020</b>	<b>\$ 3,061</b>		<b>Total Emergency Mngmt Budget</b>	<b>\$ 3,061</b>	<b>\$ 3,082</b>
			<b><u>WEIGHTS &amp; MEASURES</u></b>		
5,000	5,000	45	Inspector	5,000	5,000
-	-		Expenses	-	-
-	-		Travel	-	-
-	-	46	Total Expenses	-	-
<b>\$ 5,000</b>	<b>\$ 5,000</b>		<b>Total Weight's &amp; Measures Budget</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
			<b><u>CONSTABLE</u></b>		
\$ 100	100	47	Salaries	\$ 100	\$ 100
<b>\$ 100</b>	<b>\$ 100</b>		<b>Total Constable Budget</b>	<b>\$ 100</b>	<b>\$ 100</b>
			<b><u>BUILDING DEPARTMENT</u></b>		
12,500	5,200		Building Inspector/Commissioner	5,200	65,000
64,616	65,908		Local Inspector	65,908	27,068
22,369	22,817		Plumbing Inspector	22,817	23,274
22,369	22,817		Wire Inspector	22,817	23,274
-	-		Fire Alarm Inspector	-	-
1,000	1,000		Assistant Electric Inspector	1,000	1,000
-	-		Traffic Light Inspector	-	-
1,000	1,000		Assistant Plumbing Inspector	1,000	1,000
45,730	46,645		Clerical	46,645	46,645
1,000	1,000		Other Compensation	2,500	2,500
<b>170,584</b>	<b>166,387</b>	48	Total Salaries	<b>167,887</b>	<b>189,761</b>
5,000	4,500		Expenses	5,000	5,000
300	300		Travel/Seminars	500	500
-	-		Alarm Maintenance	-	-
<b>5,300</b>	<b>4,800</b>	49	Total Expenses	<b>5,500</b>	<b>5,500</b>
<b>\$ 175,884</b>	<b>\$ 171,187</b>		<b>Total Building Budget</b>	<b>\$ 173,387</b>	<b>\$ 195,261</b>
			<b><u>CONSERVATION COMMISSION</u></b>		
-	-	50	Conservation Agent Secretary	-	-
800	500		Expenses	500	500
800	800		Professional Develop/Memberships	800	800
<b>\$ 1,600</b>	<b>\$ 1,300</b>	51	Total Expenses	<b>\$ 1,300</b>	<b>\$ 1,300</b>
<b>\$ 1,600</b>	<b>\$ 1,300</b>		<b>Total Conservation Budget</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>
<b>\$ 6,530,236</b>	<b>\$ 6,796,292</b>		<b>Total Public Protection</b>	<b>\$ 7,144,168</b>	<b>\$ 7,152,185</b>

Actual FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>Health and Sanitation</u></b>		
			<b><u>HEALTH DEPARTMENT</u></b>		
62,179	63,423		Health Officer	63,423	64,692
17,134	17,478		Health Nurse	17,478	17,478
45,730	46,645		Clerical	46,645	46,645
16,350	18,100		Animal Control Officer's Salary	18,100	18,100
3,100	4,400		Other Compensation	4,580	4,580
<b>144,493</b>	<b>150,046</b>	<b>52</b>	<b>Total Salaries</b>	<b>150,226</b>	<b>151,495</b>
4,190	4,255		Office Expenses	4,315	4,315
-	-		Travel	-	-
<b>4,190</b>	<b>4,255</b>	<b>53</b>	<b>Total Expenses</b>	<b>4,315</b>	<b>4,315</b>
1,776	1,800	<b>54</b>	<b>Inspections and Tests</b>	1,830	1,830
2,160	2,200	<b>55</b>	<b>Tests/State Charges</b>	2,230	2,230
	-		<b><u>Animal Control Expenses</u></b>		
1,000	1,015		ACO Expenses	1,030	1,030
2,025	3,500		Boarding Animals/Pound/Supplies	3,555	3,555
<b>3,025</b>	<b>4,515</b>	<b>56</b>	<b>Subtotal Animal Control Expenses</b>	<b>4,585</b>	<b>4,585</b>
950,000	976,000	<b>57</b>	<b>Rubbish and Recyclables Collections</b>	983,000	983,000
<b>\$ 1,105,644</b>	<b>\$ 1,138,816</b>		<b>Total Health Budget</b>	<b>\$ 1,146,186</b>	<b>\$ 1,147,455</b>
<b>\$ 1,105,644</b>	<b>\$ 1,138,816</b>		<b>TOTAL HEALTH AND SANITATION</b>	<b>\$ 1,146,186</b>	<b>\$ 1,147,455</b>
			<b><u>Public Works</u></b>		
			<b><u>WAGES - General</u></b>		
-	-		Standby	-	-
25,000	25,000		Part-Time Labor	25,000	25,000
-	-		Fish House Custodian	-	-
15,000	15,000		Overtime	25,000	25,000
-	-		Clothing Allowance	-	-
9,250	5,000		Police Details	5,000	5,000
-	-		Shift Differential	-	-
-	-		Other Compensation	-	-
277,509	290,670		Personnel	322,303	322,303
<b>\$ 326,759</b>	<b>\$ 335,670</b>	<b>58</b>	<b>Total Salaries - General</b>	<b>\$ 377,303</b>	<b>\$ 377,303</b>
			<b><u>EXPENSES - General</u></b>		
60,000	65,000		Operating Expenses & Supplies	50,000	55,000
10,000	10,000		Operating Expense-Electric	28,000	28,000
5,000	5,000		Operating Expense-Fish house	5,000	5,000
2,500	2,500		Communications	3,500	3,500
35,000	35,000		Equipment Maintenance	35,000	35,000
2,500	2,500		Signs	3,500	3,500
36,500	41,500		Administration Building	41,500	41,500
14,000	14,000		Fuel	14,000	25,000
1,000	1,000		Uniforms	2,250	2,250
<b>166,500</b>	<b>176,500</b>	<b>59</b>	<b>Expenses Subtotal</b>	<b>182,750</b>	<b>198,750</b>
170,000	170,000	<b>60</b>	<b>Snow &amp; Ice</b>	170,000	200,000
25,000	25,000	<b>61</b>	<b>Highway Maintenance</b>	25,000	25,000
-	-			-	-
<b>\$ 361,500</b>	<b>\$ 371,500</b>		<b>Total Expenses - General</b>	<b>\$ 377,750</b>	<b>\$ 423,750</b>
<b>\$ 688,259</b>	<b>\$ 707,170</b>		<b>Total Budget - D.P.W. General</b>	<b>\$ 755,053</b>	<b>\$ 801,053</b>

Approp. FY'13	Approp. FY'14	lt. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>WAGES - Sewer</u></b>		
339,454	353,998		Personnel	352,937	352,937
27,000	27,000		Standby	27,000	27,000
5,000	5,000		Sewer Blocks	5,000	5,000
-	-		Meter Readers	-	-
3,750	6,250		Police Details	6,250	6,250
-	-		Part-Time Labor	-	-
31,500	31,500		Overtime	31,500	31,500
-	-		Other Compensation	-	-
<b>\$ 406,704</b>	<b>\$ 423,748</b>	<b>62</b>	<b>Total Salaries - Sewer</b>	<b>\$ 422,687</b>	<b>\$ 422,687</b>
			<b><u>EXPENSES - Sewer</u></b>		
100,000	100,000		Lift Station Operation & Maintenance	100,000	100,000
46,500	46,500		Fuel	46,500	48,500
70,000	70,000		Electric	70,000	70,000
51,250	51,250		Operating Expenses & Supplies	51,250	51,250
15,000	15,000		Equipment Maintenance	15,000	15,000
-	-		Communications	-	-
-	-		Sewer Bills	-	-
2,600	2,600		Uniforms	2,125	2,125
875,000	950,000		Lynn Sewer	950,000	950,000
<b>1,160,350</b>	<b>1,235,350</b>	<b>63</b>	<b>Expenses Subtotal</b>	<b>1,234,875</b>	<b>1,236,875</b>
-	-	<b>64</b>	<b>Sewer System Maintenance</b>	-	-
25,000	30,000	<b>65</b>	<b>SEWER RESERVE FUND</b>	30,000	30,000
401,000	401,000		Indirect Costs	401,000	401,000
17,500	17,500		Administration	17,500	17,500
124,459	128,254		Pension	144,699	144,699
95,878	151,928		Principal	152,235	152,235
14,710	20,272		Interest	15,950	15,950
<b>653,547</b>	<b>718,954</b>	<b>66</b>	<b>Indirect Expenses Subtotal</b>	<b>731,384</b>	<b>731,384</b>
<b>\$ 1,838,897</b>	<b>\$ 1,984,304</b>		<b>Total Expenses - Sewer</b>	<b>\$ 1,996,259</b>	<b>\$ 1,998,259</b>
<b>\$ 2,245,601</b>	<b>\$ 2,408,052</b>		<b>Total Budget - Sewer Enterprise Fund</b>	<b>\$ 2,418,946</b>	<b>\$ 2,420,946</b>
			<b>Funded by Sewer Revenue</b>		
			<b><u>WAGES - Water</u></b>		
369,355	352,899		Personnel	353,264	353,264
27,000	27,000		Standby	27,000	27,000
5,000	5,000		Flushing	5,000	5,000
-	-		Meter Readers	-	-
7,000	9,500		Police Details	9,500	9,500
-	-		Part-Time Labor	-	-
24,500	24,500		Overtime	24,500	24,500
-	-		Other Compensation	-	-
<b>\$ 432,855</b>	<b>\$ 418,899</b>	<b>67</b>	<b>Total Salaries - Water</b>	<b>\$ 419,264</b>	<b>\$ 419,264</b>
			<b><u>EXPENSES - Water</u></b>		
46,500	46,500		Fuel	46,500	48,500
85,000	85,000		Operating Expenses & Supplies	85,000	85,000
15,000	15,000		Equipment Maintenance	15,000	15,000
-	-		Communications	-	-
2,000	2,000		Water Bills	2,000	2,000
2,600	2,600		Uniforms	2,000	2,000
1,700,000	1,800,000		MWRA	1,900,000	1,900,000
<b>1,851,100</b>	<b>1,951,100</b>	<b>68</b>	<b>Expenses Subtotal</b>	<b>2,050,500</b>	<b>2,052,500</b>
-	-			-	-
25,000	25,000	<b>69</b>	<b>WATER RESERVE FUND</b>	25,000	25,000
401,000	401,000		Indirect Costs	401,000	401,000
126,715	141,797		Pension	146,448	146,448
758,239	766,683		Principal	498,397	498,397
26,567	18,158		Interest	9,726	9,726
1,312,521	1,327,638	<b>70</b>	<b>Indirect Expenses Subtotal</b>	<b>1,055,571</b>	<b>1,055,571</b>
<b>\$ 3,188,621</b>	<b>\$ 3,303,738</b>		<b>Total Expenses - Water</b>	<b>\$ 3,131,071</b>	<b>\$ 3,133,071</b>
<b>\$ 3,621,476</b>	<b>\$ 3,722,637</b>		<b>Total Budget - Water Enterprise Fund</b>	<b>\$ 3,550,335</b>	<b>\$ 3,552,335</b>
			<b>Funded by Water Revenue</b>		
<b>\$ 5,867,077</b>	<b>\$ 6,130,689</b>		<b>TOTAL WATER &amp; SEWER BUDGET</b>	<b>\$ 5,969,281</b>	<b>\$ 5,973,281</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>WAGES - Buildings &amp; Grounds</u></b>		
124,353	125,566		Personnel	166,166	166,166
1,500	1,500		Overtime	3,500	3,500
-	-		Part-Time Labor	-	-
-	-		Other Compensation	-	-
<b>\$ 125,853</b>	<b>\$ 127,066</b>	<b>71</b>	<b>Total Salaries - Buildings &amp; Grounds</b>	<b>\$ 169,666</b>	<b>\$ 169,666</b>
			<b><u>EXPENSES - Buildings &amp; Grounds</u></b>		
-	-		Board Expenses	-	-
10,500	12,500		Operating Expenses & Supplies	15,000	15,000
7,500	2,500		Equipment Maintenance	2,000	2,000
600	600		Uniforms	850	850
<b>\$ 18,600</b>	<b>\$ 15,600</b>	<b>72</b>	<b>Total Expenses - Buildings &amp; Grounds</b>	<b>\$ 17,850</b>	<b>\$ 17,850</b>
<b>\$ 144,453</b>	<b>\$ 142,666</b>		<b>Total Budget - DPW Buildings &amp; Grounds</b>	<b>\$ 187,516</b>	<b>\$ 187,516</b>
			<b><u>SPECIAL ACCOUNTS</u></b>		
4,000	4,000		Shade Trees	4,000	4,000
5,000	5,000		Contract Work - trees	5,000	5,000
100,000	100,000		Contract Work - grass	100,000	100,000
8,000	8,000		Contract Patching	8,000	8,000
5,000	5,000		Landscaping	5,000	5,000
40,000	40,000		Contract Work-sidewalks (includes schools)	40,000	40,000
13,000	24,000		Leaf Disposal	24,000	24,000
<b>\$ 175,000</b>	<b>\$ 186,000</b>	<b>73</b>	<b>Total Budget - D.P.W. Special Accts.</b>	<b>\$ 186,000</b>	<b>\$ 186,000</b>
<b>\$ 6,874,789</b>	<b>\$ 7,166,525</b>		<b>TOTAL PUBLIC WORKS</b>	<b>\$ 7,097,850</b>	<b>\$ 7,147,850</b>
			<b><u>RECREATION</u></b>		
-	-		Coordinator	-	-
-	-		Director	-	-
31,500	20,000		Other Salaries	20,000	20,000
<b>31,500</b>	<b>20,000</b>	<b>74</b>	<b>Total Salaries</b>	<b>20,000</b>	<b>20,000</b>
-	-		Office Expenses	-	-
-	-		Travel	-	-
-	-		Program Expenses	-	-
-	-	<b>75</b>	<b>Total Expenses</b>	<b>-</b>	<b>-</b>
<b>\$ 31,500</b>	<b>\$ 20,000</b>		<b>Total Recreation Budget</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>COUNCIL ON AGING</u></b>		
50,473	50,473		Director	50,473	51,483
10,979	12,000		Outreach Worker	12,000	12,240
15,080	15,080		Van Driver	15,080	15,382
<b>76,532</b>	<b>77,553</b>	<b>76</b>	Total Salaries	<b>77,553</b>	<b>79,105</b>
13,497	10,502	<b>77</b>	Program Coordinator	10,502	10,712
32,000	32,000	<b>78</b>	Expenses	32,000	32,000
<b>\$ 122,029</b>	<b>\$ 120,055</b>		<b>Total Council on Aging Budget</b>	<b>\$ 120,055</b>	<b>\$ 121,817</b>
			<b><u>VETERANS' SERVICE</u></b>		
10,049	10,455	<b>79</b>	Director's Salary	10,455	10,664
150	150		Office Expenses	150	150
2,000	2,300		Memorial Day	2,500	2,500
550	550		Veterans' Day	550	550
<b>2,700</b>	<b>3,000</b>	<b>80</b>	Total Expenses	<b>3,200</b>	<b>3,200</b>
6,000	6,500	<b>81</b>	Assistance	25,000	25,000
<b>\$ 18,749</b>	<b>\$ 19,955</b>		<b>Total Veteran's Budget</b>	<b>\$ 38,655</b>	<b>\$ 38,864</b>
			<b><u>Maturing Debt</u></b>		
			<b><u>NON-SEWER DEBT SERVICE</u></b>		
3,415,815	3,692,233		Principal	3,671,975	3,671,975
1,287,625	1,083,585		Interest	1,082,840	1,082,840
-	-		Temporary Loans - Interest	-	-
45,000	45,000		Certification of Notes/Bonds	45,000	45,000
-	-		Contingent Appropriation	-	-
<b>\$ 4,748,440</b>	<b>\$ 4,820,818</b>	<b>82</b>	<b>Tot. Budget-Non-Sewer Debt Serv.</b>	<b>\$ 4,799,815</b>	<b>\$ 4,799,815</b>
			<b><u>SEWER DEBT SERVICE</u></b>		
1,172,242	498,902		Principal	-	-
16,118	-		Interest	-	-
7,000	1,000		Administrative Fees/Charges	-	-
<b>\$ 1,195,360</b>	<b>\$ 499,902</b>	<b>83</b>	<b>Total Budget - Sewer Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 5,943,800</b>	<b>\$ 5,320,720</b>		<b>TOTAL MATURING DEBT</b>	<b>\$ 4,799,815</b>	<b>\$ 4,799,815</b>
			<b><u>LIBRARY</u></b>		
68,005	69,365		Director	69,365	70,753
49,080	50,062		Assistant Director	50,062	51,063
20,520	20,930		Secretary/Bookkeeper	20,930	20,930
51,984	53,024		Children's Librarian	53,647	53,647
46,977	47,917		Circulation Librarian	47,917	47,917
46,977	47,917		Reference Librarian	47,917	47,917
27,360	27,907		Cataloger	27,907	27,907
37,461	38,210		Library Assistants	40,934	40,934
41,293	67,906		Adult Assistants (part-time)	68,580	68,580
25,587	26,099		AV Processors	26,630	26,630
-	-		Pages	-	-
19,400	20,574		Other Compensation	22,250	22,250
<b>434,644</b>	<b>469,911</b>	<b>84</b>	Total Salaries	<b>476,139</b>	<b>478,528</b>
1,200	1,200		Office Expenses	1,200	1,200
49,750	50,000		Building Expenses	51,500	51,500
400	400		Travel	400	400
<b>51,350</b>	<b>51,600</b>	<b>85</b>	Total Expenses	<b>53,100</b>	<b>53,100</b>
139,268	148,045	<b>86</b>	Library Materials	161,995	161,995
<b>\$ 625,262</b>	<b>\$ 669,556</b>		<b>Total Library Budget</b>	<b>\$ 691,234</b>	<b>\$ 693,623</b>

Approp. FY'13	Approp. FY'14	It. No.		Department Requested FY'15	Administrator Recommended FY'15
			<b><u>UNCLASSIFIED</u></b>		
3,000	3,000	87	Town Reports	3,000	3,000
29,500	27,500	88	Telephones (most Depts.)	29,500	29,500
185,000	185,000	89	Street Lighting	185,000	185,000
200,000	175,000	90	Reserve Fund	200,000	200,000
50,000	52,500	91	Audit	55,000	55,000
1,500	1,250	92	Historical Commission	1,250	1,250
383,675	392,000	93	Medicare Tax	435,000	435,000
50,000	50,000	94	Stabilization Fund	500,000	500,000
50,000	50,000	95	Capital Stabilization Fund	100,000	100,000
8,000	5,000	96	Unemployment	-	-
-	500,000	97	OPEB Trust Fund	500,000	500,000
<b>\$ 960,675</b>	<b>\$ 1,441,250</b>		<b>Total Unclassified Budget</b>	<b>\$ 2,008,750</b>	<b>\$ 2,008,750</b>
			<b><u>Schools</u></b>		
<b>\$ 360,418</b>	<b>\$ 428,220</b>		<b>REGIONAL VOCATIONAL SCHOOL</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b>\$ -</b>	<b>\$ -</b>		<b>New Construction-NS Agricultural &amp; Tech</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>
		98	<b>TOTAL REG VOCATIONAL SCHOOL</b>	<b>\$ 560,000</b>	<b>\$ 560,000</b>
			<b>SCHOOLS - SWAMPSCOTT</b>		
<b>\$ 24,305,400</b>	<b>\$ 24,481,000</b>		Total Budget	<b>\$ 25,602,645</b>	<b>25,081,000</b>
-	-		Less Anticipated Rev.-Nahant, Metco, ...	-	-
<b>\$ 24,305,400</b>	<b>\$ 24,481,000</b>	99	<b>Net Budget</b>	<b>\$ 25,602,645</b>	<b>\$ 25,081,000</b>
<b>\$ 24,665,818</b>	<b>\$ 24,909,220</b>		<b>TOTAL SCHOOLS</b>	<b>\$ 26,162,645</b>	<b>\$ 25,641,000</b>
<b>\$ 57,875,455</b>	<b>\$ 58,960,984</b>		<b>TOTAL FY2015 BUDGET*</b>	<b>\$ 61,109,112</b>	<b>\$ 60,843,954</b>
<i>* Excludes Non Appropriated Expenses (i.e. State Assessments &amp; Assessor's Overlay) of \$934,047</i>					
<i>Total Town Budget including State Assessments and Assessor's Overlay and Net of Water/Sewer= \$55,804,720</i>					