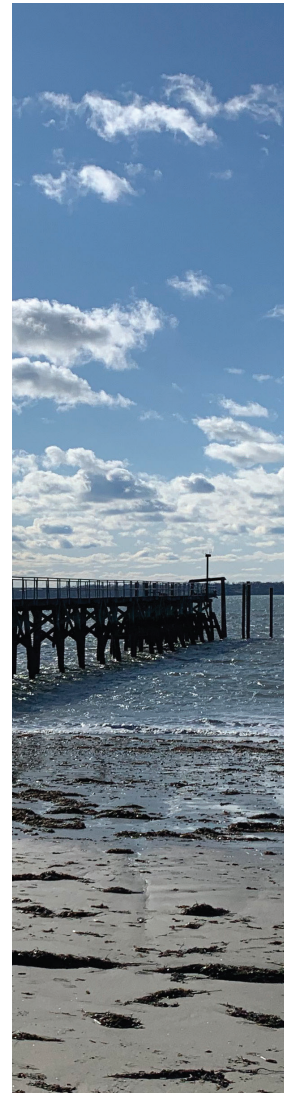
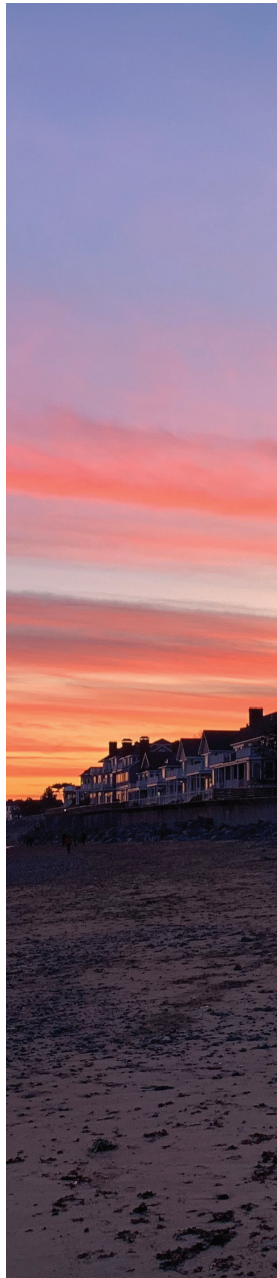




TOWN ADMINISTRATOR'S PROPOSED BUDGET

FISCAL YEAR 2021





TOWN OF SWAMPSCOTT, MASSACHUSETTS

Fiscal Year 2021 Financial Plan & Operating Budget

SELECT BOARD

Peter Spellios, Chair
Naomi Dreeben, Vice-Chair
Donald M. Hause
Laura Spathanas
Polly Titcomb

SEAN R. FITZGERALD
Town Administrator

GINO A. CRESTA, JR.
DPW Director
Assistant Town Administrator - Operations

M. RONALD MENDES, ESQ.
Treasurer
Assistant Town Administrator - Admin & Finance

BUDGET BOOK COMPILED AND DESIGNED BY:

Patrick Luddy, Assistant Town Accountant
Allie Fiske, Assistant to the Town Administrator

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BUDGET TIMELINE



Tax Policy and New Growth Guideline voted on	October 29
Budget Guide distributed with instructions	November 27
Departments submit budget requests	December 13
Department Head meetings to discuss budget guidelines	December 16-20
Initial Department meetings with Town Administrator	January 7-16
Revenues forecasted	January 24
School Budget submitted	February 12
Budget submitted to Select Board for ratification	February 26
Budget submitted to Finance Committee	February 26
Finance Committee recommendations due	April 24
Warrant to printer	April 27
Warrant mailed to Town Meeting	May 1



TOWN OF SWAMPSCOTT

OFFICE OF THE TOWN ADMINISTRATOR

SEAN R. FITZGERALD

*Elihu Thompson Administrative Building
22 Monument Avenue
Swampscott, MA 01907*

*(781) 596-8850
sfitzgerald@swampscottma.gov
www.swampscottma.gov*

February 2020

To the Honorable Members of the Select Board and the residents of Swampscott:

I am pleased to present the Town Administrator's Proposed Budget for the Town of Swampscott for Fiscal Year 2021. The FY21 Budget builds on a conservative approach to municipal budgeting while making innovative investments in key areas of need for Town services and programs. This year's proposed budget also reflects our continued adherence to the financial policies that have been established by Swampscott's Select Board, Finance Committee, and Town Meeting Members.

I am also pleased to report that the focus of the Town's elected and appointed officials is creating a stronger vision for Swampscott by striking a balance between prudent investments and our ability to afford these priorities. This year's recommended budget again meets the guideline instituted by Swampscott's Select Board and Finance Committee to balance the annual budget with Swampscott's ability to pay for the increased cost for services and programs. The proposed FY21 Budget reflects the Town's ongoing commitment to slowing impact on local property taxes and re-focusing on increasing efficiencies in how we spend the limited funds. It is worth noting that this is the third year in a row that we are presenting an annual budget in Swampscott that does not propose spending up to the maximum 2.5% tax levy increase allowed by law.

FOCUS ON LONG-RANGE FINANCIAL PLANNING

This past fall, a comprehensive 10-year financial forecast was updated utilizing historical information pulled from the DOR database analyzing past performance and historical and prospective looking intelligence to determine rates of growth and expected financial events over the next 10-years. Last year, the Select Board and Finance Committee adopted a tax policy guideline providing an increase of no more than 2.0% to the base tax levy, plus an additional \$425,000 representing new growth. With this new policy in place and our projections on spending trends, that would have placed the FY21 in deficit, if we continued with our past practice with spending.

The priorities set by the elected officials have been worked on and supported by Swampscott's dedicated Department Heads over the last many months. We believe that this budget reflects the Town's priorities – including quality Town services with a focus on public safety, education, infrastructure, and community programs, while trying to remain within our current constraints.

BUDGET OVERVIEW

This year, as with last year, the Town has spent time carefully evaluating every line in the Town Budget. I am pleased to report that the FY21 proposed budget limits spending to an increase of 1.0% for general fund municipal departments. This proposed budget funds not only municipal services, but also some key services, such as some facilities costs and employee benefits, that are shared by both the School and other municipal departments. I am also pleased to report that funding for Swampscott's Public Schools is limited to the same 2.88% that is consistent with the tax levy policy. Of note, the Enterprise (Water & Sewer) funds have increased by an average of 4.9% over the past five years, and for FY2021, I am recommending an increase of 4.7%. Increases in the Enterprise

Fund budgets have been analyzed over the past year; due in large part to the effects felt in the Sewer Enterprise Fund resulting from the closure of the Garelick Farms Plant on the Lynnway, which shifted the Town's proportional share of the Lynn Water & Sewer System from 7% in years past to 8.6%, an increase of 22.8% for Swampscott ratepayers. We have also seen large increases in fixed costs this year in the Water Enterprise Fund resulting from an 8.7% increase in the water assessment from the MWRA. This increase is the result of higher utilization of water by Swampscott ratepayers than in years past.

KEY PRIORITIES

Senior Services: This year, the FY21 Town Budget also includes funding for a full time Executive Director for Senior Services. This is an important investment and reflects the Select Board's ongoing support for enhancing programs and services for Swampscott's Seniors. While it is great that we are seeing our Senior Citizens living longer, we know that these seniors are also in need of expanded services and programs. I am pleased to be working with Swampscott's All Ages Committee as we develop a comprehensive plan for meeting the growing needs of Swampscott's Senior Citizens.

Facilities: This year's budget also includes funding for a full time Facilities Director. I have worked closely with Superintendent Angelakis and we have worked to establish a stronger partnership on coordinating our shared responsibilities with the Town's facilities. I am eager to see Swampscott's continued investment in this area.

Mental Health: This year, I am eager to work with Swampscott's Board of Health to advance a number of strategies that focus on breaking down the barriers and stigmas with how we support families, friends and neighbors in Swampscott who are struggling with Mental Health issues.

FY2021 BUDGET PROCESS

This proposed budget submission is the beginning phase of the FY21 budget approval process. The Select Board and Finance Committee have all been integral in helping to shape this budget and overall financial plan. Some of the efforts that were undertaken to help create a the FY21 financial plan were:

- *Development of a 10-year financial forecast provided the basis for detailed review of 10 years of revenue and expenses in the fall of 2018 and updated in the fall of 2019*
- *In-depth reviews and meetings with Department Heads to review every line and find innovative ways to meet the tax policy guidelines and maximize limited funds.*
- *Continued joint meetings & increased collaboration, communication and connectivity between the Select Board, the Finance Committee and the Capital Improvements Committee at a Financial Summit focused on School Funding in January of 2020.*

LOCAL AID/GENERAL FUND REVENUE ESTIMATES

This past year, the Town has taken extra steps to review and forecast revenues based on a detailed review of prior year actuals and projected revenues. We have also considered our current and predicted economic environment to ensure that we are not overestimating and not underestimating revenues. Based on this review, I am proposing a 2.81% increase in the estimated local receipts used for the proposed FY21 budget. It is important to understand that these receipts will be reviewed month-to-month and forecasted in Fall 2020 as we look to set the FY21 tax classification and levy.

NET LOCAL AID

Inclusive of state assessments, and based on the Governor's proposed FY21 budget, Net Local Aid is expected to increase \$80,573, or +1.64% over FY20, total FY21 estimated state aid is \$6,342,601, less estimated state assessments totaling \$1,352,583, equals net aid of \$4,990,018.

- *The Governor's budget for FY21 included a substantial increase to Chapter 70 aid and an increase to the charter school reimbursement; however, this is largely offset by a substantial increase in the Charter School assessment.*
- *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 especially in Chapter 70 school funding, and whether the substantial increase in the Charter School assessment is going to hold.*

LOCAL RECEIPTS

Increase of \$119,755, 2.81% over FY20; total FY21 estimate \$4,382,064

- *Significant increases in investment income due to interest rates*
- *Includes elimination of non-resident tuition and Special Education Medicaid Reimbursements as sources of local receipts as the newly created non-resident tuition revolving fund, which will be managed by the School Department, will be funded with non-resident tuition receipts; and the School Dept. made the strategic decision to no longer seek Medicaid reimbursements.*
- *Analysis will continue as part of the Town's annual tax classification process.*
- *The review stressed estimating revenue that, while conservative, is based on actual revenue.*

The Town budget includes more financial tools for Town Departments to advance important planning and economic initiatives while we continue to instill a stronger budget discipline. We also are working on improving Swampscott's efforts to advance economic development and improve nonresidential property tax revenue growth. It also includes strategic capital investments in our infrastructure, like complete street paving, repairing seawalls, as well as community enhancements, like improved beach entrances. Some highlights of these additional strategic investments are outlined below and in greater detail in our draft Harbor and Waterfront Plan, Master Plan, and a number of departmental and capital budgets:

ADMINISTRATION & FINANCE

Increase of \$130,978, or +4.5%, over FY20, total FY21 budget: \$3,060,215

- *Major driver is expected and known retirements/contractual end of employment costs*
- *Collective Bargaining Agreement (CBA) for DPW is due to be negotiated and a contingency is included in salary reserve, along with projected increases for non-union staff.*

COMMUNITY & ECONOMIC DEVELOPMENT

Increase of \$5,490, or +0.9%, over FY20, total FY21 budget: \$645,766

- *Maintains level of service that has been developed over the past several years*
- *Additional funding in Community & Economic Development reflects actual salary of Senior Planner position, and a reduction in the Building Department eliminates a part-time local inspector position*

PUBLIC SERVICES

Increase of \$130,443, or +4.0%, over FY20, total FY21 budget: \$3,431,621

- *Includes hiring a full-time Facilities Director and additional funding to support the development of a Facilities Management department*
- *Reduction to solid waste line item to reflect new restrictions designed to limit tonnage being picked up curbside, including textile recycling program and 1 barrel per week limit*

PUBLIC SAFETY

Increase of \$29,773, +0.8%, over FY20, total FY21 budget: \$7,751,086

- *Considerable savings are being realized due to employee census changes and retirements, which is largely the result of the small increase. This should not be expected to repeat itself in future years*
- *True cost of overtime is now budgeted in greater detail to reflect "minimum manning" costs*

HUMAN SERVICES

Increase of \$145,675, +15.4%, over FY20, total FY21 budget: \$145,675

- *Increase in Senior Center to reflect additional services, including transportation to and cost of Adult Day Care Services, as well as the hiring of a full-time FTE to support operations*
- *New line item added to the Library budget to support development of Library-based Community Programs.*

PUBLIC SCHOOLS

Decrease of \$637,148, -2.2%, over FY20, total FY21 budget: \$28,983,254

- *This represents the first budget to reflect the creation of the new non-resident tuition revolving fund that diverts an estimated \$1,507,633 from local receipts to fund the new revolving fund. Since the School Department will receive this support directly from the new revolving fund, the general fund appropriation was reduced accordingly. When the expected funding from the revolving fund is included, the School Department's total funding is expected to increase 2.9%.*

ENTERPRISE FUNDS

Increase of \$318,318, +4.7%, over FY20 (as amended at special town meeting), total FY21 budget: \$7,085,699

- *Enterprise Fund Revenue will need to increase by a total of 7.73% in the Sewer Fund and 9.82% in the Water Fund to fully offset expenses. These can be achieved through a combination of increases in user fees and transfers from retained earnings.*
- *Regular comprehensive annual review of rate structure to ensure ratepayers properly pay for the cost of water & sewer operations with no subsidy from the general fund*

FINANCIAL RESERVES

In the draft Financial Policies Financial Reserve Section, we are recommending that the Stabilization Fund be funded at a level of no less than 9%, preferably 10%, of the general fund operating budget; and the Capital Stabilization Fund be funded at a level of no less than 2%, preferably 4%, of the general fund operating budget.

Keeping these guidelines in mind I recommend the following:

- *Recommended General Fund Operating Budget of \$62,862,736 x 10% = \$6,286,274. The Stabilization Fund currently has a balance of \$6,689,262 (or 10.6% of the operating budget), so no further transfers are needed at this time.*
- *Recommended General Fund Operating Budget of \$62,862,736 x 2% = \$1,257,255. The Capital Stabilization Fund currently has a balance of \$974,122, which is below the recommended target. Accordingly, I am recommending that \$300,000 be transferred from Free Cash into the Capital Stabilization Fund in order to bring this fund up to an appropriate level consistent with our draft financial policies.*

The OPEB Liability (primarily health insurance benefits to retired public employees) is an area that we will need to continue to focus on as it was the single reason that is holding Swampscott back from the highest municipal bond rating. The fiscal prudence that has occurred over the past few years helped us to improve our bond rating from Standard & Poors from AA to AA+; however, we have a long-term goal to achieve their highest rating of AAA and this important goal requires Swampscott to address the OPEB Liability in a meaningful way. By making these investments now, and in the years to come, we will position Swampscott for another opportunity to seek a bond rating increase in coming years, ensuring the lowest cost for bonding and capital financing.

Keeping this guidance in mind I recommend the following:

- *Transfer an additional \$250,000 from Free Cash to the OPEB Trust consistent with prior year levels of funding in order to consistently fund the OPEB Trust, which will show that the Town is making progress toward funding this liability. The Town currently has \$2,416,750 in the OPEB Trust.*

TAX RATE

This proposed budget provides a preliminary assumption of a 2.0% increase to the local property tax levy, plus an additional \$425,000 representing new growth. The new growth number is a data point that we will continue to monitor and adjust accordingly as we seek to bring the Town finances in to balance. Last year, the Town brought in new growth-related tax revenues of \$379,936, which is below the estimate; however it should be remembered that the five-year average of new growth related tax revenue, in spite of this year's below average figure, is still \$546,718. We will continue to monitor building permits issued and develop a deeper analysis that studies the correlation between permit revenue and new growth captured.

I will continue to evaluate strategies to mitigate the impact of this year's Town budget on Swampscott's single-family tax bill. As part of these efforts, I anticipate that a fall Town Meeting may be helpful to focus on steps we can continue to take as we seek strategies to mitigate Swampscott's local property tax burden on Swampscott's hardworking families.

A FOCUS ON KEY CHALLENGES

While the Town's financial fundamentals are relatively solid, there are several structural challenges facing the Town that need to be acknowledged so that they can be addressed over the long-term. These challenges developed over several decades and cannot be fully solved in one budget cycle. For the past three years we have significantly slowed the growth of the operating budget and are at a point where we cannot continue to cut our way out of some of our pressing financial challenges, without significantly impacting services. Some of the challenges are:

- *The cost of retiree health insurance that is driven by the PEC agreement, costs the Town \$2.0 million a year and is growing at an extraordinary pace as the number of retirees on our health insurance far out paces the number of current employees.*
- *Collective Bargaining Agreements (CBAs) include language with costly manning requirements, stipends, incentives, differentials, steps, lanes, and other costly benefits that contribute to the total cost of these contracts. These cost items need to be factored along with annual Cost of Living Allowance (COLA) adjustments that are negotiated. While structural changes were negotiated for most of the Town unions, there is still more work to be done with the Town and School's CBAs.*
- *The cost of solid waste services has been increasing dramatically in recent years. This means that each year, this line item increases to the detriment of other important services that the Town provides to citizens. We need to find a long-term solution to ensure these services are provided at a cost that is sustainable to the Town.*
- *We have also seen over the past decade a constant eroding of the commercial tax base in Town as many parcels that were previously commercial are giving way to residential development. Ensuring a vibrant local economy is necessary to making sure Swampscott preserves a sense of place, but it also provides a way of sharing the tax burden between residents and the business community that does not place an undue burden on either.*

LOOKING FORWARD

Today, as ever, I remain as excited about creating a future for Swampscott that we can all be proud to work toward. I am proud to also work with so many inspired and dedicated colleagues and elected board and committee members who bring their energy to finding creative ways to invest limited funds wisely, slow the overall growth of key budgets, while exploring other sources of funding to build a brighter future. This fundamental balance is important to strike as we work to make bold investments in Swampscott's infrastructure and enhancements that make our citizens passionate about living in such an extraordinary community.

This year, I want to highlight the leadership and support from the Town that helped to achieve outstanding progress in key areas:

- *Another year with a comprehensive tax classification process that lead to the third year of a tax reduction for the Average Single-Family Tax Bill*
- *Completion of a 10-year detailed Financial Forecast that will drive long-range financial planning*
- *Ongoing Annual Financial Summits between the School Committee, Capital Improvement Committee, Finance Committee and Select Board focused on key financial metrics*
- *Continued leadership as Swampscott worked with the Massachusetts School Building Authority to develop strategies for School Improvements*
- *Inspired work to develop Swampscott into an “Age Friendly” community.*

As a community, Swampscott must continue our focus on planning for the future, not simply financially, but what we expect Swampscott to be in the next 25 – 50 years. This means addressing how we enhance our commercial base, improve the delivery of our governmental and educational services, maintain and improve our beaches and environmental resources, while keeping Swampscott affordable.

I am inspired by the work of Swampscott’s Department Heads as they continue their efforts to think anew about the ways we can all improve the delivery of our services. It is an honor and a pleasure to serve this great Town. I am proud that Swampscott will continue to benefit from the dynamic leadership, strong financial position, sustainable infrastructure, and spirit of cooperation we have cultivated among Town Staff and Local Officials. I want to express my thanks and appreciation to Assistant Town Administrator/Town Treasurer Ron Mendes, Assistant Town Administrator/DPW Director Gino Cresta, Assistant Town Accountant Patrick Luddy, and Assistant to the Town Administrator Allie Fiske, for all their passionate and inspiring leadership as we build a stronger and more sustainable future for Swampscott.

I would also like to especially thank Superintendent Pamela Angelakis, Assistant Superintendent Martha Raymond, School Business Administrator Martha Sybert, the Swampscott School Committee and their entire dedicated team for the continued support and assistance in meeting our shared short & long-range financial goals for Swampscott.

Lastly, I am grateful to Swampscott’s Select Board for their support of Town staff and leadership and guidance on town priorities. I appreciate the Finance Committee and Capital Improvement Committee for their tireless dedication and focus on long-term fiduciary goals and our shared efforts to find strategic balance. I also want to thank every own employee, committee volunteer, resident, Town Meeting member, our Town’s legislative delegation Senator Brendan Crighton and Representative Lori Ehrlich—we are all eager to continue the work ahead to inspire the best in such a remarkable community!

Respectfully,



Sean R. Fitzgerald
Town Administrator



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 M'squompsk meaning red rock. It then became M'squompskut, for the phrase "at Red Rock" because of the red granite outcroppings that were visible to those offshore.

Swampscott offers an age-friendly, welcoming and nurturing family environment, an excellent pre-school to grade-12 public educational system, outstanding public safety and support systems, abundant youth sports opportunities, and a town government that 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 a quick ride to the city of Boston by train.



SELECT BOARD

The Select Board serves as the Town's Chief Executive Body. The Board is responsible for the general operations of town government. While most other town boards and offices serve a particular function or purpose, the Select Board's responsibilities are much broader. Select Board Members play an active role in the overall management of town affairs. In Swampscott, the Select Board, along with the Town Administrator, promote a team approach toward town management.

Select Board Members

Peter Spellios, Chair
Naomi Dreeben, Vice-Chair
Donald M. Hause
Laura Spathanas
Polly Titcomb

SCHOOL COMMITTEE

The School Committee has general charge and superintendence of the public schools. The School Committee establishes educational goals and policies for the schools consistent with the requirements of the laws of the Commonwealth and standards established by the Commonwealth.

School Committee Members

Gargi Cooper, Chair
Suzanne Wright, Vice-Chair
Amy O'Connor
Francis E. (Ted) Delano III
Carin Marshall

TOWN ORGANIZATION



FINANCE COMMITTEE

The primary duties of the Finance Committee are to advise and make recommendations to Town Meeting on the budget and other areas of municipal finance. It has authority to make transfers from the Town's Reserve Funds and may (with the concurrence of the Select Board) authorize some budget transfers at fiscal year-end. In addition to its research and advisory role, the committee plays a vital role in financial planning.

Finance Committee Members

Timothy Dorsey, Chair
Mary Ellen Fletcher, Vice-Chair
James Goldman
Eric Hartmann
Joan Hilario
Matthew Kirschner
Cinder McNerney
Gail Rosenberg
Jill Sullivan

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 Select Board appoints members. Boards and Commissions are autonomous in their decision-making capabilities, and are typically led by a chairperson and staffed by Town personnel.

- Affordable Housing Trust
- Andrew's Chapel Restoration Committee
- Article 6 Committee
- Board of Assessors
- Board of Health
- Board of the Public Library
- Capital Improvement Committee
- Commission on Disability
- Conservation Commission
- Council on Aging
- Cultural Council
- Earth Removal Advisory Committee
- Emergency Management
- Fence Viewers Committee
- Harbor & Waterfront Advisory Committee

- Historical Commission
- Historic District Commission
- Housing Authority
- Open Space & Recreation Plan Committee
- Planning Board
- Rail Trail Design & Construction Advisory Committee
- Recreation Commission
- Renewable Energy Committee
- Retirement Board
- School Building Committee
- Swampscott for All Ages Committee
- Swampscott Overdose Response Team
- Traffic Study Advisory Committee
- Zoning Board of Appeals



PRINCIPAL TOWN OFFICERS

DEPARTMENT	OFFICIALS	ADDITIONAL AREAS OF AUTHORITY
Executive Administration	Sean R. Fitzgerald, Town Administrator	
Accounting	Patrick Luddy, Asst. Town Accountant	
Assessing	TBD, Assistant Assessor	
Building	Max Kasper, Building Commissioner	Facilities, wiring plumbing
Clerk	Susan J. Duplin, Town Clerk	
Community & Economic Dev.	Marzie Galazka, Director	
Council on Aging	Marilyn Hurwitz, Director	
Facilities	TBD, Director	Joint Town/School
Fire	Graham Archer, Chief	Emergency Management
Health	Jeff Vaughan, Director	Animal Inspector/Control
Library	Alyce Deveau, Director	
Human Resources	Julie DeLillo, Director	Joint Town/School
Police	Ronald Madigan, Chief	
Public Schools	Pamela Angelakis, Superintendent	
Public Works	Gino A. Cresta, Jr. Assistant Town Administrator, Operations	Water, Sewer, Parks, Cemetery, Roads, Engineering
Recreation	Danielle Strauss, Recreation Director	
Treasury/Customer Service	M. Ronald Mendes, Asst. Town Administrator Administration & Finance	Procurement, Budget, Development, Capital Planning
Veterans Service	Michael Sweeney, Veteran's Agent	

TOWN PERSONNEL ANALYSIS

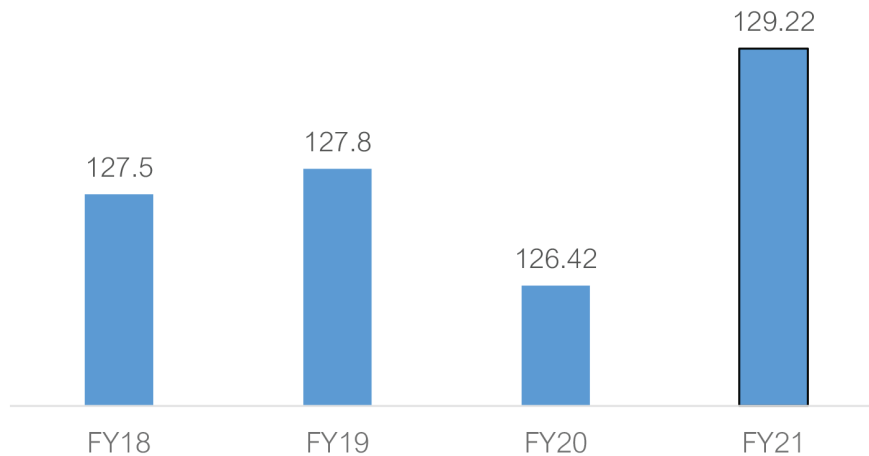


Because personnel costs are the most significant portion of the annual budget, it is critical for the Town to continue to stringently monitor this area. The Town Administrator has sought to review operations and make efficiency improvements, striving to maintain staffing levels and sharing human resources among departments, where possible.

The chart below shows the Town's non-school headcount for FY21. 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 below illustrates the headcount for FY21.

DEPARTMENT	FY 2018		FY 2019		FY 2020		FY 2021		FY2020-21 Differences	
	Head Count	FTE	Head Count	FTE	Head Count	FTE	Head Count	FTE	Head Count	FTE
TOWN ADMINISTRATOR	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
ACCOUNTING	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
ASSESSORS	3.00	2.50	3.00	2.50	1.00	1.00	2.00	1.50	1.00	0.50
BUILDING	7.00	4.10	7.00	4.10	7.00	4.10	7.00	4.10	-	-
SENIOR CENTER	12.00	3.80	12.00	3.80	17.00	3.50	18.00	4.50	1.00	1.00
DPW/WATER/SEWER	22.00	21.00	22.00	21.00	22.00	21.00	22.00	21.00	-	-
FACILITIES	1.00	1.00	1.00	1.00	-	-	1.60	1.60	1.60	1.60
FIRE	34.00	34.00	34.00	34.00	33.00	33.00	33.00	33.00	-	-
HEALTH	4.00	2.50	3.00	1.50	4.00	2.00	4.00	2.00	-	-
LIBRARY	18.00	10.08	18.00	10.08	17.00	10.30	17.00	10.30	-	-
HUMAN RESOURCES	2.00	1.30	3.00	2.30	3.00	2.30	2.00	2.00	(1.00)	(0.30)
COMMUNITY DEVELOPMENT	2.00	1.50	3.00	3.00	3.00	3.00	3.00	3.00	-	-
POLICE	34.00	33.35	34.00	33.42	35.00	34.40	35.00	34.40	-	-
RECREATION	1.00	0.87	2.00	1.10	2.00	1.10	2.00	1.10	-	-
TECHNOLOGY	2.00	1.50	-	-	-	-	-	-	-	-
TOWN CLERK	2.00	2.00	2.50	2.50	3.00	2.14	3.00	2.14	-	-
TREASURY/CUST SERVICE	4.00	4.00	3.50	3.50	5.00	4.58	5.00	4.58	-	-
TOTAL:	152.00	127.50	152.00	127.80	156.00	126.42	158.60	129.22	2.60	2.80

FTE Analysis, FY18-FY21



BUDGET POLICY OBJECTIVES & RELATED GOALS



The FY21 spending plan will allow the Town to maintain its commitment to the “Fundamentals,” a set of policy objectives that seek to promote a single, unified agenda. The primary focus of the Fundamentals includes:

FINANCIAL: Steadily improve the Town’s financial condition through balancing budgets and advancing responsible reserve policies. These policies will 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.

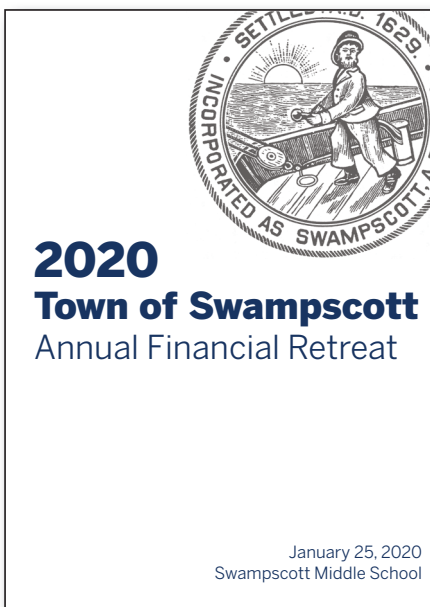
ECONOMIC DEVELOPMENT: Further support the Town through an aggressive agenda that seeks to attract new revenues in a variety of forms: commercial development, property tax, meals tax and building fees.

NEIGHBORHOOD ENHANCEMENT: Continually produce improvements in each and every neighborhood of the Town by updating infrastructure through a functioning Capital Improvement Program, cleaning streets, enhancing open space, and improving quality of life.

COMMUNITY DEVELOPMENT: Fully encourage partnerships between Town government and stakeholders. This includes 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 are supportive of the Town’s desire to make Swampscott a great place to live, work and play.

PUBLIC SAFETY: Constantly improve the protection of the public and its property by initiating policy and providing the necessary resources — including training, manning, or equipment — in order to effectively carry-out the missions of the Town’s law enforcement, fire and emergency management agencies.

GOVERNMENTAL PHILOSOPHY: Be an 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 an honest, fair, equitable, accountable and cost-efficient manner. Develop a responsible plan to allow the Town to maintain and — where necessary and possible — expand services and programs.



In 2020, the Town held its second annual Financial Summit, bringing together the Finance Committee, Capital Improvement Committee, School Committee, Select Board, and Town and School Administrators.



BUDGET OVERVIEW

BUILDING THE BUDGET

The budget is a blueprint of Town services and facilities for FY21. 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.

BUDGET PROCEDURE

The preparation of the Annual Budget for the Town is governed by the provisions of the Town Charter. The budget cycle for FY21 was initiated in November 2019, at which time, the Town presented a comprehensive 10-year financial forecast, where the Select Board and Finance Committee established a tax levy and new growth guideline for Budget FY21 and beyond.

During March and April, 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.

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. 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 Select Board 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.
- 2. 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. 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.
- 3. 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.

BUDGET OVERVIEW



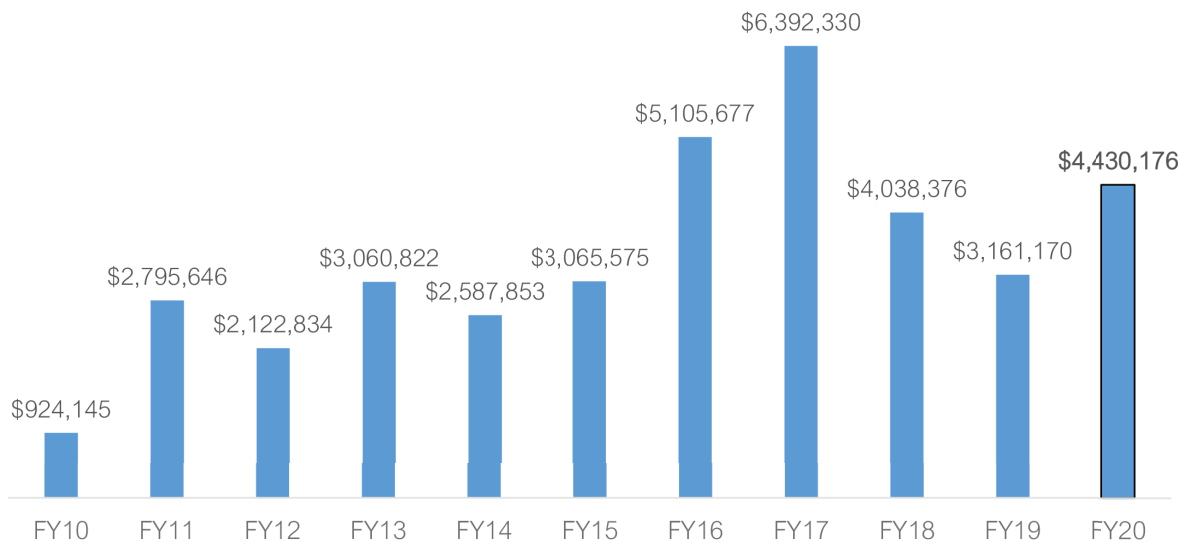
Fund balance and reserve policies should be established to protect the Town from unforeseen increases in expenditures, reductions in revenues, (or a combination of both), or any other extraordinary events. Fund balance and reserve policies also serve to provide an additional source of funding for capital construction and replacement projects. Reserves should normally exceed 15% of the Town’s operating budget.

There are two classes of reserves:

1. Restricted reserves which are to be utilized only for purposes designated
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 provide for the normal replacement of existing capital plan and the financing of capital improvements. Cash flow reserves provide sufficient cash flow for daily financial needs. Contingency reserves provide for unanticipated expenditures. The policies presented here are categorized in the following sections:

Certified Free Cash, FY10-FY21



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

Undesignated 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 Select Board during the next budget cycle.



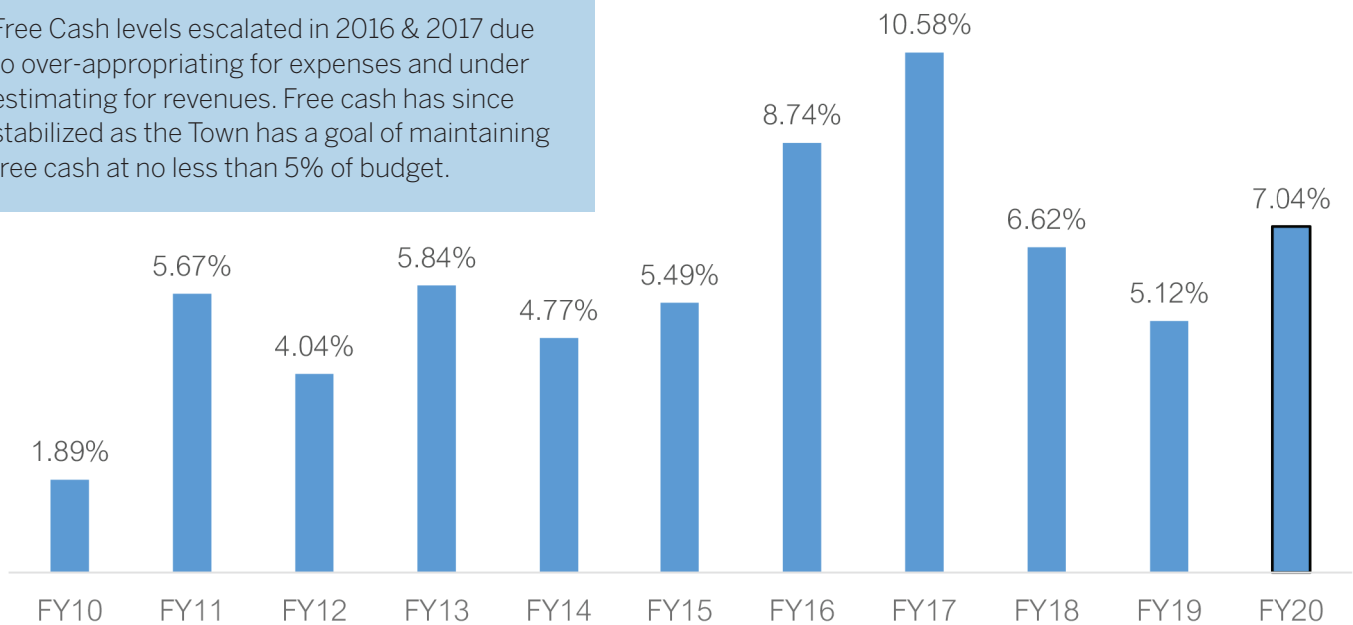
BUDGET OVERVIEW

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.

Certified Free Cash as % of Budget FY12-FY20

Free Cash levels escalated in 2016 & 2017 due to over-appropriating for expenses and under estimating for revenues. Free cash has since stabilized as the Town has a goal of maintaining free cash at no less than 5% of budget.



RESERVE FUND

The Town shall establish and maintain an operating Contingency Reserve, which will provide for emergency expenditures. This reserve will be based upon a target 0.5% 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

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes. Although M.G.L. c. 40, § 5B allows a community to establish one or more stabilization funds to accumulate funds for specific purposes, Swampscott currently has a general stabilization fund and a capital stabilization fund. The Town will endeavor to maintain a balance of 9 to 10 percent of the current operating budget in the general stabilization fund. Withdrawals from the general stabilization fund should only be used to mitigate emergencies, or for other unanticipated events that cannot be supported by current general fund appropriations. Whenever possible, withdrawals of funds should be limited to the amount available above the 9 percent minimum reserve target level.

BUDGET OVERVIEW



CAPITAL STABILIZATION FUND

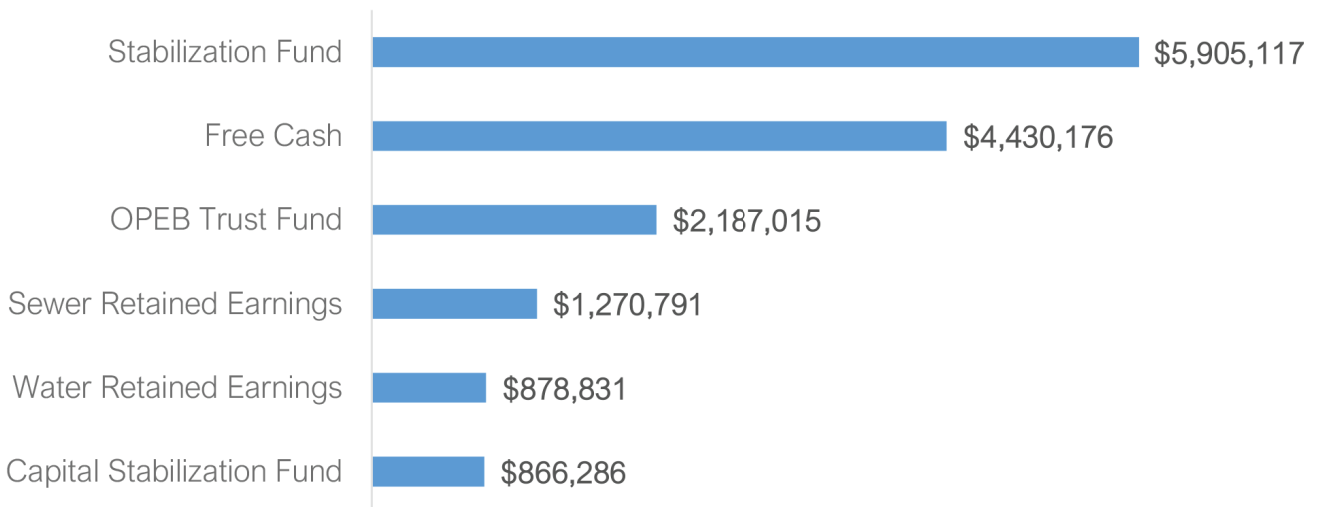
The Town will endeavor to maintain a balance of 2 to 4 percent of the current operating budget in the capital stabilization fund. Withdrawals from the capital stabilization fund should only be used to make emergency repairs or to replace capital assets that are unexpectedly damaged or destroyed when insurance proceeds are insufficient to provide adequate emergency repairs or replacement. Whenever possible, withdrawals of funds should be limited to the amount available above the 2 percent minimum reserve target level.

OPEB TRUST

The Town has created a Trust Fund to offset the "Other Post-Employment Benefits" Liability, which largely represents the cost of providing health & life insurance benefits to retired employees of the Town. This Trust Fund will be invested to maximize investment income, while mitigating risk. The OPEB Trust currently covers approximately 2% of the present value of this liability. The goal is to increase this percentage by 0.25% per year while the Town is paying down its Pension Liability. When the Pension Liability is fully funded, which is expected to occur in 2032, this policy can be re-visited to fund the OPEB Trust at a more aggressive pace.

Stabilization fund balances have been increasing over the past three fiscal years as free cash was appropriated to build up reserves, which is a key financial indicator.

Reserve Balances as of July 1st, 2019





DEVELOPMENT OF THE FY21 BUDGET

The budget development process is structured to integrate long-term plans and issues with the specific choices and decisions in the budget. This year the Town Budget processes started with the development of a 10-year Financial Forecast. The Forecast helped to inform certain budget policies and decisions that needed to be made with the FY21 budget. Each Department Head sat with the Town Administrator and the budget development team to discuss their budget needs and provide reasoning. They were tasked with developing one budget that had level funded expenses and one that had a level service budget. In addition, the budget also incorporates:

STRATEGIC BUDGET: The budget process begins with a review of the adopted long-term plans including the Financial Plan and the Capital Improvement 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. The Town Administrator reviews this data with staff in order to develop the budget guidelines and policies that guide the development of the fiscal year budget.

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 continue to address the OPEB liability and focus on areas of future revenue growth.

CONTEXT

Measuring and analyzing the financial environment in which the town operates

COMMUNICATION

Utilizing downstream and upstream points of contact to interactively assemble data

CLARITY

Refining the budget process and presentation to provide transparency and consistency

COMMUNICATION

Soliciting input from stakeholders to deliver meaningful, actionable results

OVERVIEW OF ESTIMATED REVENUE

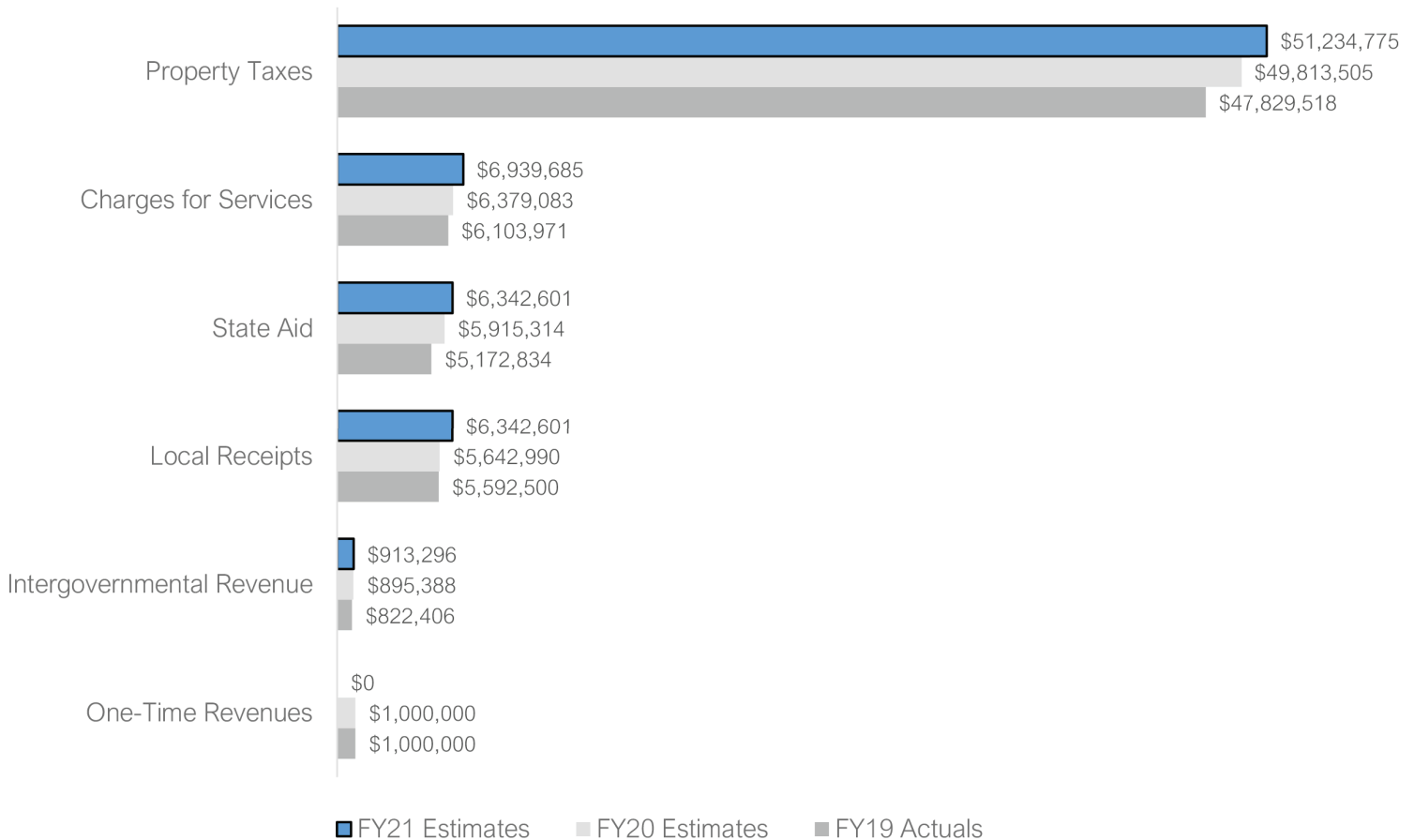


A key component of the budget development process is the identification of revenue assumptions and projections to determine the range of choices that the Town can make in allocating resources. Due to the critical nature of this information, the revenue analysis and the revenue projections are monitored and updated on a monthly basis. If significant changes in revenue streams were to present the potential for shortfalls, this process would allow for action to be taken 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. Property tax revenue is subjected to limitations in state law in the amount the Town can raise from year to year.

Town revenues are divided into six basic categories recommended by the National Committee on Governmental Accounting. The categories are Property 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 FY21.

Revenue Overview FY19-FY21





OVERVIEW OF ESTIMATED REVENUE

PROPERTY 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. 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 five years and updated every year. The Town of Swampscott revalued all real property in FY19, adjusting property values to within 90% of market value. FY23 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 POINTS:

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

- **Tax Levy Amount:** For the last 3 years, the Town reduced the average single family tax bill, which resulted in a net savings of \$226 over this period to the average homeowner. In FY21 the tax levy is expected to increase by 2.0%, plus new growth in order to fund the Town's basic operations.
- **Excess Capacity:** The Town has been assessing and collecting taxes significantly below state-imposed tax limitations under Propositions 2½. This excess taxing capacity allows the Town to have budgetary flexibility in years to come to fund unexpected operating budget increases, major capital projects or absorb the impacts if the economy were to take a sudden downturn.
- **Collection Rate:** It is important to note that the collection rate for property taxes in the Town is in excess of 98% per year. This high collection rate ensures the Town has sufficient cash flow to finance basic town operations.

The Town's Board of Assessors is also responsible for determining the value of personal property through an annual review process.

PROPOSITION 2 ½

This legislative initiative was enacted in 1980 to limit the increases of property taxes in Massachusetts. Proposition 2 ½ has performed its tax limiting function since then in the following manner:

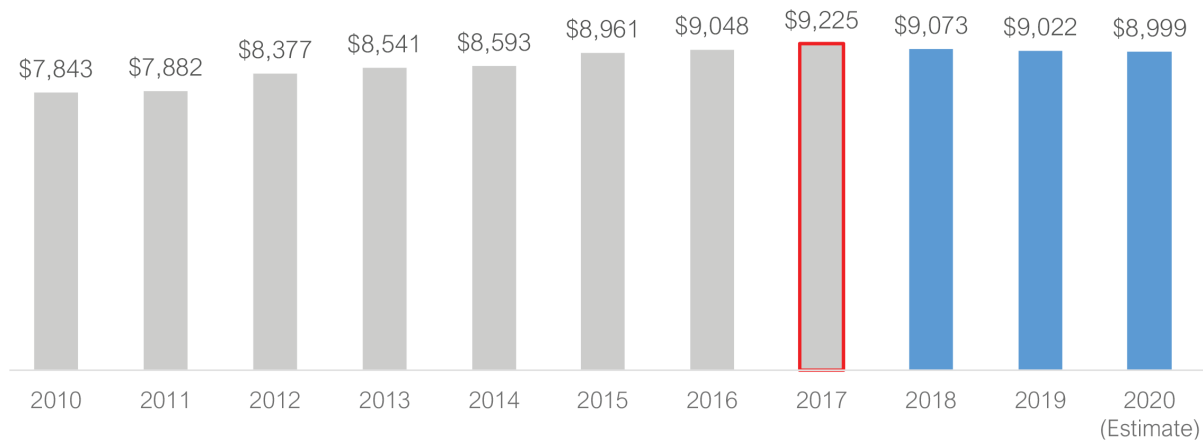
A community's levy limit cannot increase more than 2 ½ % of last year's levy limit, plus new growth or override or debt exclusion amounts. A community therefore must live within the increases prescribed by 2 ½ or a community can opt to pass an override or debt exclusion by successful voting at the polls. This gives voters control over how much additional property tax they are willing to pay.

OVERVIEW OF ESTIMATED REVENUE



Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Values	Single Family Tax Bill
2010	\$1,628,155,900	3421	\$475,930	\$7,843
2011	\$1,627,172,200	3427	\$474,810	\$7,882
2012	\$1,596,658,100	3429	\$465,634	\$8,377
2013	\$1,554,460,700	3429	\$453,328	\$8,541
2014	\$1,576,155,500	3430	\$459,521	\$8,593
2015	\$1,799,074,500	3443	\$522,531	\$8,961
2016	\$1,797,620,900	3443	\$522,109	\$9,048
2017	\$1,822,855,500	3448	\$528,670	\$9,225
2018	\$1,958,006,900	3453	\$567,045	\$9,073
2019	\$2,052,999,200	3459	\$593,524	\$9,022
2020	\$2,178,519,500	3462	\$629,266	\$8,999

Average Single-Family Tax Bill, 2010-2019



The average single-family tax bill has decreased in the last three years. Swampscott's efforts to balance the impact of the average single-family tax bill, reflects an average decrease of \$226 over the last 3 years.

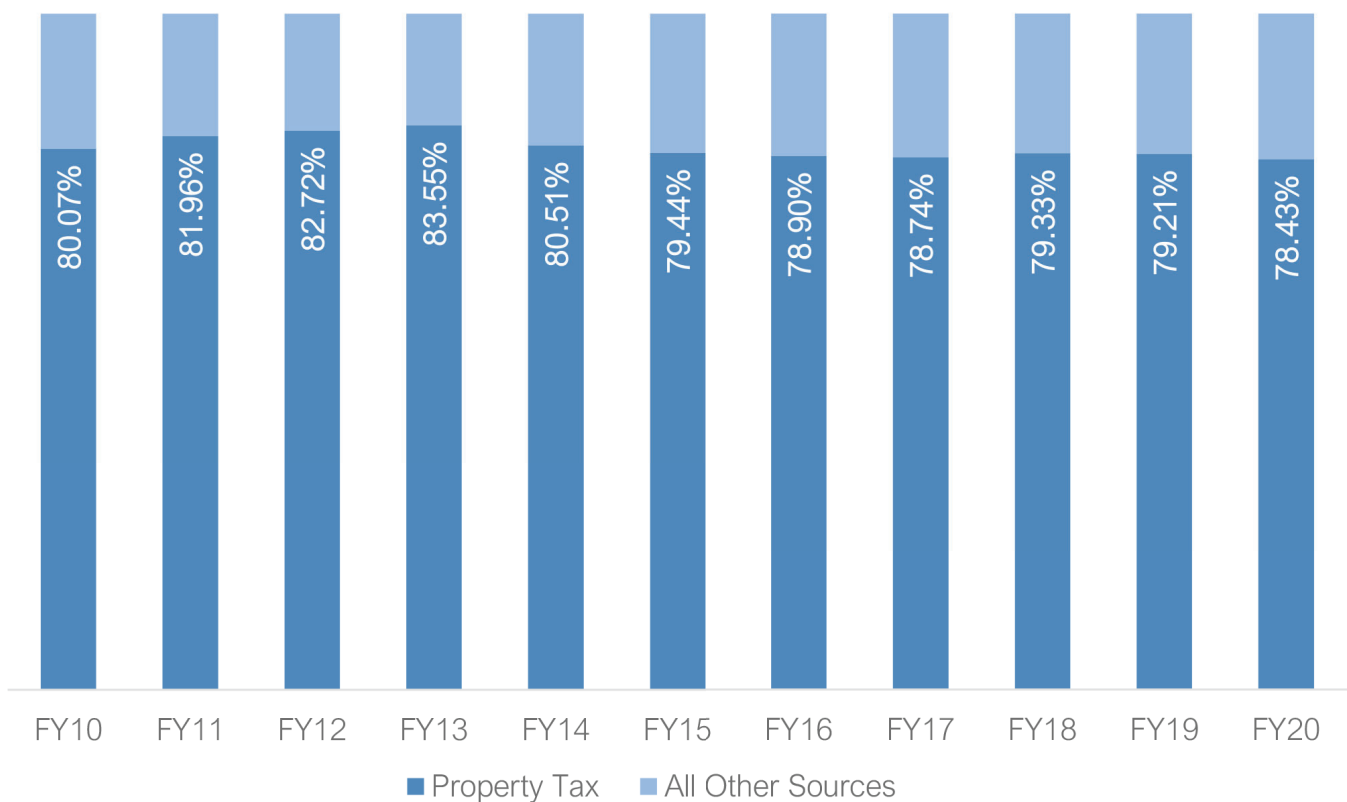


OVERVIEW OF ESTIMATED REVENUE

The high percentage of property tax as a total of the general fund is an indication of the Town's continued dependency on this revenue source. Reductions in state aid or other General Fund revenues that are more volatile contribute to this trend. The high reliance on property taxes to fund operations can have a considerable impact on the Town's tax rate and taxing capacity if property values were to significantly decline. This trend can also have a significant impact on the Town's cash flow if tax delinquencies grow. However, this funding source is more dependable, resulting in a higher level of budget stability.

Swampscott has a heavy reliance on taxes to support their budget. However, over the last 6 fiscal years the % of revenue derived from the tax levy has dipped below the historic 80% mark.

Property Tax as % of General Fund Revenue (FY10-FY20)



OVERVIEW OF ESTIMATED REVENUE



LOCAL RECEIPTS

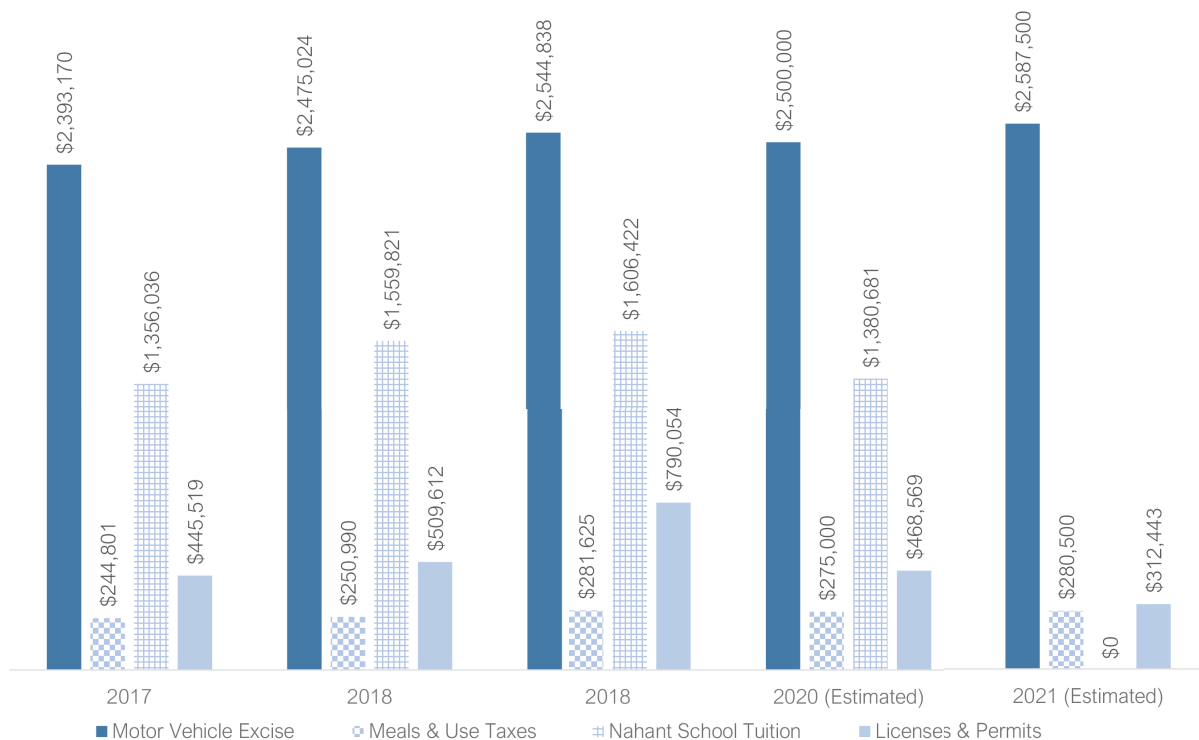
While property taxes make up a significant portion of the Town's revenue sources, another important series of categories of revenue that make up a substantial part of the Town's financial picture is revenue obtained through local services, and are related directly to the local economy.

MAJOR POINTS:

There are several categories of Local Receipts that are discussed below:

- **Motor Vehicle Excise:** These tax receipts are directly related to the economy because they are directly impacted by sales of motor vehicles, which is a cyclical market that rises and falls based on the local economy.
- **Meals Tax:** These receipts from local restaurants can be impacted by economic development activities in town since they are directly proportional to the success of local restaurants.
- **Nahant School Tuition:** At the special Fall 2019 Town Meeting, the Town adopted a Non-resident Tuition Revolving Fund. These receipts will now be deposited into that fund and will no longer be part of the general fund revenue stream.
- **Licenses & Permits:** The Town's ability to attract development not only affects local property taxes, but is also reflected in the amount of fee revenue the Town is able to retain when developers file for building permits. The sustaining strength of this revenue item is an indicator that the Town's local real estate market remains strong.

Local Receipts, FY17-FY21





OVERVIEW OF ESTIMATED REVENUE

Local receipts are comprised of permits, licenses, charges for services, fees, fines, investment income, and other miscellaneous revenues. Any increase or decrease in this area is an indication of the local economy and investment market. The small fluctuations in receipts year to year can be attributed to such items as building permits, bond premiums, and investment income.

STATE AID

In addition to local revenue sources, such as property taxes and local receipts, the Town also received support from the Commonwealth of Massachusetts to help offset costs locally. The major categories of State Aid are as follows:

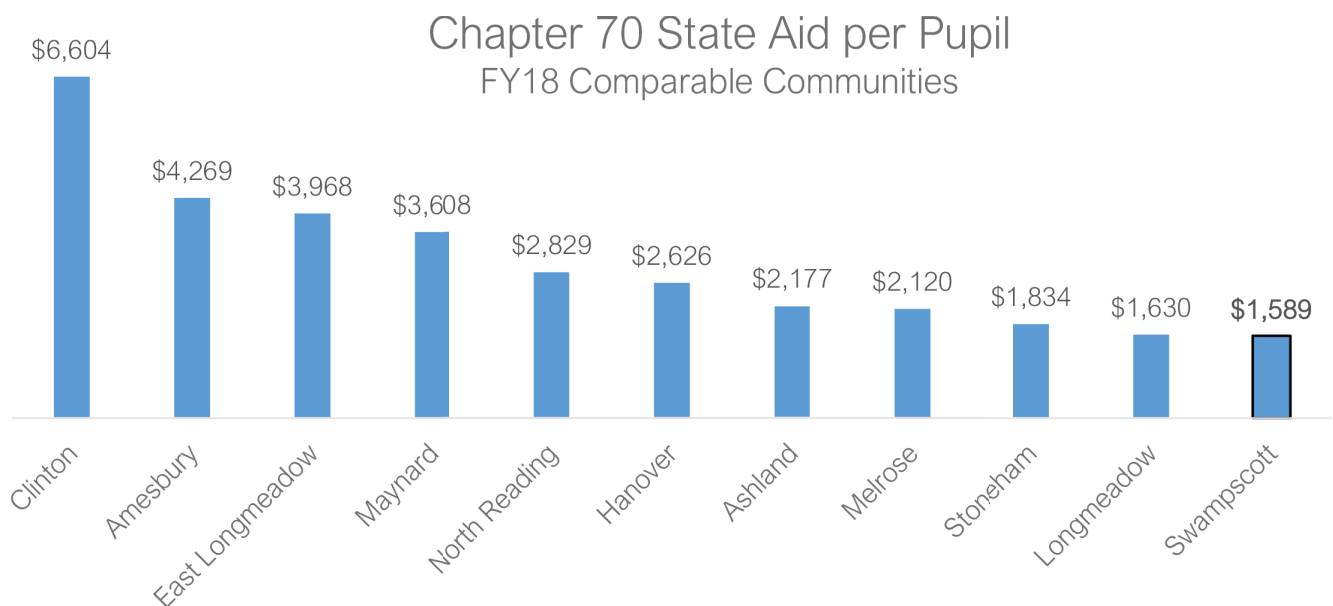
In addition to local revenue sources, such as property taxes and local receipts, the Town also receives support from the Commonwealth of Massachusetts to help offset costs locally. The State's largest local aid programs are tailored to help the municipalities that have relatively low revenue-generating abilities. Municipalities with higher local aid per capita tend to be those with lower property values. Compared to the peer group, Swampscott has higher average property assessments which account for the lower state aid.

Chapter 70: This major line item of State Aid is the Commonwealth's method of supporting local public school in a way that is intended to ensure that there is parity amongst school districts throughout the Commonwealth.

Unrestricted Local Aid: This important source of funding is more designed to ensure funding parity amongst cities and towns for general operations.

Other Categories: There are some other categories that are intended to fund specific local issues that are important statewide.

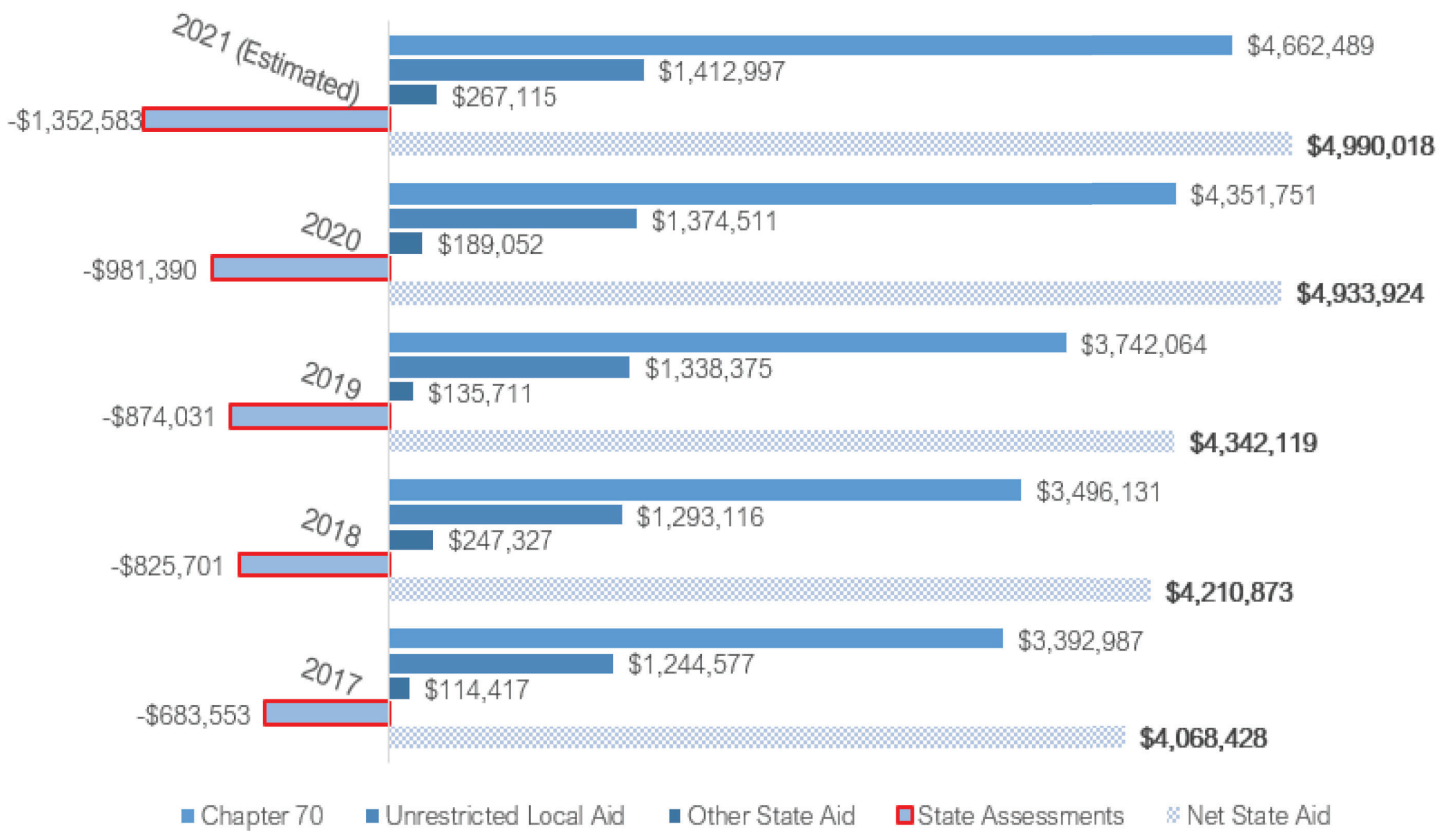
State Assessments: In addition to providing support, the Town is also charged for several services that are paid for state-wide, but the Town benefits from these services, so the Town is charged a proportional share of the cost of these services.



OVERVIEW OF ESTIMATED REVENUE



State Aid and Assessments





Town of Swampscott

Summary of Revenue Estimates For Fiscal Year 2021

Source/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Original Estimate FY 2020	Final Estimate FY 2020	Year-to-Date FY 2020	Initial Estimate FY 2021	% Variance vs. Est. FY20
<u>TAX LEVY LIMIT CALCULATION</u>									
TAX LEVY LIMIT BASE (prior fiscal year limit)	\$44,834,702	\$46,604,909	\$48,386,445		\$50,034,670	\$50,034,671		\$51,665,474	
ANNUAL INCREASE TO LEVY LIMIT (2.5%)	\$1,120,868	\$1,165,123	\$1,209,661		\$1,250,867	\$1,250,867		\$1,291,637	
NEW GROWTH	\$649,339	\$616,414	\$438,564		\$425,000	\$379,936		\$425,000	
NEW TAX LEVY LIMIT	\$46,604,909	\$48,386,445	\$50,034,671		\$51,710,537	\$51,665,474		\$53,382,111	
PLUS: DEBT EXCLUSION	\$2,663,334	\$1,794,646	\$1,766,111		\$1,746,757	\$1,744,994		\$1,723,604	
MAXIMUM ALLOWABLE TAX LEVY	\$49,268,243	\$50,181,091	\$51,800,782		\$53,457,294	\$53,410,468		\$55,105,715	
<u>CALCULATION OF TAX LEVY</u>									
TOTAL APPROPRIATIONS	\$64,513,992	\$64,714,067	\$67,085,010	\$65,437,690	\$68,741,643	\$69,096,280		\$69,948,435	
LESS: ENTERPRISE FUND OFFSETS	(\$820,000)	(\$813,115)	(\$822,406)	(\$818,507)	(\$895,388)	(\$895,388)		(\$913,296)	
LESS: BUDGETED STATE AID	(\$4,129,673)	(\$4,219,742)	(\$5,172,834)	(\$4,507,416)	(\$5,716,285)	(\$5,915,314)		(\$6,342,601)	
LESS: BUDGETED LOCAL RECEIPTS	(\$5,045,465)	(\$4,600,500)	(\$5,592,500)	(\$5,079,488)	(\$5,795,809)	(\$5,642,990)		(\$4,382,064)	
LESS: BUDGETED ENTERPRISE FUND RECEIPTS	(\$5,950,698)	(\$6,167,689)	(\$6,103,971)	(\$6,074,119)	(\$6,525,656)	(\$6,834,083)		(\$7,085,699)	
LESS: TRANSFERS FROM FREE CASH	(\$300,000)	(\$1,175,000)	(\$1,000,000)	(\$825,000)	\$0	(\$1,000,000)		\$0	
LESS: OTHER AVAILABLE FUNDS	(\$404,026)	(\$30,000)	\$0	(\$144,675)	\$0	\$0		\$0	
PLUS: OVERLAY	\$275,968	\$323,734	\$26,804	\$208,835	\$5,000	\$4,691		\$10,000	
SUBTOTAL (NET TAX LEVY)	\$48,140,098	\$48,031,755	\$48,420,103	\$48,197,319	\$49,813,505	\$48,813,196		\$51,234,775	2.85%
NET TAX LEVY PER POLICY					\$49,813,505	\$49,813,505		\$51,234,775	2.85%
EXCESS LEVY CAPACITY	\$1,128,144	\$2,149,336	\$3,380,680	\$2,219,387	\$3,643,789	\$4,597,272		\$3,870,940	6.23%
ACTUAL TAX COLLECTIONS	\$48,041,395	\$47,817,132	\$47,829,518	\$47,896,015			\$34,609,818		
TAX COLLECTION RATE	99.79%	99.55%	98.78%	99.37%					
<u>STATE AID</u>									
CHAPTER 70 AID	\$3,392,987	\$3,496,131	\$3,742,064	\$3,543,727	\$4,187,678	\$4,351,751	\$2,535,478	\$4,662,489	11.34%
UNRESTR. LOCAL AID	\$1,244,577	\$1,293,116	\$1,338,375	\$1,292,023	\$1,374,511	\$1,374,511	\$801,794	\$1,412,997	2.80%
CHARTER SCHOOL REIMB	\$14,573	\$107,457	\$28,147	\$50,059	\$58,267	\$132,102	\$133,501	\$203,582	249.40%
VETERANS/ELDERLY EXEMPTIONS/VETERANS BENEFIT	\$76,587	\$66,377	\$82,966	\$75,310	\$70,373	\$30,908	\$26,432	\$36,928	-47.53%
STATE OWNED LAND	\$1,267	\$1,266	\$1,374	\$1,302	\$1,495	\$1,563	\$904	\$1,554	3.95%
PUBLIC LIBRARY OFFSET	\$21,990	\$72,227	\$23,224	\$39,147	\$23,961	\$24,479	\$23,961	\$25,051	4.55%
STATE AID	\$4,751,981	\$5,036,574	\$5,216,150	\$5,001,568	\$5,716,285	\$5,915,314	\$3,522,070	\$6,342,601	10.96%
<u>LOCAL RECEIPTS</u>									
MOTOR VEHICLE EXCISE	\$2,393,170	\$2,475,024	\$2,544,838	\$2,471,011	\$2,500,000	\$2,500,000	\$322,664	\$2,587,500	3.50%
MEALS/ROOMS TAX	\$244,801	\$250,990	\$281,625	\$259,139	\$275,000	\$275,000	\$156,227	\$280,500	2.00%
BOAT EXCISE	\$4,951	\$5,085	\$3,803	\$4,613	\$4,590	\$4,000	\$3,125	\$4,000	-12.85%
PENALTIES/INTEREST ON OVERDUE TAXES	\$174,207	\$167,886	\$187,088	\$176,394	\$190,300	\$185,890	\$144,746	\$190,300	0.00%
FEES	\$81,665	\$92,864	\$41,930	\$72,153	\$80,000	\$40,000	\$32,657	\$40,000	-50.00%
RENTALS	\$195,401	\$193,502	\$211,821	\$200,241	\$190,000	\$230,000	\$144,412	\$230,000	21.05%
DEPT REVENUE - LIBRARY	\$3,639	\$1,777	\$1,391	\$2,269	\$1,500	\$1,500	\$389	\$1,500	0.00%
DEPT REVENUE - CEMETERY	\$54,710	\$47,785	\$43,320	\$48,605	\$50,000	\$40,000	\$33,535	\$40,000	-20.00%
DEPT REVENUE - RECREATION	\$42,557	\$37,319	\$41,035	\$40,304	\$45,000	\$40,000	\$9,229	\$40,000	-11.11%
DEPT REVENUE - OTHER	\$145,978	\$172,157	\$250,055	\$189,397	\$171,500	\$196,500	\$101,301	\$198,465	15.72%



Town of Swampscott

Summary of Revenue Estimates For Fiscal Year 2021

Source/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Original Estimate FY 2020	Final Estimate FY 2020	Year-to-Date FY 2020	Initial Estimate FY 2021	% Variance vs. Est. FY20
LICENSES & PERMITS	\$445,519	\$509,612	\$790,054	\$581,728	\$468,569	\$468,569	\$312,443	\$477,940	2.00%
FINES/FORFEITS	\$81,001	\$79,558	\$78,646	\$79,735	\$85,850	\$75,850	\$68,813	\$76,609	-10.76%
INVESTMENT INCOME	\$117,518	\$181,936	\$224,922	\$174,792	\$200,000	\$205,000	\$110,893	\$215,250	7.62%
MISC RECURRING**	\$328,140	\$106,933	\$75,832	\$170,302	\$0	\$0	\$10,000	\$0	
MISC NON-RECURRING**	\$77,404	\$82,448	\$66,323	\$75,392	\$0	\$0	\$451,780	\$0	
SUBTOTAL CONTINUING LOCAL RECEIPTS	\$4,390,661	\$4,404,876	\$4,842,682	\$4,546,073	\$4,262,309	\$4,262,309	\$1,902,213	\$4,382,064	2.81%
DEPT REVENUE - SCHOOL (NAHANT TUITION)	\$1,356,036	\$1,559,821	\$1,606,422	\$1,507,426	\$1,363,500	\$1,380,681	\$511,660	\$0	-100.00%
SPED MEDICAID REIMB	\$174,266	\$171,156	\$165,528	\$170,317	\$170,000	\$0	\$994	\$0	-100.00%
SUBTOTAL WITHDRAWN LOCAL RECEIPTS	\$1,530,302	\$1,730,977	\$1,771,950	\$1,677,743	\$1,533,500	\$1,380,681	\$512,655	\$0	-100.00%
SUBTOTAL ALL LOCAL RECEIPTS	\$5,920,963	\$6,135,853	\$6,614,632	\$6,223,816	\$5,795,809	\$5,642,990	\$2,414,868	\$4,382,064	-24.39%
INTER-FUND ADJUSTMENTS									
ENTERPRISE FUND REIMB/INDIRECT COSTS	\$820,000	\$813,115	\$822,406	\$818,507	\$895,388	\$895,388	\$522,310	\$913,296	2.00%
SUBTOTAL INTER-FUND REVENUE	\$820,000	\$813,115	\$822,406	\$818,507	\$895,388	\$895,388	\$522,310	\$913,296	2.00%
ONE TIME REVENUE TO SUPPORT BUDGET									
FREE CASH USED TO REDUCE TAX RATE	\$300,000	\$1,000,000	\$1,000,000	\$766,667	\$0	\$1,000,000	\$0	\$0	
OTHER AVAILABLE FUNDS	\$404,026	\$30,000	\$0	\$144,675	(\$5,000)	(\$4,691)	(\$4,691)	(\$10,000)	100.00%
SUBTOTAL FROM ONE TIME REVENUE	\$704,026	\$1,030,000	\$1,000,000	\$911,342	(\$5,000)	\$995,309	(\$4,691)	(\$10,000)	100.00%
TOTAL GENERAL FUND REVENUE	\$60,238,365	\$60,832,674	\$61,482,706	\$60,851,248	\$62,215,987	\$62,262,197	\$41,064,374	\$62,862,736	1.04%
ENTERPRISE FUNDS									
SEWER RECEIPTS	\$2,317,053	\$2,252,802	\$2,278,585	\$2,282,813	\$2,472,788	\$2,756,215	\$1,337,306	\$2,759,166	0.11%
WATER RECEIPTS	\$3,787,172	\$3,587,878	\$3,747,195	\$3,707,415	\$3,862,424	\$3,887,424	\$1,815,642	\$4,132,072	6.29%
PEG RECEIPTS	\$98,253	\$208,436	\$196,853	\$167,847	\$190,444	\$190,444	\$98,743	\$194,461	2.11%
SUBTOTAL FROM ENTERPRISE FUNDS	\$6,202,477	\$6,049,116	\$6,222,633	\$6,158,075	\$6,525,656	\$6,834,083	\$3,251,691	\$7,085,699	3.68%
TOTAL REVENUE (GENERAL & ENTERPRISE)	\$66,440,842	\$66,881,789	\$67,705,339	\$67,009,323	\$68,741,643	\$69,096,280	\$44,316,065	\$69,948,435	1.76%



Town of Swampscott

Summary of Budget Recommendations For Fiscal Year 2021

Function/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY2021	% Variance vs. Budget FY20
<u>LEGISLATIVE/TOWN MEETING</u>									
TOWN MODERATOR	\$0	\$32	\$0	\$8	\$200	\$200	\$0	\$200	0.0%
FINANCE COMMITTEE	\$2,724	\$210	\$2,995	\$2,157	\$3,000	\$3,000	\$643	\$3,000	0.0%
RESERVE FUND	\$0	\$60,000	\$0	\$15,000	\$216,750	\$216,750	\$0	\$275,000	26.9%
TOTAL LEGISLATIVE/TOWN MEETING	\$2,724	\$60,242	\$2,995	\$17,164	\$219,950	\$219,950	\$643	\$278,200	26.5%
<u>ADMINISTRATION & FINANCE</u>									
SELECTBOARD	\$13,833	\$9,135	\$10,531	\$11,680	\$21,500	\$23,607	\$7,872	\$20,000	-7.0%
TOWN ADMINISTRATOR	\$197,982	\$200,159	\$222,927	\$210,928	\$275,969	\$279,092	\$129,827	\$263,272	-4.6%
TOWN ACCOUNTANT	\$295,647	\$244,882	\$269,181	\$267,743	\$256,606	\$272,230	\$135,866	\$255,150	-0.6%
ASSESSORS	\$179,049	\$201,321	\$192,233	\$187,856	\$190,739	\$201,794	\$84,124	\$161,007	-15.6%
TREASURER/COLLECTOR	\$324,952	\$362,832	\$369,931	\$342,894	\$387,777	\$388,185	\$223,321	\$427,467	10.2%
INFORMATION TECHNOLOGY	\$583,090	\$485,867	\$572,222	\$502,294	\$515,116	\$558,080	\$373,562	\$525,400	2.0%
PARKING ENFORCEMENT	\$3,192	\$2,324	\$4,058	\$3,014	\$3,000	\$3,000	\$1,383	\$3,000	0.0%
LEGAL/LIABILITY INSURANCE	\$704,864	\$700,922	\$570,086	\$526,072	\$612,500	\$639,098	\$522,233	\$650,000	6.1%
HUMAN RESOURCES	\$90,558	\$70,830	\$114,033	\$124,832	\$152,050	\$162,450	\$84,942	\$175,650	15.5%
SALARY RESERVES/END OF EMPLOYMENT	\$494,463	\$178,759	\$294,866	\$322,696	\$293,000	\$293,000	\$137,202	\$376,500	28.5%
TOWN CLERK/ELECTIONS	\$189,393	\$197,935	\$204,621	\$190,123	\$220,980	\$220,980	\$100,661	\$202,769	-8.2%
TOTAL ADMINISTRATION & FINANCE	\$3,077,024	\$2,654,965	\$2,824,688	\$2,609,459	\$2,929,237	\$3,041,515	\$1,800,992	\$3,060,215	4.5%
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>									
CONSERVATION COMMISSION	\$1,234	\$5,873	\$837	\$2,262	\$1,650	\$1,650	\$957	\$1,650	0.0%
COMMUNITY DEVELOPMENT	\$105,060	\$128,032	\$120,464	\$106,904	\$222,664	\$223,223	\$131,601	\$237,460	6.6%
BOARD OF APPEALS	\$6,069	\$5,594	\$5,865	\$6,326	\$7,500	\$7,546	\$5,532	\$7,546	0.6%
BUILDING DEPT.	\$207,895	\$195,441	\$204,858	\$201,788	\$232,364	\$233,864	\$119,509	\$224,062	-3.6%
HEALTH DEPT.	\$163,527	\$100,777	\$97,494	\$127,228	\$109,048	\$109,328	\$61,462	\$107,498	-1.4%
RECREATION	\$41,449	\$50,958	\$64,132	\$46,607	\$62,800	\$62,800	\$30,612	\$63,300	0.8%
HISTORICAL COMMISSION	\$10,476	\$1,137	\$766	\$4,640	\$4,250	\$4,305	\$0	\$4,250	0.0%
TOTAL COMMUNITY DEVELOPMENT	\$535,711	\$487,812	\$494,416	\$495,756	\$640,276	\$642,716	\$349,673	\$645,766	0.9%
<u>PUBLIC SERVICES</u>									
FACILITIES	\$0	\$293,345	\$401,111	\$173,614	\$532,000	\$638,035	\$235,897	\$686,900	29.1%
DPW - CEMETERY	\$226,753	\$170,359	\$184,001	\$186,137	\$191,463	\$194,566	\$100,934	\$194,513	1.6%
DPW - GENERAL	\$1,165,356	\$1,203,085	\$1,255,154	\$1,208,768	\$1,327,715	\$1,419,940	\$765,051	\$1,425,208	7.3%
SOLID WASTE/RECYCLING	\$908,627	\$1,263,432	\$1,307,350	\$1,092,203	\$1,250,000	\$1,257,550	\$734,507	\$1,125,000	-10.0%
TOTAL PUBLIC SERVICES	\$2,300,736	\$2,930,221	\$3,147,617	\$2,660,722	\$3,301,178	\$3,510,091	\$1,836,390	\$3,431,621	4.0%



Town of Swampscott

Summary of Budget Recommendations For Fiscal Year 2021

Function/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY2021	% Variance vs. Budget FY20
<u>PUBLIC SAFETY</u>									
POLICE	\$4,162,499	\$4,124,639	\$4,171,538	\$4,094,925	\$4,023,076	\$4,028,962	\$2,296,221	\$4,015,160	-0.2%
CONSTABLES	\$100	\$0	\$0	\$25	\$100	\$100	\$0	\$100	0.0%
HARBORMASTER	\$5,383	\$21,135	\$26,590	\$18,491	\$28,500	\$28,965	\$18,568	\$29,300	2.8%
FIRE	\$3,574,104	\$3,393,354	\$3,597,260	\$3,449,222	\$3,606,221	\$3,626,924	\$2,000,870	\$3,676,802	2.0%
EMERGENCY MANAGEMENT	\$3,086	\$2,941	\$1,000	\$2,984	\$9,000	\$12,278	\$6,133	\$7,000	-22.2%
ANIMAL CONTROL	\$19,985	\$19,925	\$26,649	\$22,177	\$22,725	\$24,083	\$12,237	\$22,725	0.0%
TOTAL PUBLIC SAFETY	\$7,765,157	\$7,561,994	\$7,823,038	\$7,587,823	\$7,689,622	\$7,721,313	\$4,334,028	\$7,751,086	0.8%
<u>HUMAN SERVICES</u>									
SENIOR CENTER	\$117,447	\$124,762	\$119,593	\$122,306	\$139,665	\$140,354	\$70,639	\$249,607	78.7%
VETERANS SERVICES	\$56,659	\$56,619	\$80,442	\$63,362	\$68,200	\$70,700	\$27,190	\$78,200	14.7%
LIBRARY	\$745,778	\$740,975	\$696,517	\$722,492	\$760,870	\$760,870	\$429,755	\$789,792	3.8%
TOTAL HUMAN SERVICES	\$919,884	\$922,356	\$896,551	\$908,160	\$968,735	\$971,924	\$527,584	\$1,117,599	15.4%
<u>PUBLIC SCHOOLS</u>									
REGIONAL VOCATIONAL DISTRICT	\$424,768	\$315,111	\$337,202	\$392,569	\$504,206	\$504,206	\$375,192	\$525,000	4.1%
SWAMPSCOTT PUBLIC SCHOOLS	\$27,637,500	\$28,197,500	\$29,278,991	\$27,842,498	\$29,620,402	\$29,620,402	\$14,627,717	\$28,983,254	-2.2%
TOTAL PUBLIC SCHOOLS	\$28,062,268	\$28,512,611	\$29,616,193	\$28,235,066	\$30,124,608	\$30,124,608	\$15,002,909	\$29,508,254	-2.0%
<u>OTHER</u>									
DEBT SERVICE	\$4,370,641	\$3,362,786	\$3,307,292	\$3,879,617	\$3,375,510	\$3,375,510	\$2,080,805	\$3,646,990	8.0%
EMPLOYEE BENEFITS	\$10,667,857	\$11,241,053	\$11,176,069	\$10,824,252	\$11,985,481	\$11,991,286	\$9,058,445	\$12,070,422	0.7%
STATE ASSESSMENTS & OFFSETS	\$683,553	\$825,701	\$874,031	\$761,551	\$981,390	\$981,390	\$530,408	\$1,352,583	37.8%
TOTAL OTHER	\$15,722,051	\$15,429,540	\$15,357,392	\$15,465,419	\$16,342,381	\$16,348,186	\$11,669,658	\$17,069,995	4.5%
TOTAL EXPENSES GENERAL FUND	\$58,385,555	\$58,559,739	\$60,162,889	\$57,979,569	\$62,215,987	\$62,580,302	\$35,521,876	\$62,862,736	1.0%
<u>ENTERPRISE FUNDS</u>									
SEWER EXPENSES	\$2,062,472	\$2,163,219	\$2,477,544	\$2,152,096	\$2,472,788	\$2,693,586	\$1,467,984	\$2,759,166	2.4%
WATER EXPENSES	\$3,391,332	\$3,465,631	\$3,456,864	\$3,444,966	\$3,862,424	\$3,883,351	\$2,445,863	\$4,132,072	6.4%
PEG EXPENSES	\$0	\$0	\$0	\$0	\$190,444	\$190,444	\$138,621	\$194,461	2.1%
TOTAL EXPENSES ENTERPRISE FUNDS	\$5,453,804	\$5,628,851	\$5,934,408	\$5,597,062	\$6,525,656	\$6,767,381	\$4,052,468	\$7,085,699	4.7%
TOTAL APPROPRIATIONS	\$63,839,358	\$64,188,590	\$66,097,297	\$63,576,631	\$68,741,643	\$69,347,683	\$39,574,344	\$69,948,435	1.8%
<u>SURPLUS (DEFICIT) ANALYSIS</u>									
<u>GENERAL FUND</u>									
TOTAL GENERAL FUND REVENUE:	\$60,238,365	\$60,832,674	\$61,482,706	\$60,851,248	\$62,215,987		\$41,064,374	\$62,862,736	



Town of Swampscott

Summary of Budget Recommendations For Fiscal Year 2021

Function/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY2021	% Variance vs. Budget FY20
TOTAL GENERAL FUND EXPENSES:	\$58,385,555	\$58,559,739	\$60,162,889	\$59,036,061	\$62,215,987		\$35,521,876	\$62,862,736	
SURPLUS (DEFICIT):	\$1,852,810	\$2,272,934	\$1,319,816	\$1,815,187	\$0		\$5,542,498	\$0	
SEWER									
TOTAL SEWER ENTERPRISE REVENUE:	\$2,317,053	\$2,252,802	\$2,278,585	\$2,282,813	\$2,472,788		\$1,337,306	\$2,759,166	
TOTAL SEWER ENTERPRISE EXPENSES:	\$2,062,472	\$2,163,219	\$2,477,544	\$2,152,096	\$2,472,788		\$1,467,984	\$2,759,166	
SURPLUS (DEFICIT):	\$254,581	\$89,582	-\$198,959	\$130,717	\$0		-\$130,678	\$0	
SEWER RETAINED EARNINGS	\$1,247,356	\$1,488,209	\$1,076,809	\$1,270,791					
WATER									
TOTAL WATER ENTERPRISE REVENUE:	\$3,787,172	\$3,587,878	\$3,747,195	\$3,707,415	\$3,862,424		\$1,815,642	\$4,132,072	
TOTAL WATER ENTERPRISE EXPENSES:	\$3,391,332	\$3,465,631	\$3,456,864	\$3,444,966	\$3,862,424		\$2,445,863	\$4,132,072	
SURPLUS (DEFICIT):	\$395,840	\$122,247	\$290,331	\$262,449	\$0		-\$630,221	\$0	
WATER RETAINED EARNINGS	\$523,934	\$922,558	\$1,190,002	\$878,831					
PEG									
TOTAL PEG ENTERPRISE REVENUE:	\$98,253	\$208,436	\$196,853	\$167,847	\$190,444		\$98,743	\$194,461	
TOTAL PEG ENTERPRISE EXPENSES:	\$219,593	\$146,057	\$89,253	\$0	\$190,444		\$138,621	\$194,461	
SURPLUS (DEFICIT):	-\$121,340	\$62,378	\$107,600	\$167,847	\$0		-\$39,878	\$0	
TRANSFERS IN:			\$105,465						
FUND BALANCE	\$21,540	\$83,918	\$296,983	\$134,147			\$241,202		
RECREATION REVOLVING									
TOTAL RECREATION REVOLVING REVENUE:	\$242,534	\$250,966	\$269,022	\$254,174			\$111,835		
TOTAL RECREATION REVOLVING EXPENSES:	\$244,851	\$233,647	\$242,409	\$240,302			\$192,729		
SURPLUS (DEFICIT):	-\$2,317	\$17,319	\$26,613	\$13,872			-\$80,894		
TRANSFERS OUT:		-\$18,951							
FUND BALANCE	\$234,087	\$232,455	\$259,067	\$241,870			\$177,376		
COUNCIL ON AGING REVOLVING									
TOTAL COA REVOLVING REVENUE:	\$23,413	\$25,006	\$22,341	\$23,587			\$10,410		
TOTAL COA REVOLVING EXPENSES:	\$19,131	\$22,478	\$20,639	\$20,750			\$6,801		
SURPLUS (DEFICIT):	\$4,282	\$2,527	\$1,702	\$2,837			\$3,609		
FUND BALANCE	\$34,557	\$37,084	\$38,786	\$36,809			\$40,418		
LIBRARY REVOLVING									
TOTAL LIBRARY REVOLVING REVENUE:	\$2,514	\$1,411	\$1,552	\$1,826			\$799		
TOTAL LIBRARY REVOLVING EXPENSES:	\$2,917	\$1,401	\$1,541	\$1,953			\$564		
SURPLUS (DEFICIT):	-\$403	\$10	\$11	-\$128					



Town of Swampscott

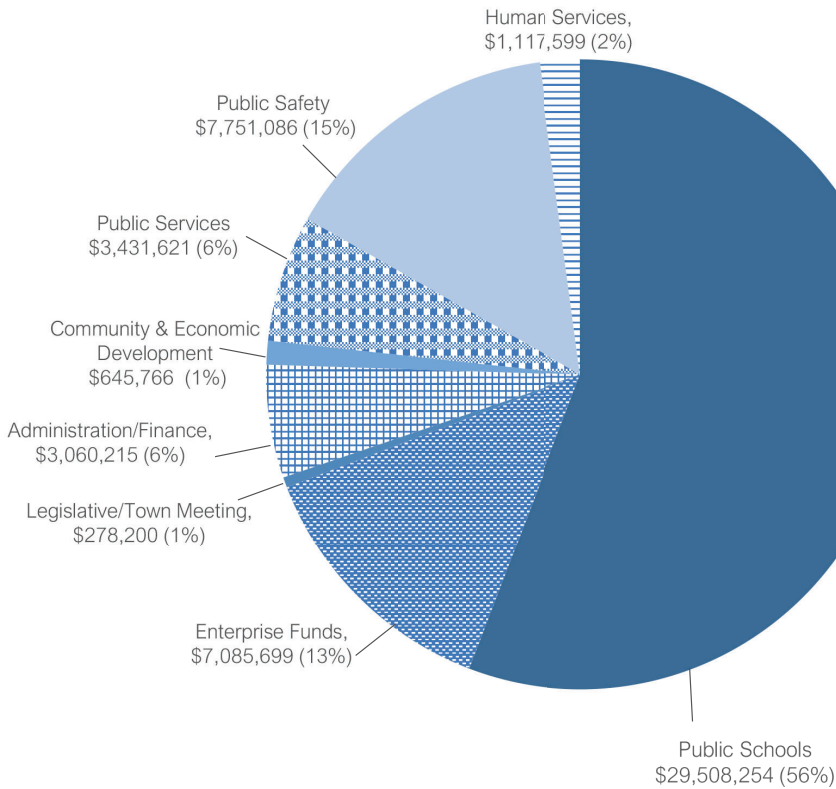
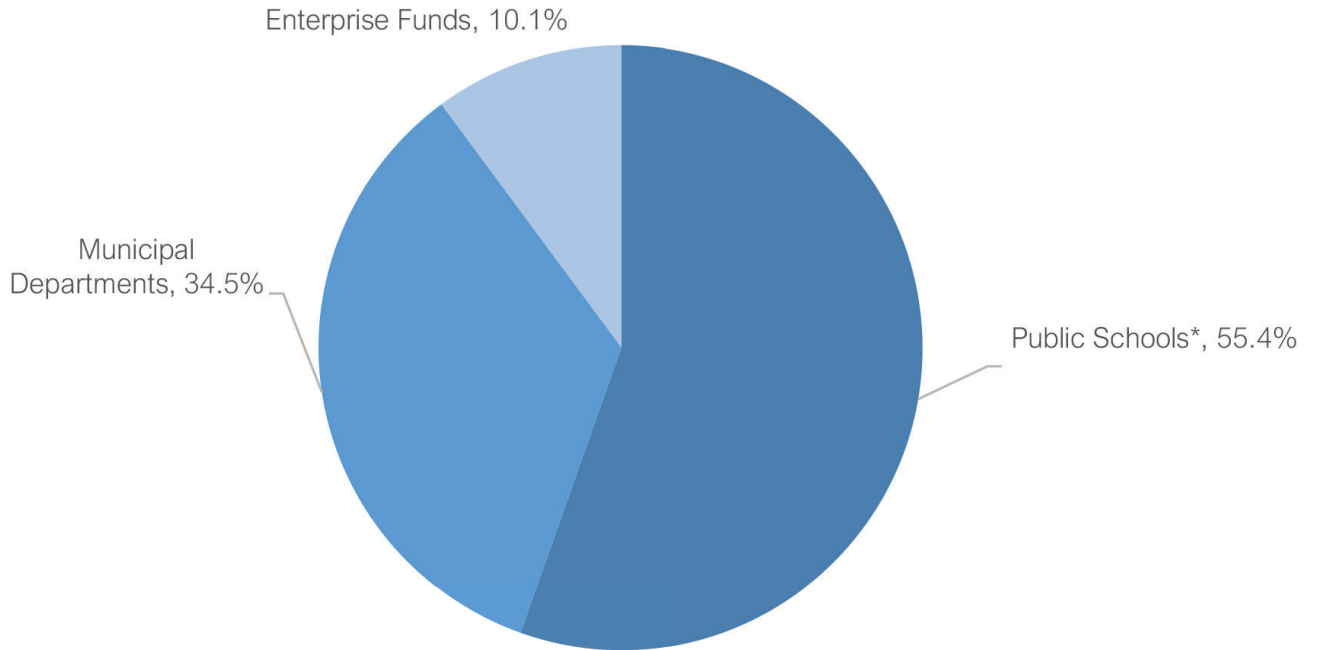
Summary of Budget Recommendations For Fiscal Year 2021

Function/Description	Actual FY 2017	Actual FY 2018	Actual FY 2019	Average FY2017-19	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY2021	% Variance vs. Budget FY20
FUND BALANCE	\$294	\$303	\$313	\$303			\$549		
RECYCLING BIN REVOLVING									
TOTAL RECYCLING BIN REVOLVING REVENUE:	\$1,755	\$1,395	\$1,290	\$1,480			-\$1,020		
TOTAL RECYCLING BIN REVOLVING EXPENSES:	\$2,396	\$0	\$3,014	\$1,803			\$0		
SURPLUS (DEFICIT):	-\$641	\$1,395	-\$1,724	-\$323			-\$1,020		
FUND BALANCE	\$2,389	\$3,784	\$2,060	\$2,744			\$3,080		
FIELD MAINTENANCE REVOLVING									
TOTAL FIELD MAINT. REVOLVING REVENUE:			\$11,731				\$16,139		
TOTAL FIELD MAINT. REVOLVING EXPENSES:		\$466	\$7,067				\$8,228		
SURPLUS (DEFICIT):		-\$466	\$4,664				\$7,910		
TRANSFERS IN:		\$18,951							
FUND BALANCE		\$18,486	\$23,149				\$31,060		
CERTIFIED FREE CASH	\$6,392,330	\$4,038,376	\$3,161,170	\$4,530,625	\$4,430,176	\$3,430,176			
RESERVE FUND BALANCES									
STABILIZATION FUND	\$3,529,485	\$5,058,310	\$5,905,117	\$4,830,971			\$6,689,262		
CAPITAL STABILIZATION FUND	\$355,290	\$609,980	\$866,286	\$610,519			\$974,122		
OPEB	\$1,517,772	\$1,775,191	\$2,187,015	\$1,826,659			\$2,416,750		
SEWER STABILIZATION FUND							\$200,965		
WATER STABILIZATION FUND							\$300,644		



OVERALL SUMMARY OF TOWN BUDGET

FY21 Recommended Expense Budget
\$69,948,435



HIGHLIGHTS

- Administration and Finance **increase** by 4.5%
- Community & Economic Development **increase** by 0.9%
- Public Services **increase** by 4%
- Public Safety **increase** by 0.8%
- Human Services **increase** by 15.4%

TOWN MEETING/TOWN MODERATOR/ FINANCE COMMITTEE



MISSION STATEMENT:

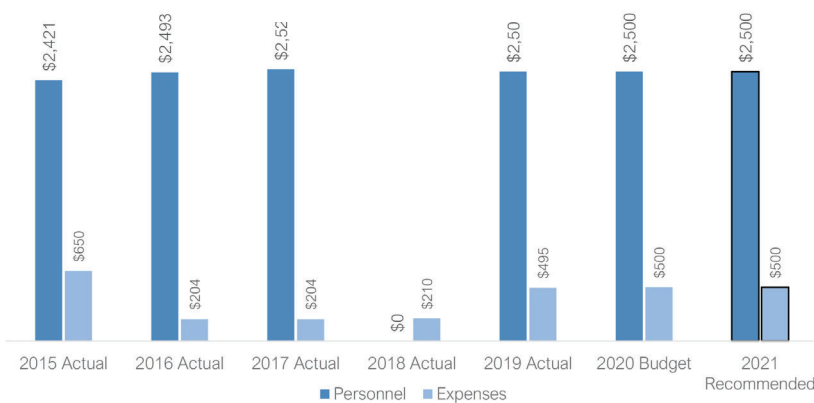
The legislative functions of town government rest primarily with the Town's Representative Town Meeting. The Town's 324 Town Meeting members are elected throughout the town by precinct, and sit as the legislative body of town government. The Presiding Officer of Town Meeting is the Town Moderator, who is elected annually. The Town Moderator also serves as the appointing authority for several important committees, including the Finance Committee and Capital Improvement Committee. The following budget provides for nominal expense reimbursements for the Town Moderator and members of the committees that are appointed by the Town Moderator.

TOWN MODERATOR 2015-2021

FY21 BUDGET TOTAL: \$200

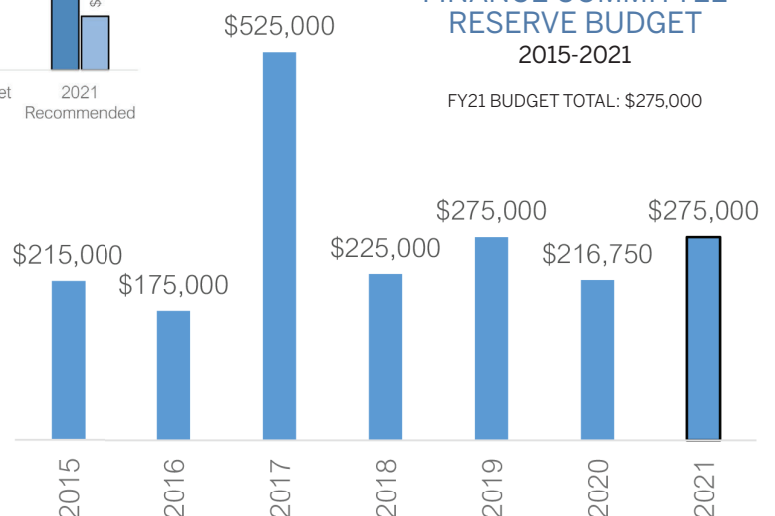


FINANCE COMMITTEE 2015-2021



FINANCE COMMITTEE RESERVE BUDGET 2015-2021

FY21 BUDGET TOTAL: \$275,000





SELECT BOARD

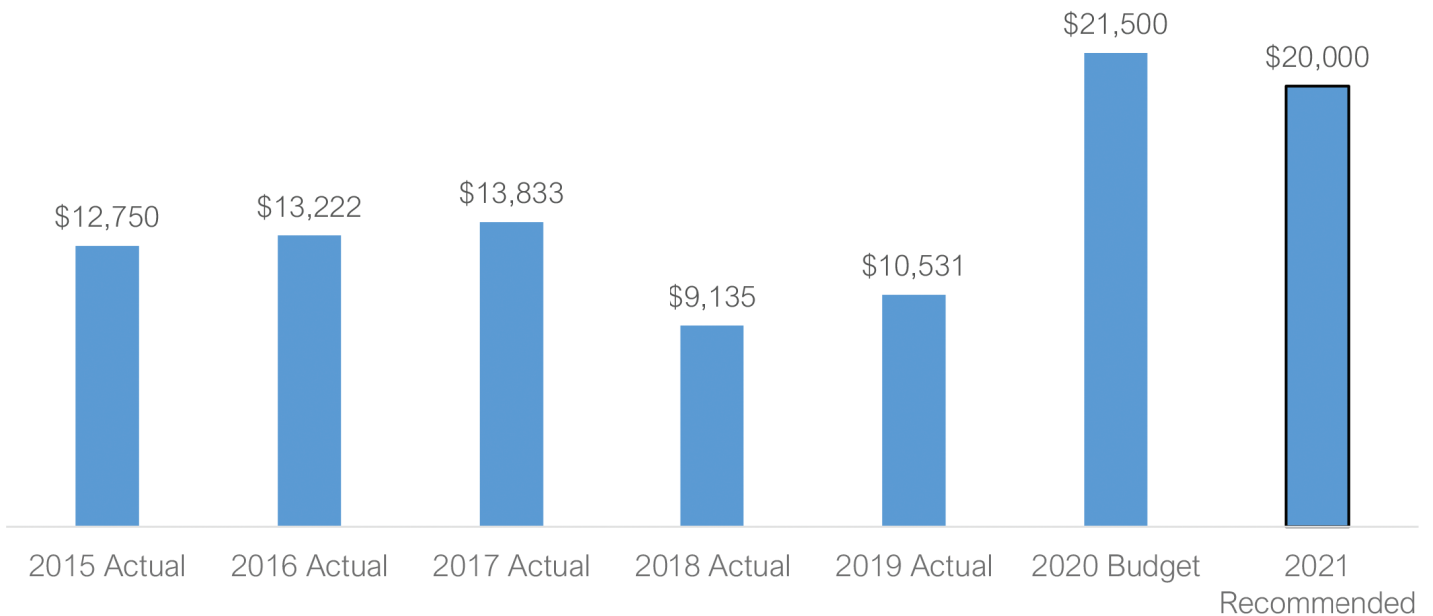
MISSION STATEMENT:

In accordance with the Town Charter and local by-laws, the Select Board is a legislative body of five members, elected town-wide on staggered terms. The Board's primary responsibilities include serving as a policy-making authority, appointing authority, and licensing board.

Some notable responsibilities include approving articles to be placed on Town Meeting Warrants, adopting the annual Town Administrator's submitted budget, hiring the Town Administrator, approving liquor and victualler licenses, confirming employee appointments, and appointing members 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.

SELECT BOARD 2015-2021

FY21 BUDGET TOTAL: \$20,000



OFFICE OF THE TOWN ADMINISTRATOR



MISSION STATEMENT:

The Town Administrator is responsible for the daily administration of the operational and 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 Select Board policy and town by-laws. The Town Administrator sets the strategy of the Town in accordance with Select Board 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 and sustainability of the Town, and for ensuring the delivery of high-quality services to the residents and taxpayers of the Town.



Sean R. Fitzgerald
Town Administrator

SIGNIFICANT CHANGES

Swampscott continues efforts to build broader strategies to support long-range financial planning and investments for the future. Swampscott is unique as one of a few communities in the Commonwealth that has been able to reduce the average single-family tax bill for three years in a row. This effort reflects a tremendous amount of hard work and diligence conducted by Swampscott's Select Board, Finance Committee, and all Town Departments as we seek to build a more sustainable, cost-effective future. This past year we have analyzed several programs and services, which the Town currently provides, and we will need to change in order to strike a balance.

Some of these services include:

- **Solid Waste & Recycling Services:** The regional, national and global market has changed dramatically with recycling markets essentially drying up. Where we once received payment for recycling, we now have a tipping fee for recycling that rivals the costs for solid waste.
- **Water & Sewer Enterprise Funds:** The Town is part of regional system with the Lynn Water & Sewer Commission. We are in the last year of a 30-year agreement for these shared services and needed investments in the Sewer Treatment Plant on the Lynnway is expected to place significant costs on Swampscott rate payers.

PREVIOUS YEAR ACCOMPLISHMENTS

This past year, we combined the administrative functions of Assessing, Collector/Treasurer and other Town Hall services into a new resident Customer Service Office. We also continued to evaluate strategies for broader outreach for grants and funding programs for the Town. These opportunities include hundreds of thousands of dollars for funding for coastal resiliency, repair work for our Historic Fish House and funding for a comprehensive ADA assessment for the Town.



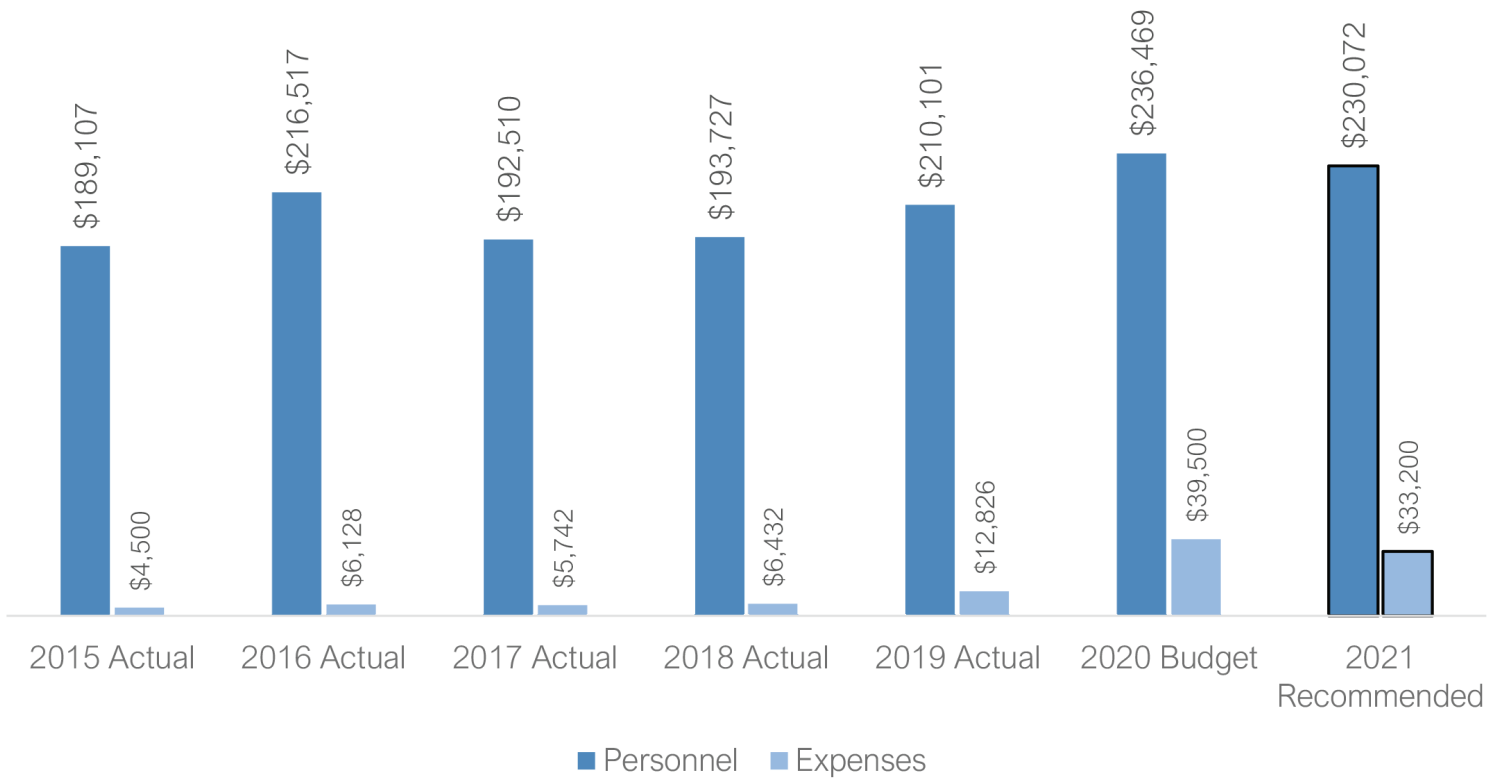
FY21 GOALS

- Advance the development of the Town's Harbor & Waterfront Plan
- Continue the efforts to enhance services for Swampscott's Veterans Programs
- Expand Swampscott Senior Services and Programs.
- Start negotiations for multi-year Collective Bargaining Agreements for the following groups:
 - Swampscott Police
 - Swampscott DPW
 - Swampscott Clerical
 - Swampscott Library
 - Swampscott Fire Department



TOWN ADMINISTRATOR 2015-2021

FY21 BUDGET TOTAL: \$263,272





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. The Town Accountant's office consists of two full time employees, the Town Accountant and the Assistant Town Accountant. The Accounting department handles the processing of all vendor payments for the Town and School, has control over the chart of accounts and determines appropriate and sufficient funding sources for expenses.

The Accounting office is responsible for and maintains, supports and analyzes a general ledger that consists of more than 8,200 accounts. The role of the Accounting office is to ensure timely certification of "Free Cash" as well as a timely completion of the Town Audit. The Town Accountant plays a vital role to the Town Administrator providing analysis and reporting to strategically look at the Town Finances and make expenditures consistent with MGL.

SIGNIFICANT CHANGES

- The Accounting office hired an Assistant Town Accountant Patrick Luddy.
- The Town has hired an independent contractor to provide essential services while a search for a new Town Accountant is ongoing.

PREVIOUS YEAR ACCOMPLISHMENTS

- Continued the practice of producing in-depth 10-year financial forecast and presenting updates publicly in January
- Analyzed contract costs and created a comprehensive presentation for the Annual Financial Summit
- Continued to work with Munis to find cost savings
- Certified free-cash on October 24 at \$4,430,176 - this is the earliest free cash has ever been certified by the Town
- Schedule A was submitted on December 5 and approved on February 18 - the earliest it has every been submitted and approved
- The FY19 audited financials were finalized on February 10 - the earliest they have ever been completed

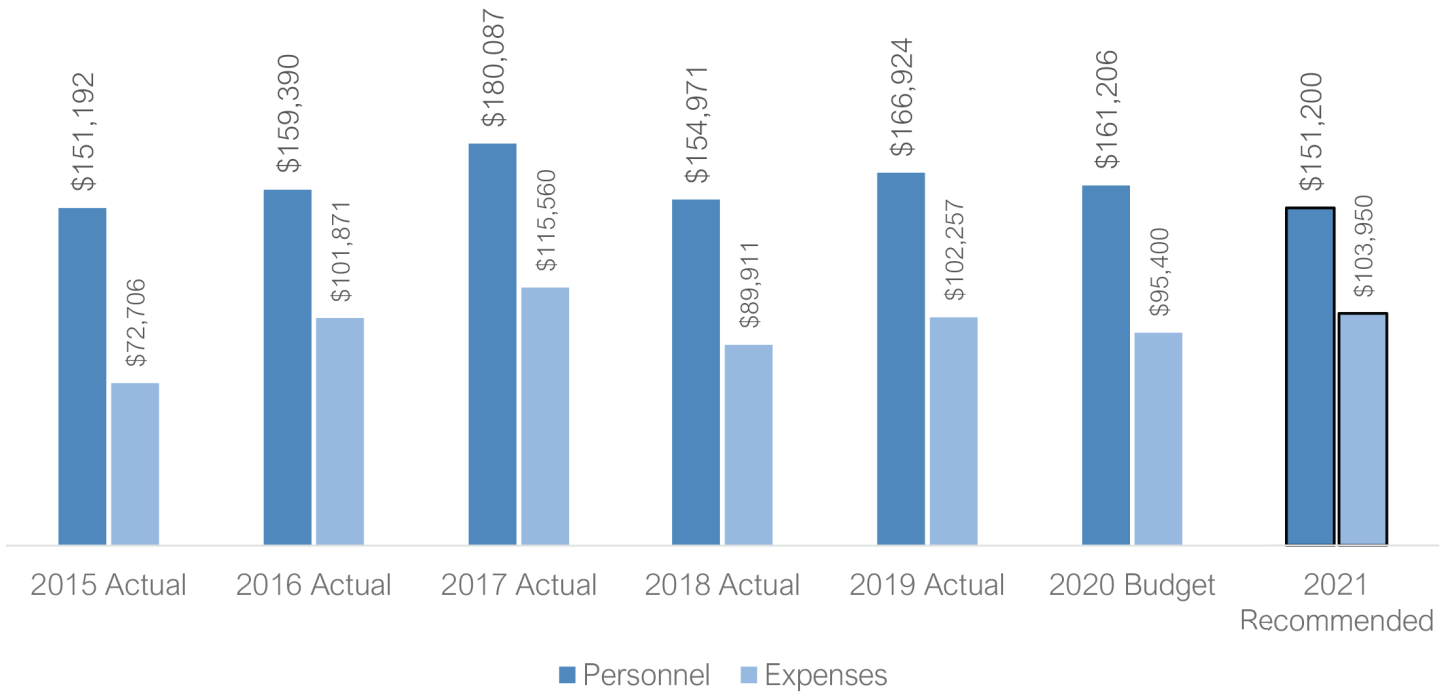
FY21 GOALS

- Hire a new Town Accountant
- Continue best practice goals of having free cash certified by October 31, Schedule A submitted by November 30, and audited financials completed and finalized by December 31.
- Produce quarterly revenue and expense reports for Select Board and Finance Committee
- Support efforts to complete comprehensive financial policy for the Town



TOWN ACCOUNTANT 2015-2021

FY21 BUDGET TOTAL: \$255,150





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. 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 position is vacant and a vacancy review is underway to determine the level of support needed for the Department. Administrative functions of the Assessing Office have been merged into a new Customer Service Office to provide more streamlined service to taxpayers and residents.

PREVIOUS YEAR ACCOMPLISHMENTS

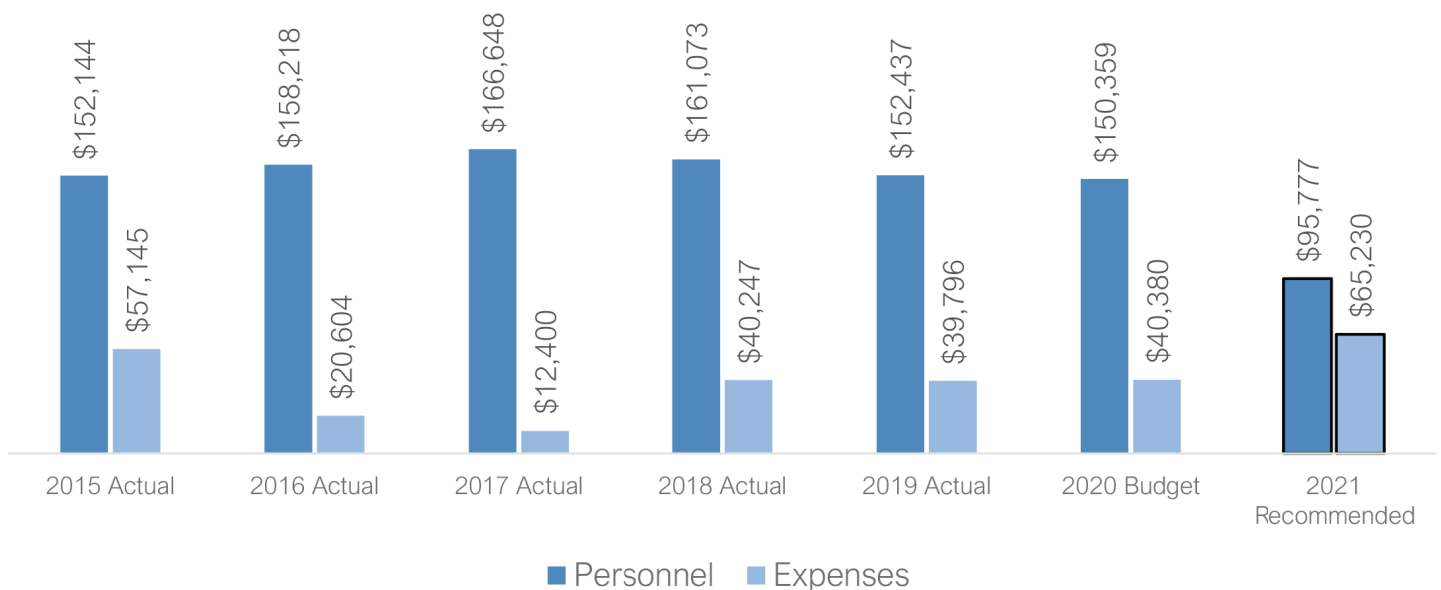
- Completed state mandated 2020 re-valuation of all real estate and property on time
- Analyzed contract costs and created a comprehensive presentation for the Financial Summit
- Completed Classification hearing and recap before December

FY21 GOALS

- To complete and submit new growth to the DOR by September 30, 2020
- To complete Tax Recap and hold Classification Hearing by the end of November

ASSESSING 2015-2021

FY21 BUDGET TOTAL: \$161,007



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. The Treasurer is also responsible for maintaining and paying Town payroll.

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.



Ron Mendes,
Assistant Town Administrator
Treasurer/Collector

SIGNIFICANT CHANGES

During FY20 the office that has historically been known as the "Clerk/Collector's Office" of Town Hall has been re-branded as "Resident Customer Service." These changes involved better utilization of FTEs in the department to better fit with the re-organization. The Assistant Clerk/Collector position was replaced with a customer service supervisor to enhance the efficacy of the new Customer Service operation in Town Hall.

PREVIOUS YEAR ACCOMPLISHMENTS

- Worked with the Collins Center to comprehensively update the Capital Planning process
- Continued to work with the Town Administrator to effectively manage a changing organization within the Town Administration
- Elevated the level of internal capability with respect to procurement in order to better manage purchasing and contracting functions amongst Town departments

FY21 GOALS

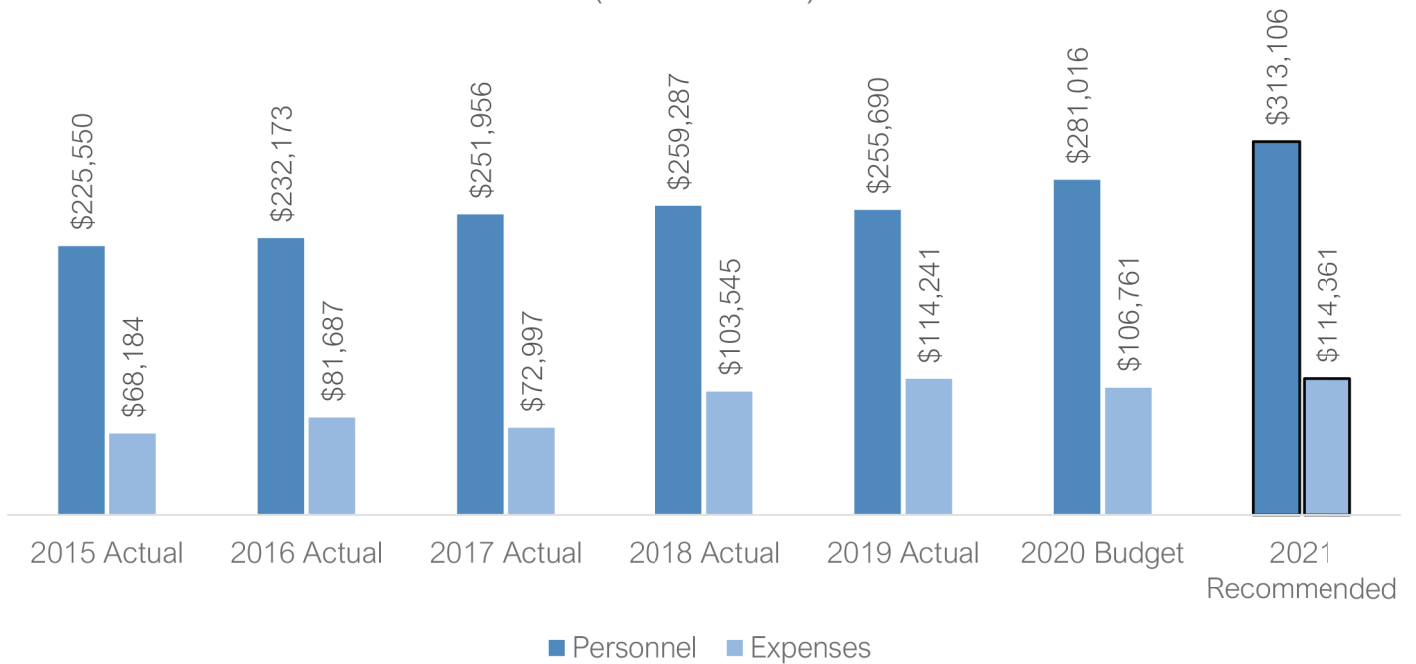
- Establish a requisitions and purchase order system to better facilitate procurement of goods and services
- Continue working with the Town Administrator to effectively manage a changing organization within the Town Administration
- Comprehensive update capital planning process in order to have a capital plan drafted by October 31.
- Implement comprehensive financial policies



TREASURER/COLLECTOR

TREASURER/COLLECTOR 2015-2021

FY21 BUDGET TOTAL: \$427,467



TECHNOLOGY



MISSION STATEMENT:

The Technology department maintains all aspects of the Town's systems including phones, PCs, software, and Swampscott's state-of-the-art fiber optic network that connects Town Hall, the Police and Fire Departments, Senior Center, Library, and High School. As the efficient use of the Town's infrastructure and exchange of data between departments continues to grow, so too will the quality of service provided to the citizens of Swampscott.

SIGNIFICANT CHANGES

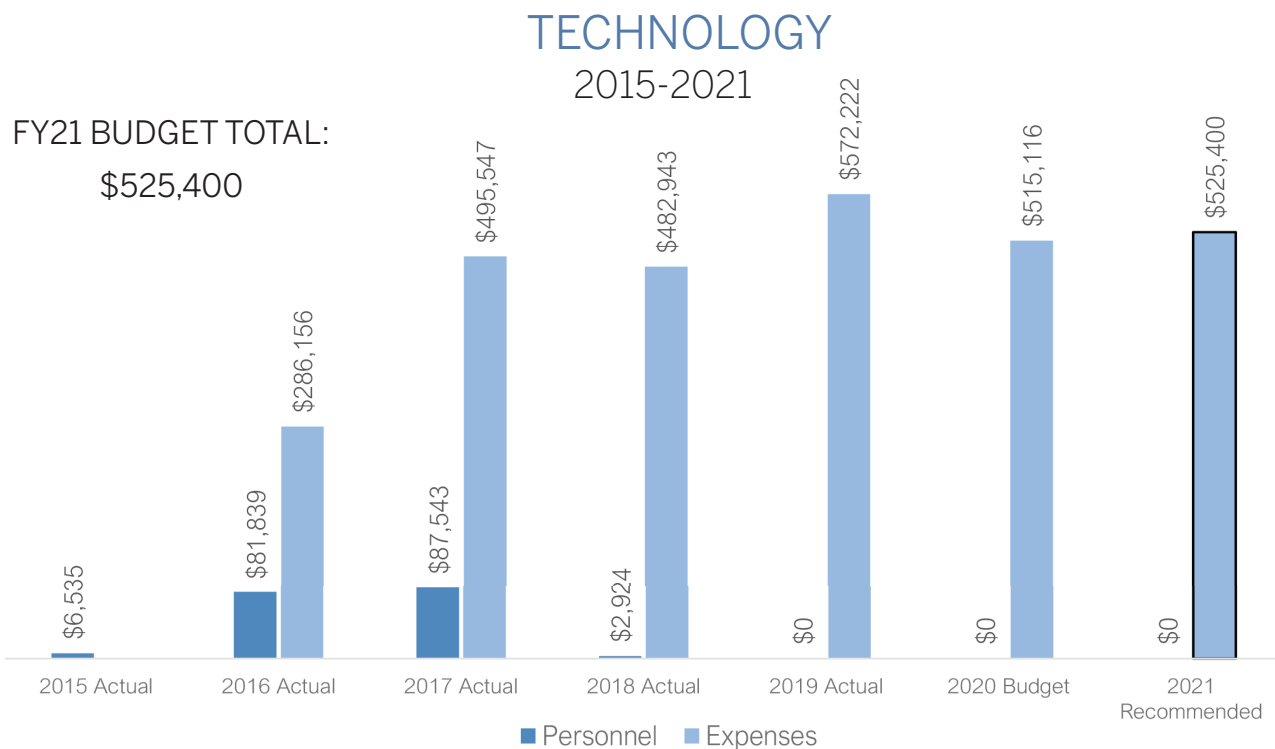
The most significant change during FY20 was installation of new servers and desktop equipment in Town Hall, Police Station, and other Town Facilities in advance of planned obsolescence of Windows 7. All technology equipment in the library has been updated including the purchase and installation of new large screen TVs in Town Hall and the library to modernize presentation capabilities.

PREVIOUS YEAR ACCOMPLISHMENTS

- Installed and configured new server hardware at both Town Hall and Police Department
- Installed and implemented new and more advanced wireless network at Town Hall, PD and Senior Center
- Deployed new large TVs with wireless casting capabilities in both Town Hall and the Library
- Upgraded Town-wide fiber connections to 10GB where able and install new switches
- Setup Outdoor Wireless outside of Town Hall
- Setup dedicated fiber network for TV broadcasting, using 10GB capabilities where able
- Upgraded PCs and Servers Upgrade

FY21 GOALS

- Migrating to a new Spam filtering
- Plan for expiration of the contract for our telephone services and possibly looking at issuing an RFP to upgrade telephone services in Town facilities





HUMAN RESOURCES

MISSION STATEMENT

The Human Resources Department establishes and maintains an equitable system that promotes the efficiency and economy of government and the morale and well-being of all Town employees. The Human Resources Department establishes and monitors Human Resource policies and procedures, ensures fair and consistent hiring practices, oversees the coordination of collective bargaining, manages employee benefits, acts as a liaison to managers, mediates employee relations issues, and provides staff training and development opportunities. The Human Resource 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.



Julie DeLillo
Human Resources Director

SIGNIFICANT CHANGES

In FY20, the HR Department consolidated operations by relocating the School HR employee to Town Hall in order to create efficiencies and consistency across processes.

PREVIOUS YEAR ACCOMPLISHMENTS

- Began using Tyler Content Manager to scan personnel files, creating an electronic version that reduces the risk of loss and provides a greater efficiency in locating documents
- Began the implementation process for a Time and Attendance system through NovaTime. The anticipated go-live date is July 1, 2020
- Implemented an orientation program for new staff beginning in January 2020
- Held a "Toastmasters-like" 10-week training for Town staff

FY21 GOALS

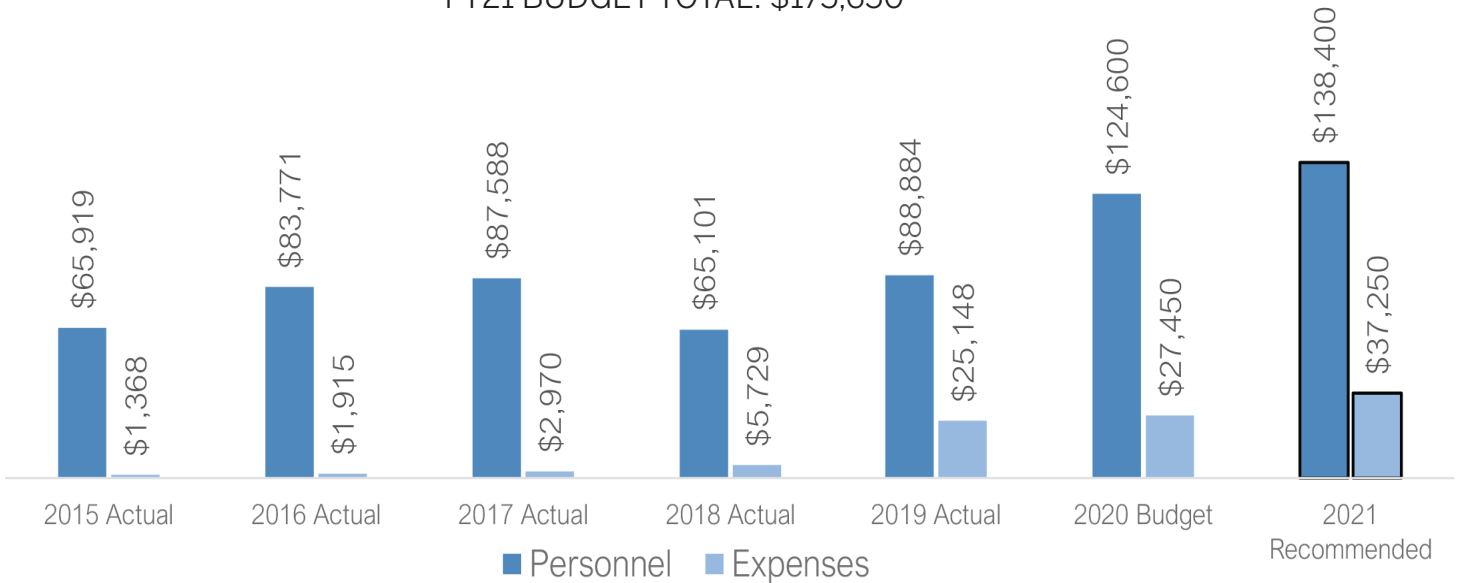
- Ensure new time and attendance system is fully utilized to create efficiencies
- Set up MUNIS invoicing to better track direct pay, retiree payments, and benefits
- Create Total Compensation statements to improve staff's understanding of their true compensation
- Continue efforts to support a reorganization of Town Departments to drive efficiencies and services

HUMAN RESOURCES

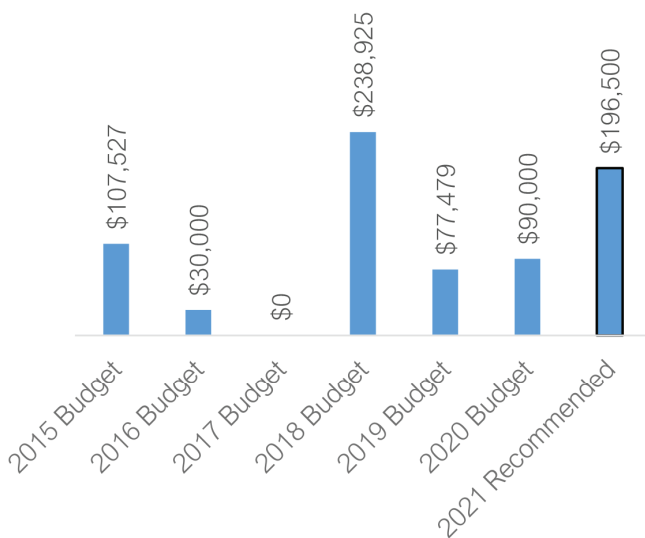


HUMAN RESOURCES 2015-2021

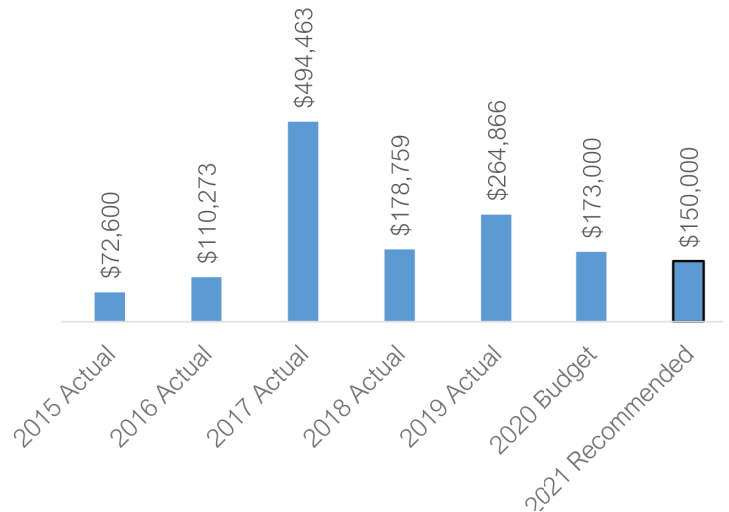
FY21 BUDGET TOTAL: \$175,650



Salary Reserve Budget, FY15-FY21
FY21 Recommended: \$196,500



End of Employment Costs, FY15-FY21
FY21 Recommended: \$150,000





MISSION STATEMENT

The Town Clerk is the primary agent responsible for serving the public through the provisions of public records, vital statistics (births, deaths, marriages) and general information. The Town Clerk is the keeper of public records and is responsible for documentation and certification of all actions especially pertaining to 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, Zoning Board of Appeals, Subdivisions, and Historic District Commission applications and decisions. The office also issues Certificates of Business.



Susan Duplin, Town Clerk

The Town Clerk ensures that all public records are safely preserved and readily accessible for inspection and retrieval. Additionally, the Clerk's Office implements the Town's annual dog licensing dog park Pooch Passes. The office is dedicated to providing a safe environment for voting, accurate tabulation and reporting of vote counts. It maintains voter registrations and monthly compliance through the State's Voter Registration Information System. The Election Office works in conjunction with Campaign and Political Finance laws in keeping financial reports up to date on a yearly basis from any Local Official or Ballot Question Committee through the terms of their office. The office is responsible for overseeing the Annual Street Listing through the yearly census. The Town Clerk ensures that the Town of Swampscott is compliant with all state federal and town laws. This office maintains a high level of integrity and customer service.

SIGNIFICANT CHANGES

- The Office was relocated to a new and more efficient placement at Town Hall
- Hired a new full-time Administrative Assistant, Brittney Jones
- Town Clerk's Office issues Pooch Passes for new dog park

PREVIOUS YEAR ACCOMPLISHMENTS

- April 30, 2019 Local election
- May 20, 2019 ATM A.G. bylaw submittal, Approved September 19, 2019
- Successful Campaign Finance audit
- November 18, 2019 STM A.G. bylaw submittal

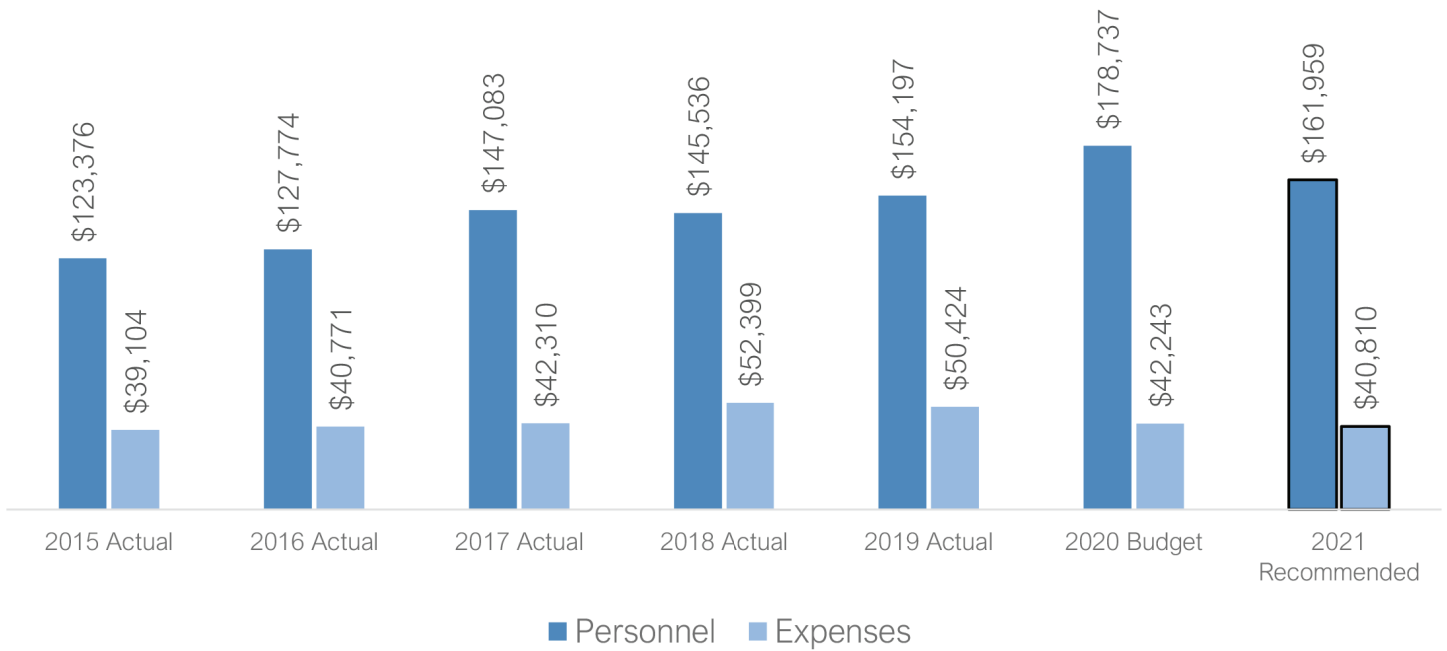
FY21 GOALS

- Re-Precinct as a result of the Federal 2020 Census
- Implement new voting machines
- Complete Codification project
- Oversee smooth operations of 4 elections
- Ensure ethics compliance for all Town employees and Boards & Committee members
- Relocation of the Middle School polling place to a more conducive location



TOWN CLERK 2015-2021

FY21 BUDGET TOTAL: \$202,769





COMMUNITY & ECONOMIC DEVELOPMENT

MISSION STATEMENT

The Office of Community and Economic Development shapes the future of Swampscott by: developing a vision for the community through planning documents; fostering key development design and land use through bylaws and regulations; improving our built and natural surroundings through environmental protections and leadership; preserving our unique heritage and culture; encouraging a broad range of housing and business opportunities; and connecting our neighborhoods and points of interest with efficient and various transportation options.

The staff provides technical and administrative support for residential, commercial, and industrial development, subdivision control, and Wetlands Protection Act review. Support is also provided to develop new or revise existing by-laws and rules and regulations to remain compliant and appropriate with the evolving community.



Marzie Galazka
Director of Community &
Economic Development

SIGNIFICANT CHANGES

- Hired a Senior Planner, Molly O'Connell

PREVIOUS YEAR ACCOMPLISHMENTS

- Worked with the Select Board to amend Common Victuallers Permit regulations
- Worked to pass New Coastal Flood Area Overlay District regulations - new language considers the impact of climate change in terms of sea level rise and increasing storm surge on by-law procedures, submission and review considerations for properties located in the CFAOD
- Secured \$628,028 in grant funding
 - \$100,000 - Mass Trails Grant
 - \$32,507 - Office of Disability
 - \$100,000 - Department of Fish and Game Division of Marine Fisheries
 - \$375,521 - Municipal Vulnerability Preparedness (MVP) program Action Grant
 - \$20,000 - Solomon Foundation

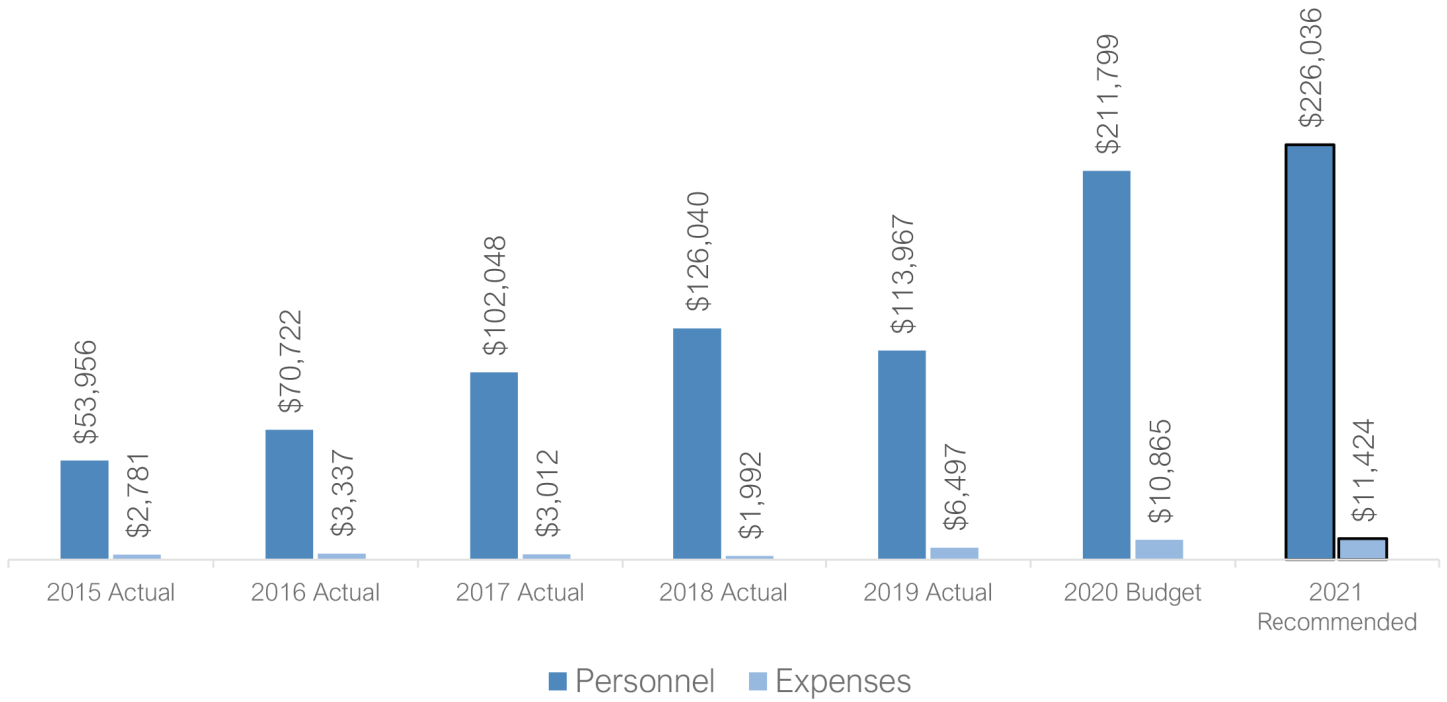
FY21 GOALS

- Activate a re-use plan for the MBTA Station
- Assist the Affordable Housing Trust by developing and launching an affordable housing grant process to distribute Trust funds to affordable housing development projects in the community
- Assist Planning Board with Master Plan implementation
- Continue to staff and collaborate on projects with all land use boards and committees to support current and on-going community development and economic plans
- Develop and staff a business resource center at Town Hall and create a business brochure
- Continuing to recognize and celebrate local businesses
- Secure grant funding to support town infrastructure
- Engage our stakeholders to create Smart Growth Zoning Overlay District (40R)



COMMUNITY & ECONOMIC DEVELOPMENT 2015-2021

FY21 BUDGET TOTAL: \$237,460





BUILDING DEPARTMENT

MISSION STATEMENT

The Building Department enforces a variety of state laws and codes; promulgates and enforces rules and regulations relating to building construction and zoning enforcement for the purpose of protecting public health and safety. The Building Department is also responsible for performing inspections, issuing permits & certificates, and enforcing of many Town By-Laws.

SIGNIFICANT CHANGES

- Successfully implemented online permitting by migrating our permitting system to a cloud-based program - in 2019 over 90% of permit applications were submitted electronically
- Continue to push many of our processes towards a more modern technology-based approach.



Max Kasper
Building Commissioner

PREVIOUS YEAR ACCOMPLISHMENTS

- The Building Department issued over 700 building permits and over 1,800 total permits in calendar year 2019
- Inspectors performed over 2,000 inspections, and generated over \$700,000 in revenue in permit fees in 2019

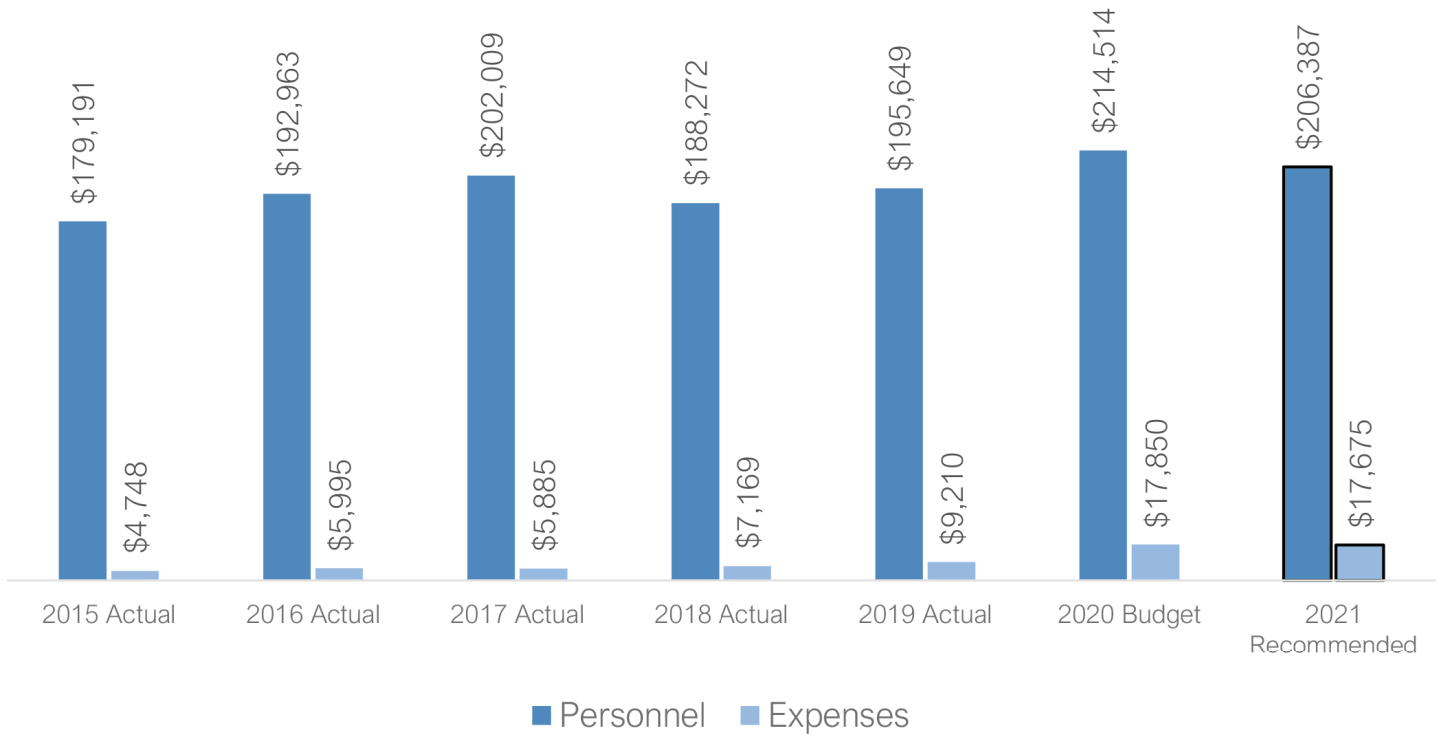
FY21 GOALS

- Continue oversight of many large-scale construction projects while also regularly performing inspections of smaller residential projects
- Continue to work closely with the Community & Economic Development Department, Health Department, Facilities Department, and Fire Prevention to advance important interdepartmental relationships
- Strive to continue to deliver a high level of service and advance public safety



BUILDING DEPARTMENT 2015-2021

FY21 BUDGET TOTAL: \$224,062





MISSION STATEMENT

The Health department is dedicated to serving all Swampscott residents, and promoting healthy people, families, community, and surroundings through compassionate care, education, and prevention. By working with other Town departments and communities, we are committed to providing a safe and sound environment.

SIGNIFICANT CHANGES

- In the summer of 2019, Neia Illingworth joined the Health Department as the Public Health Nurse and PH Emergency Preparedness Coordinator. Animal Control Officer Dan Proulx was also added to assist the Town.



Jeff Vaughan, Health Director

PREVIOUS YEAR ACCOMPLISHMENTS

- Partnered with Simple Recycling to offer a curbside recycling program to collect textiles from residents on trash collection days at no cost to residents or the Town
- Identified a location at which animal control can house an animal overnight as needed
- Provided repairs and graphics to animal control vehicles
- Worked with Board of Health to address dog waste violations by increasing fines and creating regulations
- Assisted Tobacco Control and Board of Health to ban sales of all flavored tobacco and vape products except in adult-only tobacco stores. Swampscott was one of a small group of municipalities on the leading-edge of this movement

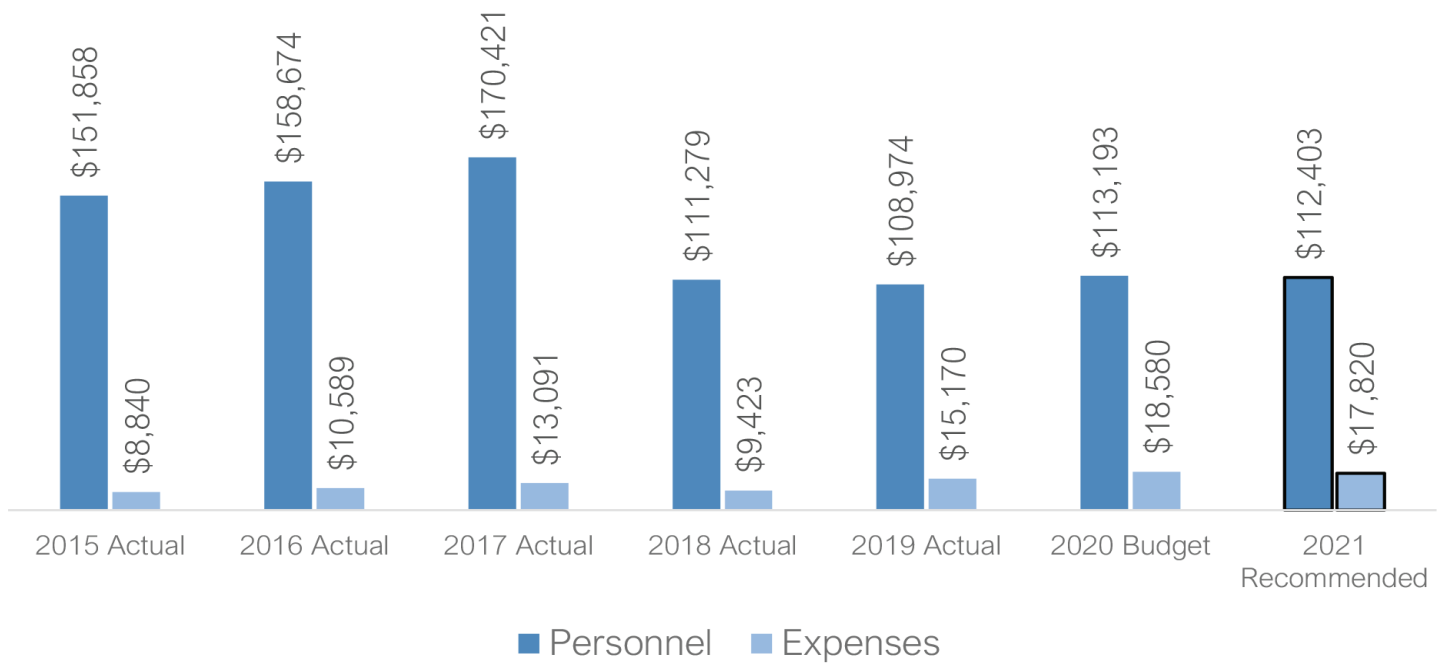
FY21 GOALS

- Continue to partner with the State Attorney General's Office to address dilapidated homes in order to improve the quality of life for neighbors.
- Improve our Public Health preparedness level by reviewing and updating plans and holding exercises for staff
- Update Board of Health regulation for Body Art
- Assist Swampscott in joining a regional North Shore Mother Visiting Project that offers a visit to new mothers from a public health nurse to offer education, support and guidance



HEALTH DEPARTMENT 2015-2021

FY21 BUDGET TOTAL: \$130,223





RECREATION DEPARTMENT

MISSION STATEMENT

The Recreation department provides the community of all ages with leisure-time activities including programs, events, and access to our natural resources. Programs include sailing lessons, tennis, track and field, playground activities, vacation-week programs, and a teen recreation center. In the summer, Phillip's, Eisman's and Fishermen's Beach are all active and staffed by lifeguards. Swampscott recreation provides stickers for beach and commuter parking. We also offer community events throughout the year for all to enjoy. In the winter months we offer enrichment programs for both adults and children.



Danielle Strauss
Recreation Director

EVENTS

- Harbor Festival at Fisherman's Beach in June with the Yacht Club, Rotary, SUP East Coast, For the Love of Swampscott, and the YMCA
- Annual Strawberry Festival and 4th of July Parade and concert in July
- Bi-weekly concerts and movies during the summer
- Weekly Farmers Markets June -October
- Community Night at Fisherman's Beach
- Car Show
- Holiday Festival with the Police Parade and activities at Town Hall
- 1st Night Swampscott held on New Year's Eve at the High School
- Annual Egg Hunt on Town Hall lawn
- Health Fair

SIGNIFICANT CHANGES

- With the addition of a Recreation Assistant we were able to add 17 new classes this past year

PREVIOUS YEAR ACCOMPLISHMENTS

- Partnered with the Office of Community & Economic Development to produce a Health Fair
- Worked with Friends of Swampscott Sailing to purchase 3 new 420 sailboats and build racks for storage
- Added many new programs including Men's Basketball, Adult Ceramics, Adult Cooking classes, Preschool Art, Math and Science, Beach Yoga, Lacrosse Clinics, Wellness Seminar, Park League extended day, and more
- Implemented an extremely successful monthly Middle School Early Release Adventure Trip program with over 50-100 students registered on each trip

FY21 GOALS

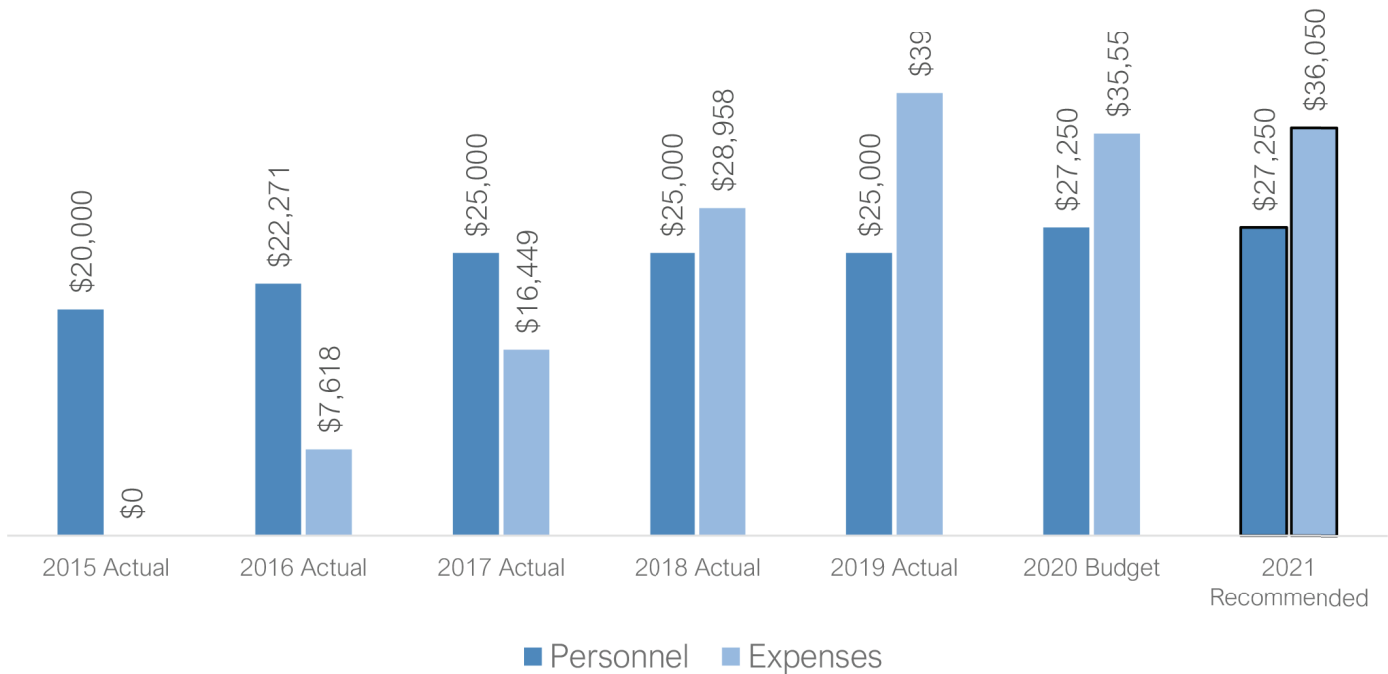
- Work with the Age Friendly Committee to offer programs and a Resource Fair
- Continue to create new programs and events to improve the vitality of our community
- Conduct a survey with the community on what type of new programs and event they would like to see

RECREATION DEPARTMENT

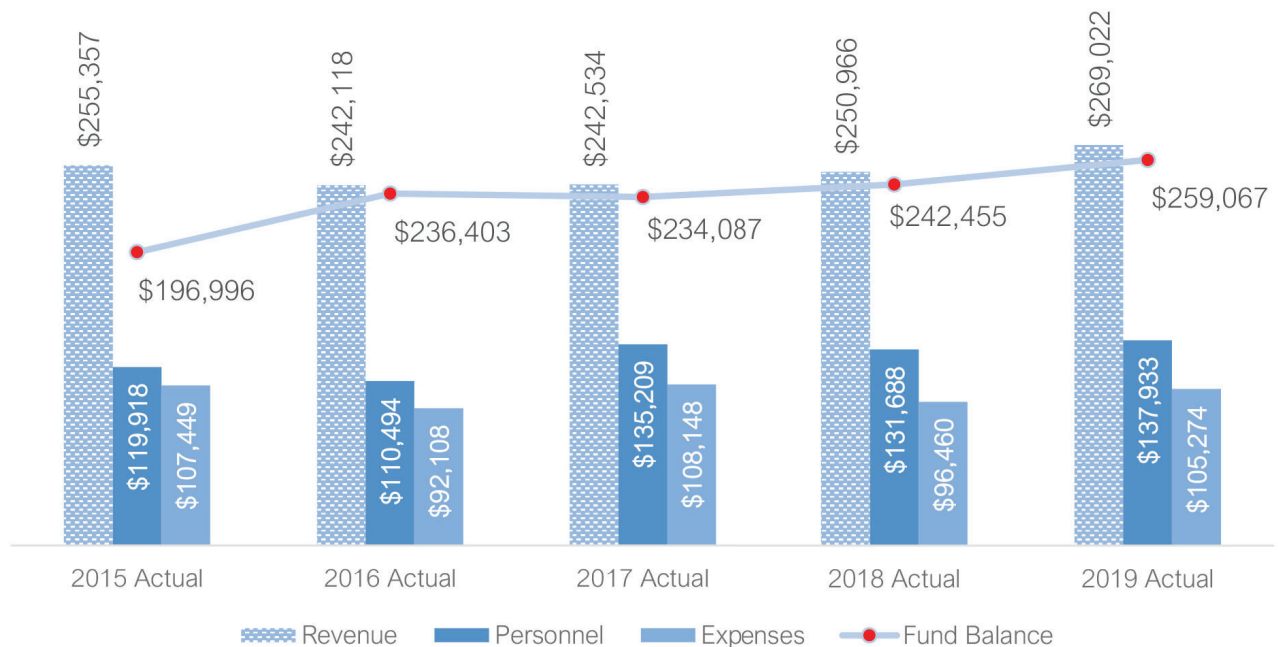


RECREATION DEPARTMENT 2015-2021

FY21 BUDGET TOTAL: \$63,300



Recreation Revolving Fund Performance, 2015-2019





MISSION STATEMENT

The Town of Swampscott Department of Facilities Management provides effective and reliable property management of general government and school buildings. D.F.M. provides administrative services, operation services, housekeeping and technical support for specialized repairs, maintenance and continuous monitoring of buildings, grounds, building systems and equipment. The Department of Facilities Management is committed to the continuation of best practice in maintaining a safe and efficient environment.

SIGNIFICANT CHANGES

- The Town is in the process of hiring a new full-time Facilities Director
- Structure of the Department has shifted and is now run through a two-pronged leadership approach utilizing staff from the Building Department and School Department. The joint venture leadership approach is a collaboration allowing the Town and School managers to work together to help manage our facilities. Tom Prentiss now leads the school side of Facilities Management and Max Kasper is managing the non-school town buildings.

PREVIOUS YEAR ACCOMPLISHMENTS

- Maintained operations at all buildings; many of the buildings are older and need considerable investment and maintenance
- Undertook multiple capital projects and/or completed including a new accessible bathroom and renovation of the third floor of the Library
- Made significant investments in the Town's historic buildings
- Obtained a Building Assessment of the Middle School which will help develop a capital plan specific to this building.

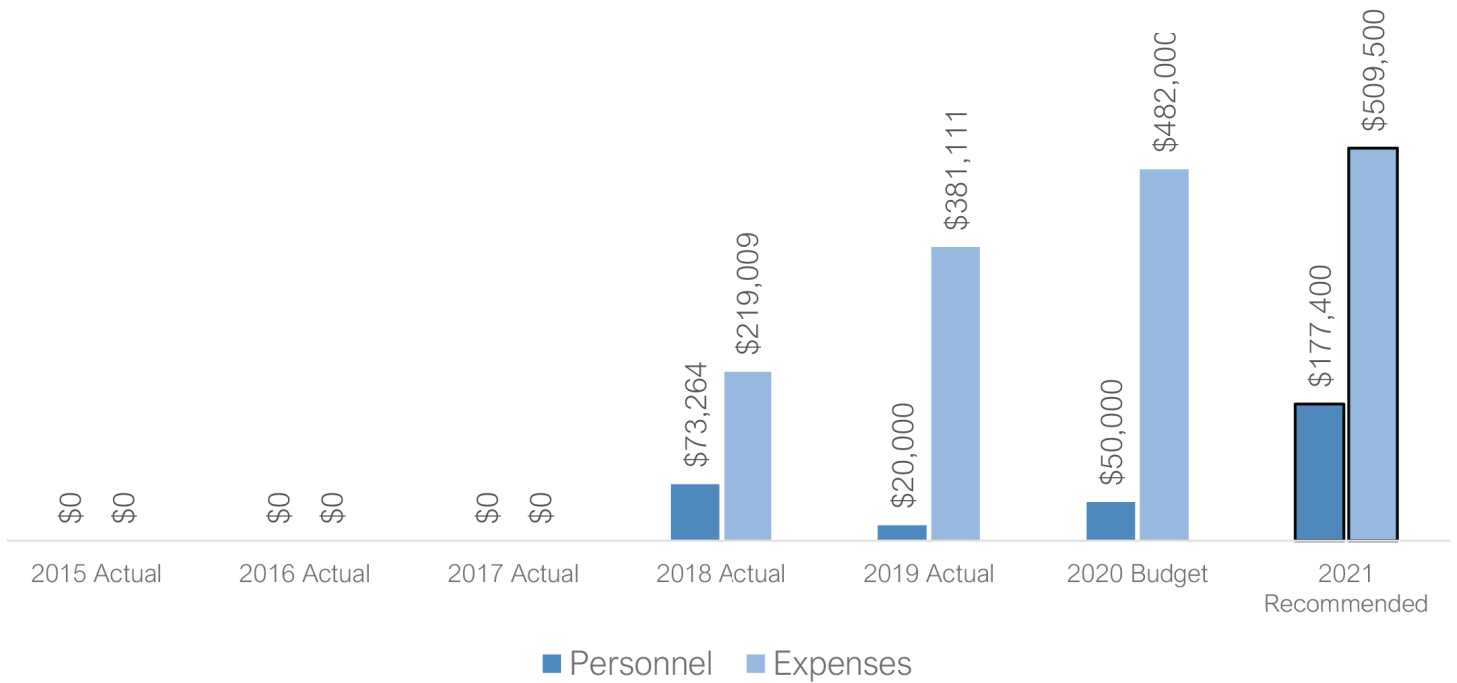
FY21 GOALS

- Establish a new Facilities Management Department and hire additional staff to support a new Facilities Director
- Develop a more robust plan for preventative maintenance and investments in capital infrastructure
- Develop a plan for the school buildings in relation to the proposed new school project and developing needs of the Middle School
- Establish better monitoring and management of energy resources in all buildings



FACILITIES 2015-2021

FY21 BUDGET TOTAL: \$686,900





DEPARTMENT OF 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 75 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.



Gino Cresta
Assistant Town Administrator/
DPW Director

SIGNIFICANT CHANGES

The DPW has hired three new employees to replace team members that have retired. Anthony Giannino, Cory Pasquarelli, and Steven Kent joined the team and are helpful additions in all four department divisions.

ADMINISTRATION

The departmental administration provides centralized administration 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 the 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

This 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. The Director of Public Works is responsible for the supervision of employees in this division. 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 trash barrels, filling sand barrels, and removing street debris.

PREVIOUS YEAR ACCOMPLISHMENTS

- Planted 36 new trees throughout the Town
- Removed 30 dead, near-dead, or otherwise hazardous trees
- Trimmed over 200 trees
- Tree City USA recipient for the 28th consecutive year
- Placed 712 tons of asphalt while repairing damaged asphalt sidewalks using in-house labor
- Using Chapter 90 funding plus an additional Town Meeting appropriation of \$200,000, completed a paving project which included Bayview Drive, Lincoln Circle, Nichols Street, Banks Court, Banks Circle, Andrew Road, Farragut Road, Columbia Street, Crosman Ave, Kensington Lane, Banks Road, Sargent Road, Greenwood Terrace, Glen Road, Forest Ave, and Gale Road
- Updated the Pavement Management Program to reflect strategic planning based on current conditions of all town roadways
- Utilized Beach Rake to manicure Town beaches three times a week during the summer months
- Managed snow removal operations (32 inches of snow) including spreading close to 1500 tons of road salt and 2000 gallons of calcium chlorite
- Completed the pavement of Phillips Park parking lot
- Purchased sidewalk snow removal equipment to support the Town's sidewalk clearing ordinance

FY21 GOALS

- Plant approximately 30-40 new trees at various locations around Town
- Continue to utilize Chapter 90 funding to support the paving of Town roadways
- Apply for capital improvement funding to supplement the Town's Chapter 90 allocation
- Continue to replace damaged asphalt and concrete sidewalks using in-house resources
- Implement an equipment maintenance program
- Make necessary repairs to the Town's deteriorating seawalls
- Work with FEMA to secure funding for damage to seawalls

BUILDINGS & GROUNDS

The Buildings and Grounds Division has primary responsibility for the operation and maintenance of the Swampscott Cemetery and parks, including the grounds adjacent to the Schools. The Division interacts with other departments to address mutual needs and goals for internal and external municipal services.

PREVIOUS YEAR ACCOMPLISHMENTS

- Installed 12 new decorative streetlights on Humphrey Street and Monument Ave.
- Displayed 44 flowerpots on decorative streetlights and worked with the local resident, John McLaughlin, on new planting design at the Linscott Park gazebo, World War II Monument, and Monument Park
- Improved beach entrances at Whale's Beach, New Ocean House Beach, and Eiseman's beach including the installation of beach markers
- Planted 1700 geraniums at the Swampscott Cemetery
- Responsible for 63 interments at the Swampscott Cemetery
- Annual float repair at Fisherman's Beach
- Completed site work and installation of Swampscott Dog Park
- Installed new playground equipment at Stanley and Hadley elementary schools



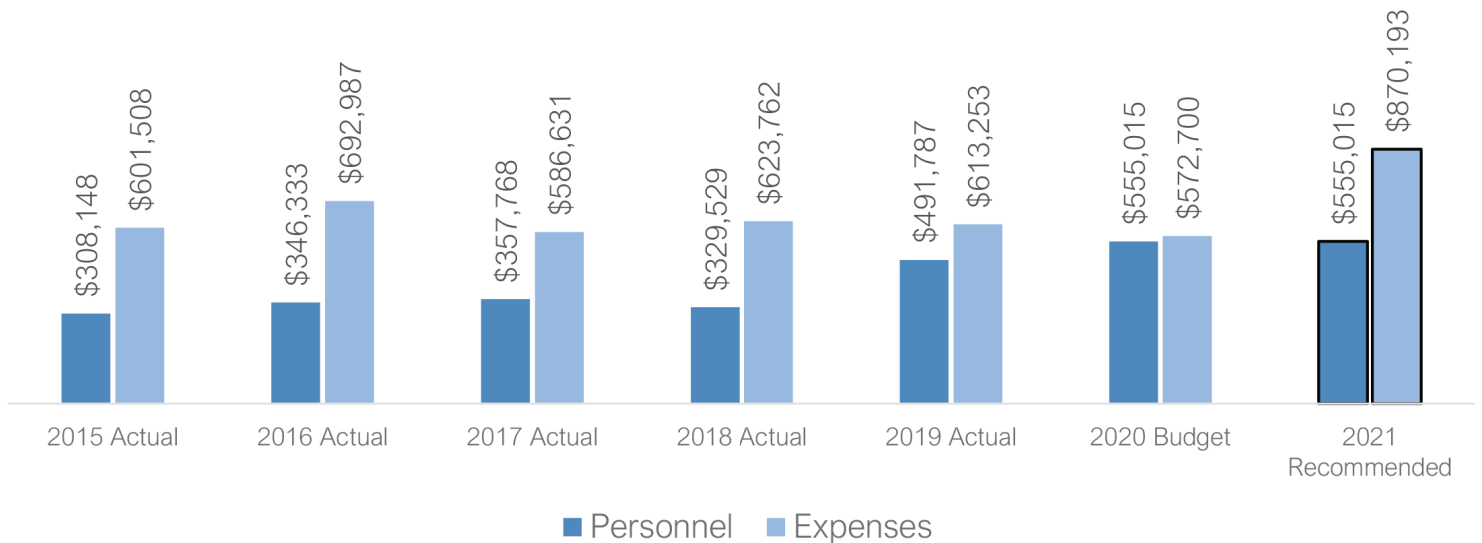
DEPARTMENT OF PUBLIC WORKS

FY21 GOALS

- Continue to work with consultant on updating cemetery by-laws
- Continue to improve the "Adopt an Island" program
- Continue to install new decorative streetlights on Humphrey Street
- Install irrigation system on Town Hall lawn
- Improve beach entrance at Preston Beach including the installation of granite beach marker
- Complete street lighting under Burrill Street bridge
- Install 10 new decorative street lights on Humphrey Street

DEPARTMENT OF PUBLIC WORKS 2015-2021

FY21 BUDGET TOTAL: \$1,425,208

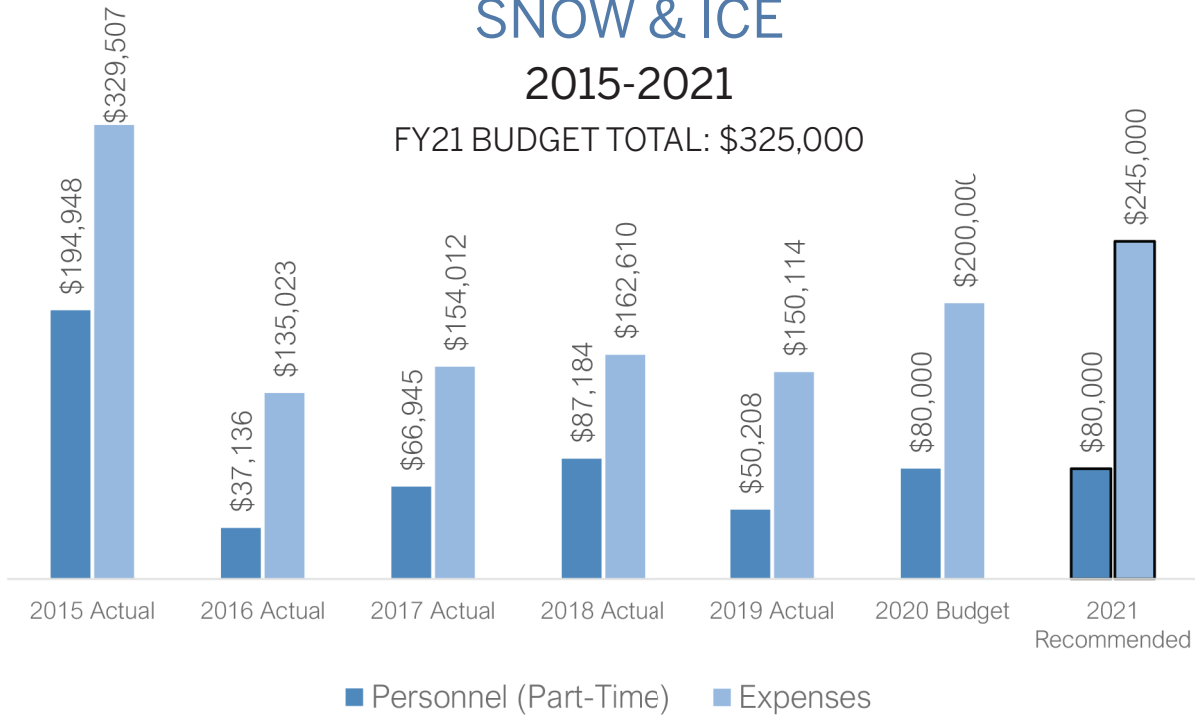




SNOW & ICE

2015-2021

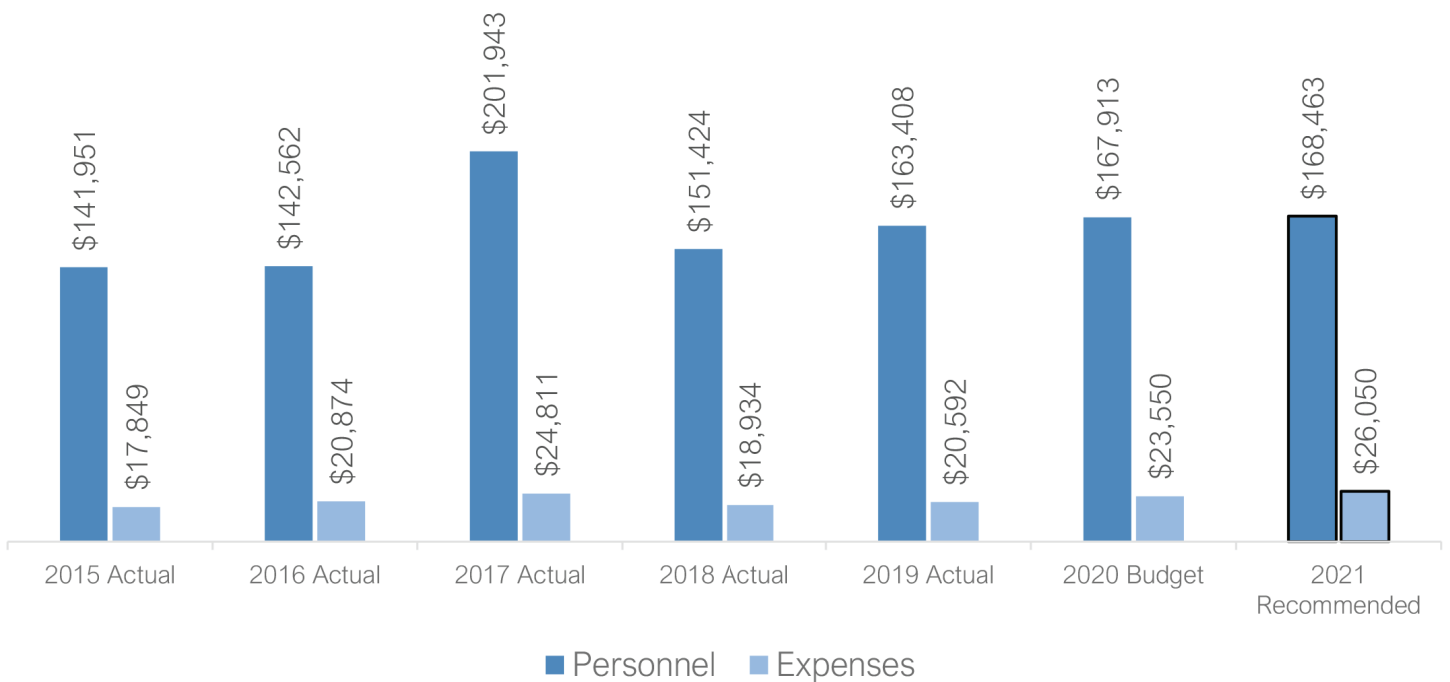
FY21 BUDGET TOTAL: \$325,000



CEMETERY

2015-2021

FY21 BUDGET TOTAL: \$194,513





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.

The Police Department is staffed with 1 Chief, 1 Captain, 4 Lieutenants, 6 Sergeants, 20 Patrolmen and 1.5 clerical personnel.



Ron Madigan, Chief of Police

SIGNIFICANT CHANGES

- There have been a number of employee changes as a result of four long serving officers retiring. A lieutenant and two sergeants were promoted after a competitive process. We conducted extensive background investigations and appointed four new officers to fill retirements.

PREVIOUS YEAR ACCOMPLISHMENTS

- In FY2019 there were 23,324 log entries, 98 Arrests, 274 summonses issued for criminal offenses, 1,776 Police Reports written, 2,865 Motor Vehicle citations issued and 1,851 (\$60,350) parking tickets issued
- Continued the Police Home Visit Program with outreach workers to visit the homes of individuals following an opioid overdose, and network with other Police Departments to address individual opioid overdose incidents
- Addressed significant increase in phone scams by creating a warning poster placed in prominent places throughout Town
- To enhance our ability to respond to school threats Patrol Sergeants and the School Officer attended a three-day practical training on site at the High School. We reviewed our crisis response plans and conducted school lock-down drills early in the school year for all schools.
- We assigned a Detective as Civil Rights Officer to forge relationships faith-based organizations to provide a safe and secure environment and to provide unified opposition to hate, intolerance and discrimination. This was critical in light of incidents of random attacks on religious institutions and persons elsewhere in the country
- Ensured successful enforcement of the new sidewalk snow removal bylaw, providing safe passage for all pedestrians
- Three (3) Sergeants attended a week-long FBI- LEEDA (Law Enforcement Executive Development Association) leadership program
- Six (6) officers received driver safety training to enhance safe operation of emergency vehicles and improve skills to reduce risks of accidents
- Purchased a firearms training simulator and trained two instructors who conducted judgmental,

scenario-based firearms training on that simulator while on duty, in addition to their regular, twice annual live fire training and qualification

- Purchased replacement tactical gear, including ballistic helmets and body armor for protection in the event of a firearms threat
- Improved use of social media, including Facebook and Twitter, to provide the public with information about the police department and about current crime and safety related trends.
- Successfully incorporated the Harbormaster Program into the Police Department and was fully operational. Increased access to the water paid off when officers responded to a several emergencies this past boating season with seven (7) persons rescued in life threatening situations
- Increased public outreach generally through positive events and contacts, participating in the Harbor Fest, partnering with the Recreation Department at Farmers Markets, a “Touch-A-Truck” fair by F.L.O.S (For The Love of Swampscott) and being a part of Diversity Day put on by S.U.R.E. (Swampscott Unites Respects Embraces)
- All officers attended an off-site in-service training classes at the Massachusetts Police Training academy. Training included CPR and First Responder first aid refresher, one full day of legal update, and current topics including Police Survival, Animal Cruelty and Neglect Investigations and Defensive Tactics. We also trained a Sergeant to serve as a Field Training Officer, to work daily with new recruits as they transition from the police academy to patrol work
- Purchased one new hybrid police cruiser
- Received a new \$20,000 electronic fingerprinting workstation through the state, at no cost to the Town. This critical equipment, used to search backgrounds of detainees as well as applicants for town licenses

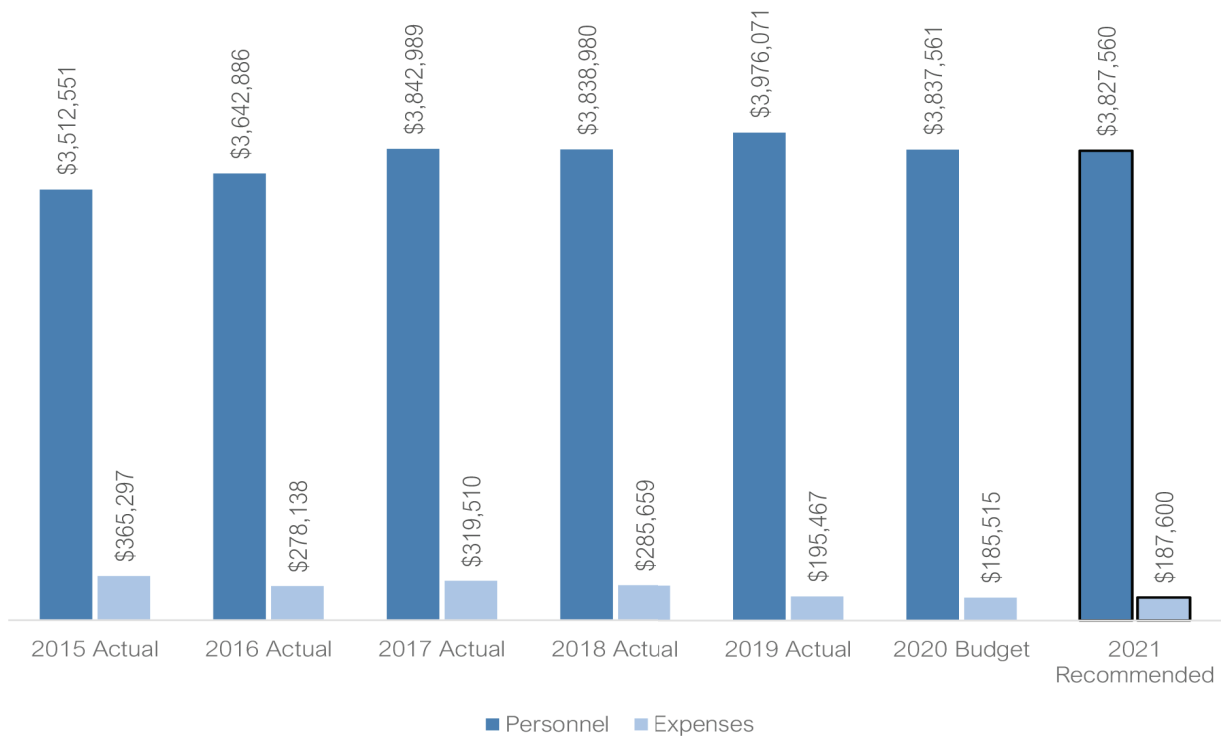
FY21 GOALS

- Work to successfully achieve Massachusetts re-accreditation in 2021.
- Partner with the Traffic Study Advisory Committee to ensure pedestrian and traffic safety
- Purchase incident mapping software, and additional electronic speed signs throughout Town to better address decisions affecting traffic and parking and promote traffic calming
- Implement a comprehensive pedestrian safety initiative
- Ensure the safety and security of planned retail Marijuana establishments in Town
- Seek to find proactive recruiting methods in order to get a diverse pool of qualified candidates
- Increase community outreach programs including one using sport-styled playing cards with officer’s photos and profiles to connect with children, and a Citizen’s Police Academy to expose people to the police profession
- Make use of publicly available conflict resolution options to resolve neighbor disputes
- Train officers to use the Department Records Management more effectively to include Detective Case Management
- Promote use of “Care Call” program and our dementia registration “Silver Alert Program”
- Enhance activities of the OPIOID Working Group to include participating in student and parent education meetings to promote prevention of drug abuse
- Enhance utilization of data from scheduling software
- Purchase two new hybrid police cruisers
- Purchase and install a new BAPERN radio unit
- Seek to replace police station camera system
- Obtain electronic traffic citation units for the cruisers through state-funded program
- Establish an awards and recognition committee within the department that will evaluate exemplary actions of officers and make recommendations to the Chief for commendation or higher honor



POLICE DEPARTMENT 2015-2021

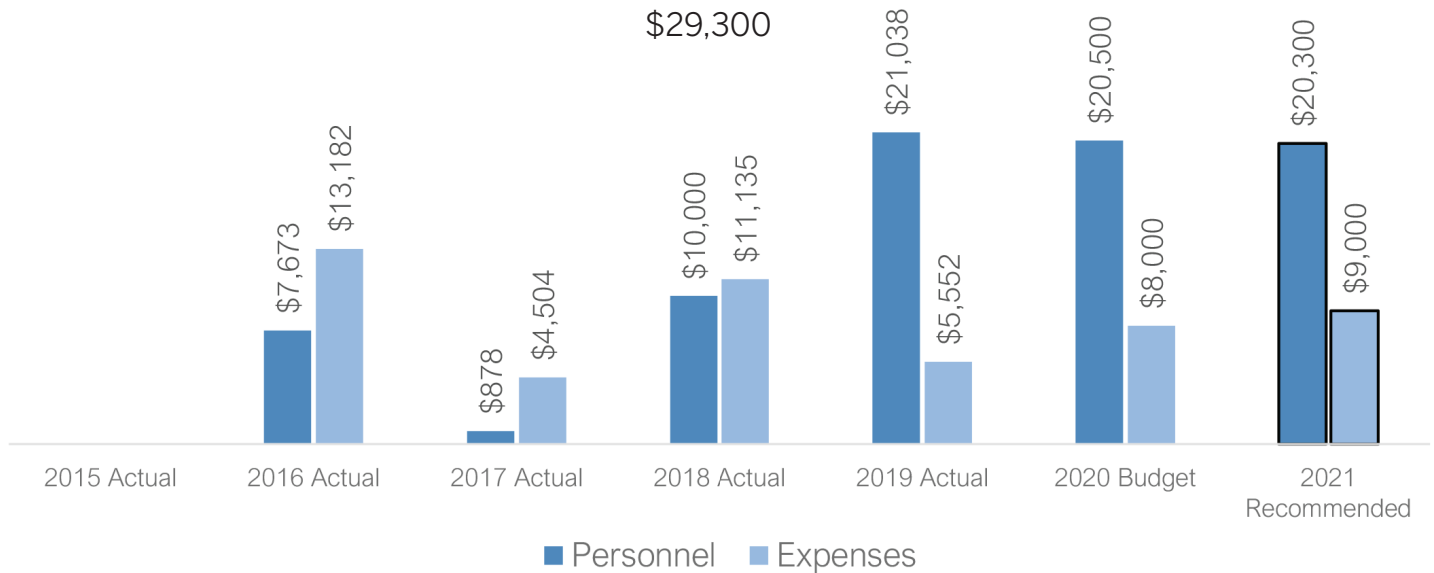
FY21 BUDGET TOTAL: \$4,015,160



HARBORMASTER 2015-2021

FY21 BUDGET TOTAL:

\$29,300



FIRE DEPARTMENT



MISSION STATEMENT

It is the mission of the Swampscott Fire Department to provide for the safety and welfare of the public through preservation of life, health, property and the environment. Our objective is always to prevent loss of life and property through a proactive approach of public education and fire prevention.

SIGNIFICANT CHANGES

In 2019, after more than four decades of dedicated service, Chief Kevin Breen stepped down and retired and Graham Archer stepped in as the new Fire Chief. Lieutenant Edward Seligman also retired, and Lieutenant Steven Greenbaum was promoted to the rank of Captain. Swampscott Native Firefighter Connor Barton was hired. The Department took delivery of the newest member of the fleet: "Big Blue," a 2019 Seagrave Marauder. The engine design committee spent hours including two site visits to the Seagrave factory in Wisconsin to oversee the work. Delivered in the spring, Big Blue has become a popular and highly visible presence in the community.



Graham Archer, Fire Chief

PREVIOUS YEAR ACCOMPLISHMENTS

- In 2019, the Swampscott Fire Department responded to 2,214 incidents including 9 building fires and 4 in motor vehicles or other mobile property.
- The Department received 1,100 calls for medical assistance including 31 motor vehicle accidents; provided mutual aid to neighboring communities 17 times; inspected over 490 properties in the Town including businesses and residential buildings, 5 school buildings, and 24 liquor license establishments
- In 2018 Fire Prevention performed 365 smoke certificate inspections, 21 Oil burner inspections, and over 220 other permits issued for everything from Blasting, tank removals, to open burning and beach cooking permits. Through our SAFE program, our instructors bring the message of Fire Safety to our school population and now our senior community as well, covering such topics as encouraging people to check the batteries in their smoke detectors, to what to do in case of a fire.

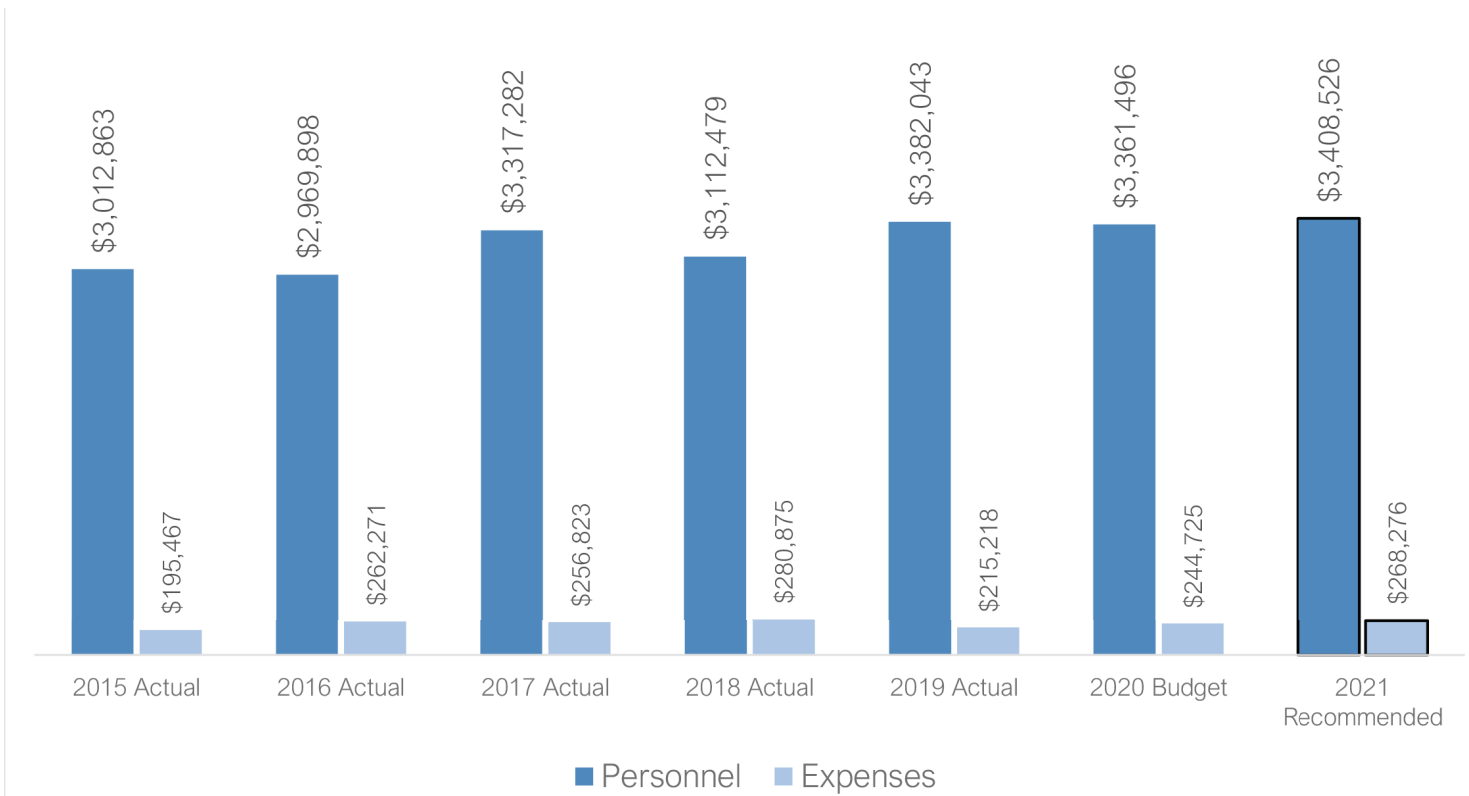
FY21 GOALS

- Implement several promotions and new hires in 2020/FY21. The pending retirement of Captain Mark Ryan will create a firefighter vacancy. We had several members participate this past fall in a written examination for fire lieutenant
- Standardize and improve our training through an integrated on-line/hands-on training platform
- Improve record keeping of training and equipment maintenance
- Begin the complete overhaul and update policies and procedures and standard operating guidelines
- Examine culture as well as procedures with an eye toward optimizing firefighter health and wellness
- Recruit highly qualified candidates who represent a diversity of experiences, ideas, and perspectives
- Broaden community outreach to improve visibility and let the public know who we are and what we do
- Begin a mentoring process earlier in a firefighter's career to draw out a clearer path for them
- Begin a top-to-bottom assessment of station to address shortcomings and identify ways to maximize the usefulness and efficiency of our space



FIRE DEPARTMENT 2015-2021

FY21 BUDGET TOTAL: \$3,676,802



EMERGENCY MANAGEMENT



MISSION STATEMENT

The Emergency Management Agency and the Director is responsible for obtaining, coordinating, and managing resources in the event the Town has an incident – natural or man-made – 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 Select Board 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 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.

PREVIOUS YEAR ACCOMPLISHMENTS

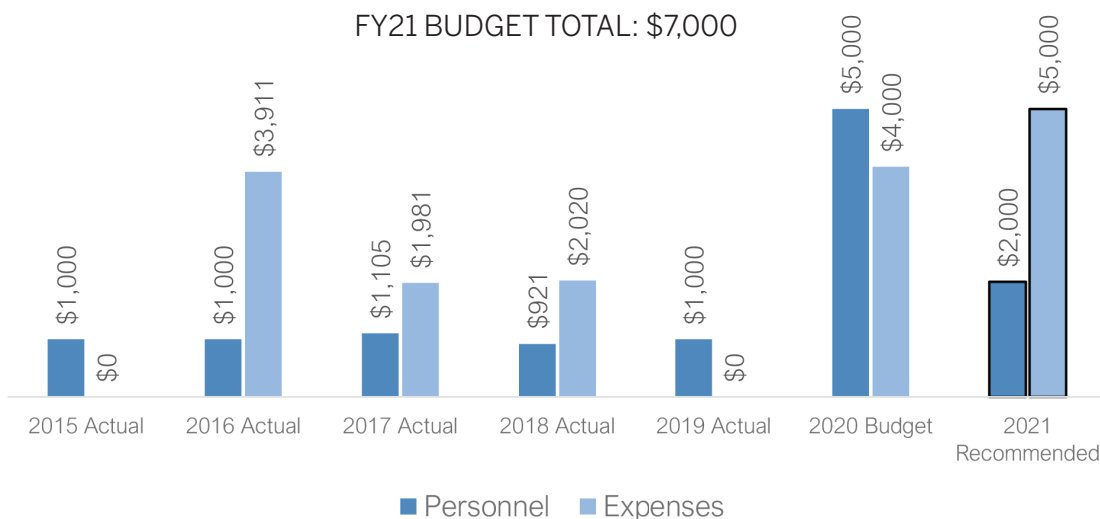
- Continued to work to strengthen the communications systems and enhance interoperability

FY21 GOALS

- Improve and enhance coordination between all town departments in preparation for an emergency
- Designate individuals and teams for predetermined roles to react to various scenarios

EMERGENCY MANAGEMENT

2015-2021





MISSION STATEMENT

The Swampscott Senior Center identifies the needs of the town's residents over 60 years of age, and designs, implements, promotes, and coordinates new and existing elderly services. The Center provides a welcoming atmosphere wherein all members are treated with dignity and respect. The dedicated staff responds to the needs of elders and advocates on their behalf. The Senior Center also promotes awareness of senior issues and needs.

PREVIOUS YEAR ACCOMPLISHMENTS

- Provided transportation for seniors including: rides to the Senior Center for activities, lunch, and special events; shopping four days a week to local shopping areas; and medical rides on Tuesdays and Wednesdays
- Added seven new classes/activities to the weekly calendar
- Provided special field trips including lunch, theater, museums, and other off-site events
- Hosted four large social events for up to one hundred seniors
- Honored Veterans with a Veterans' Day breakfast
- Held several health and social issues seminars including the well-received RMV presentation and The Fives Wishes booklet which guides a person through End Life Issues



Marilyn Hurwitz,
Senior Center Director

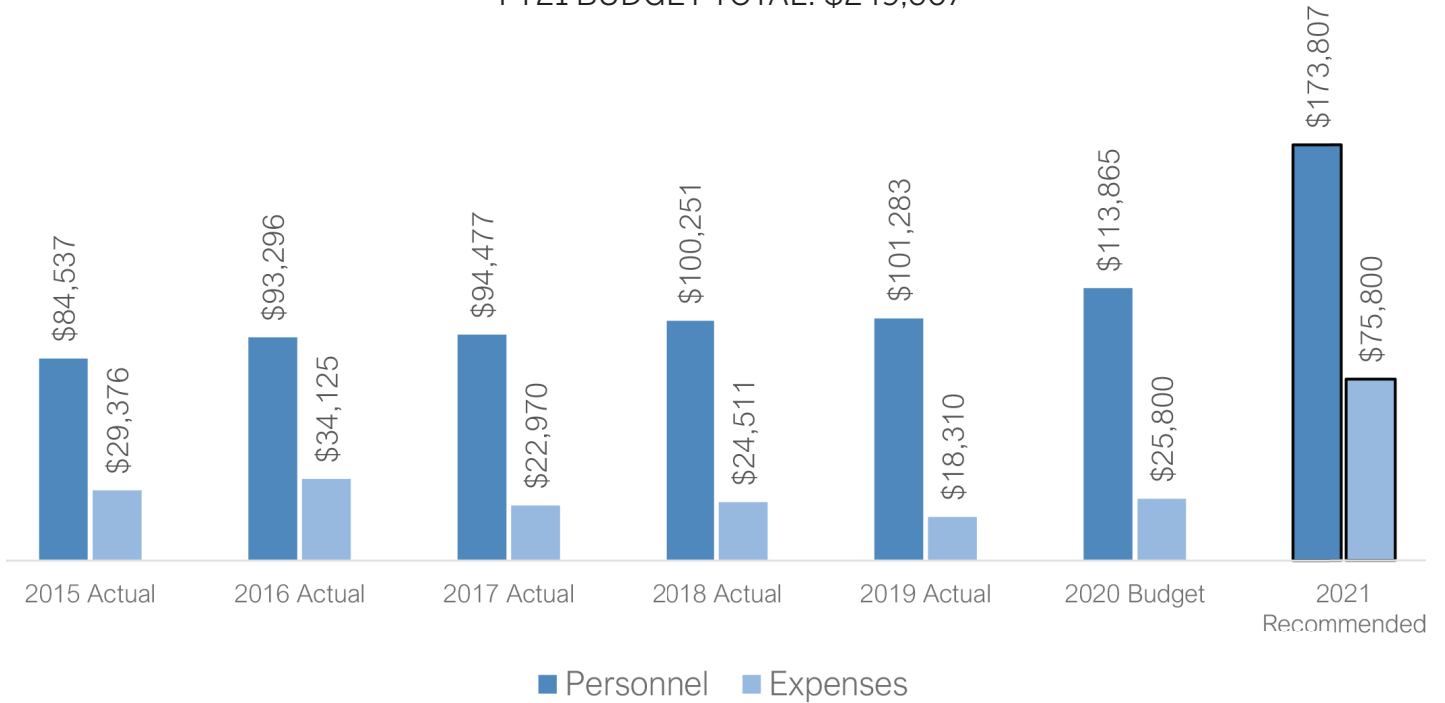
FY21 GOALS

- Increase outreach worker hours to 30 hours weekly
- Work collaboratively with the facilities manager for maintenance issues
- Improve intergenerational and community collaboration
- Improve use of Munis to insure proper accounting for our expenditures and deposits
- Continued advocacy for staffing changes including increased bus driver hours and new positions

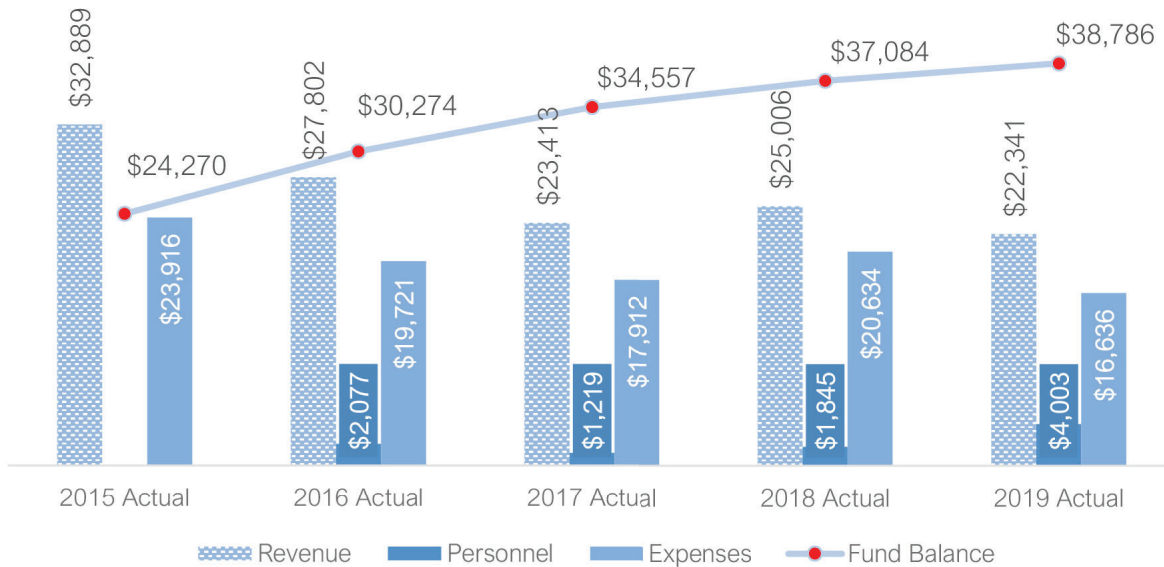


COUNCIL ON AGING 2015-2021

FY21 BUDGET TOTAL: \$249,607



COA Revolving Fund Performance, 2015-2019





VETERANS SERVICES

MISSION STATEMENT

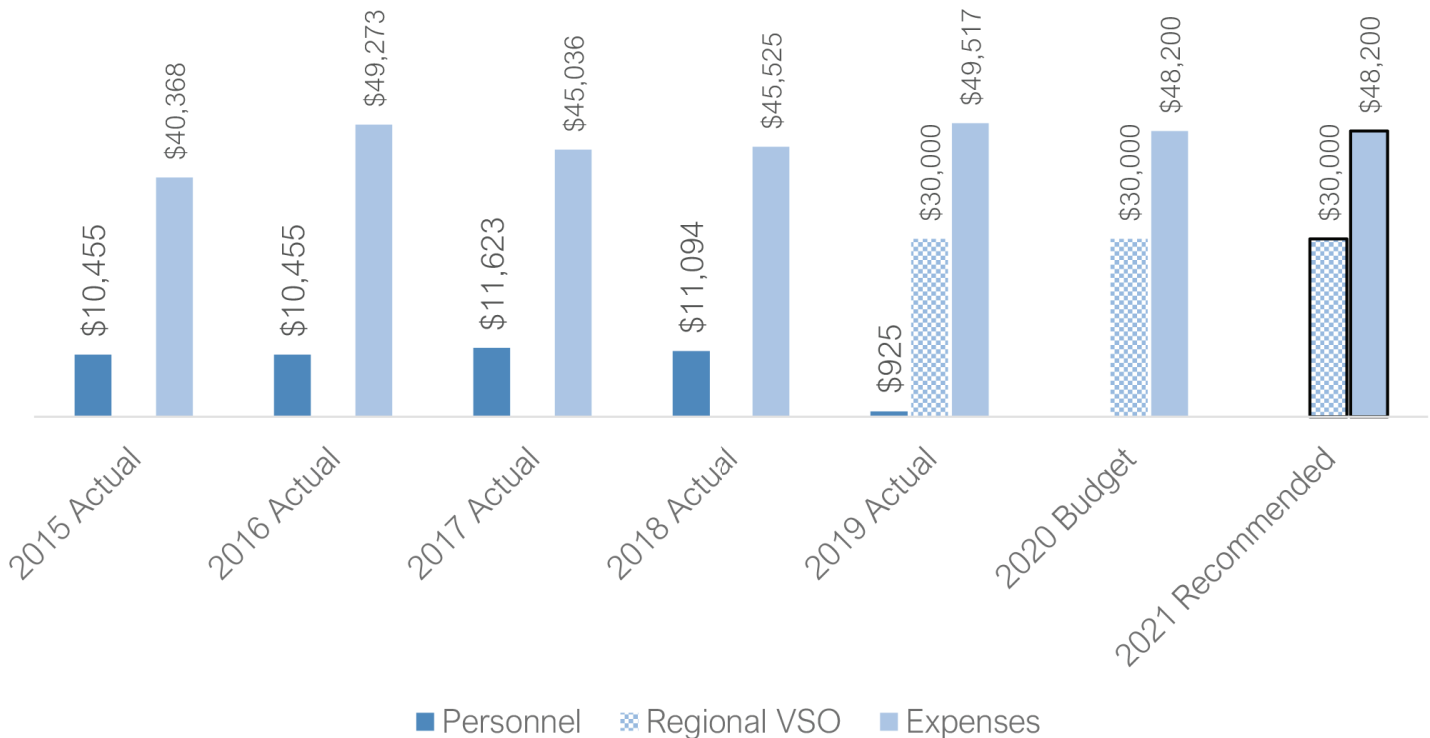
The Veterans Services Department provides federal, state and local financial and medical assistance to veterans and their dependents residing in the Town (those eligible under MGL C115 and CMR 108). Under prescribed regulations, the Department assists all veterans in obtaining benefits for which they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



Mike Sweeney
Veteran Agent

VETERANS SERVICES 2015-2021

FY21 BUDGET TOTAL: \$78,200



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 library provides its users with relevant information in a timely manner; opportunities for lifelong learning; and curriculum support for students, local schools, and home-based educators. The library is committed to providing educational support, current titles, and important information to all residents.

SIGNIFICANT CHANGES

The Assistant Director assumed the position of Head of Technology and Cataloguing. Several employees moved on and new hires took the positions of Reference Librarian, Head of Circulation, and Children’s Librarian. Two part-time library aids were also hired. The new restroom was completed this year and is housed in the second floor meeting room.



Alyce Deveau, Library Director

PREVIOUS YEAR ACCOMPLISHMENTS

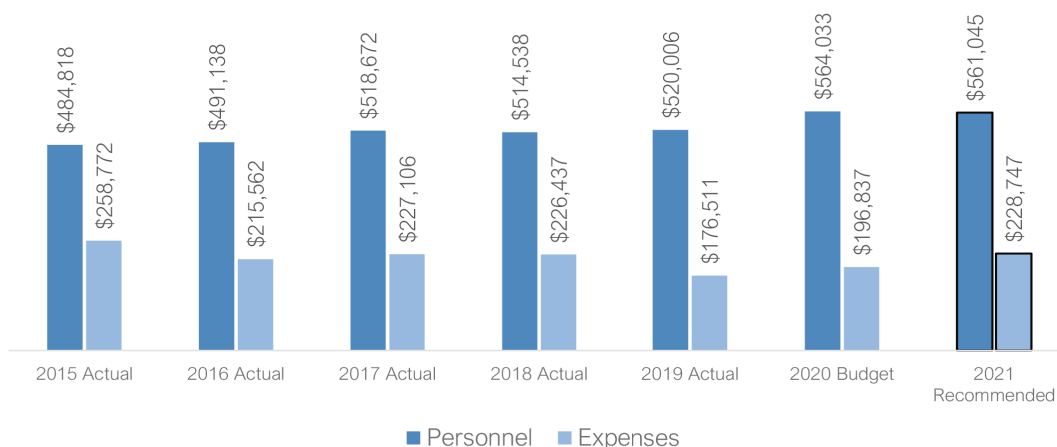
- Filled all empty positions and for the first time in one and a half years, the library is fully staffed
- Commenced renovations to the meeting room
- With the help of the Assistant Town Administrator of Administration and Finance, issued a Request for Qualifications for a Library Programmer

FY21 GOALS

- Complete the meeting room renovations
- Continue to increase circulation of materials
- Add numerous community programs to provide additional opportunities outside of the library
- Develop a long-range plan for the building with the help of a Library Programmer
- Obtain a grant from the Massachusetts Board of Library Commissioners for a Town-Wide Assessment of our historical holdings

LIBRARY 2015-2021

FY21 BUDGET TOTAL:
\$789,792





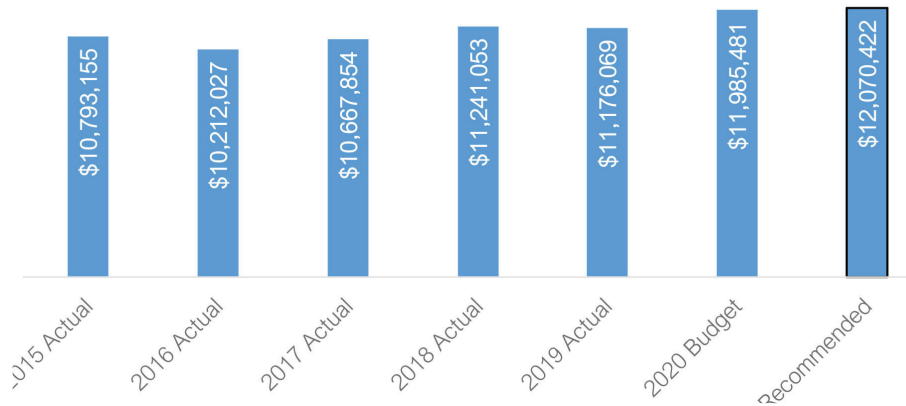
EMPLOYEE BENEFITS

MISSION STATEMENT

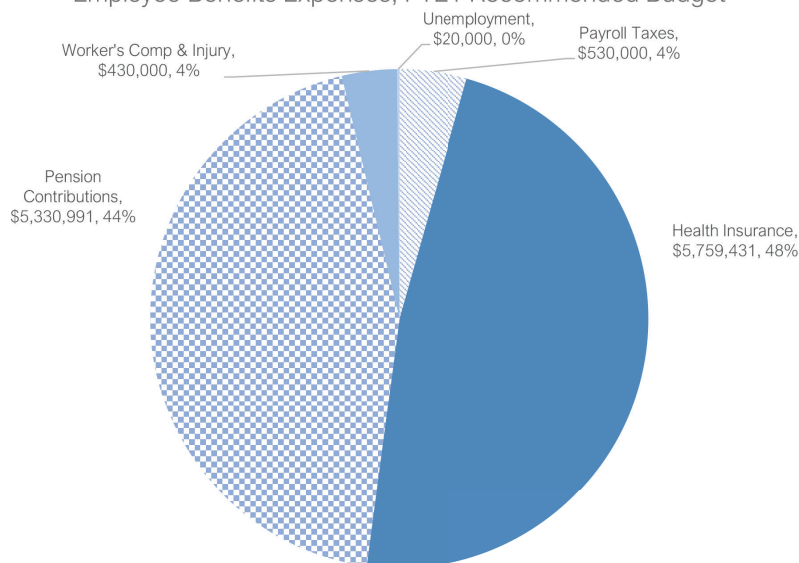
The re-organization of the budget created a new section for employee benefits, that now includes employee group health/life, dental, the pension contribution, unemployment, injury on duty (police/fire) and workers comp. Previously they were either stand-alone budgets, in other departmental budgets or in the unclassified section. 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.

Employee Benefits Expenses, 2015-Now



Employee Benefits Expenses, FY21 Recommended Budget





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 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.

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.

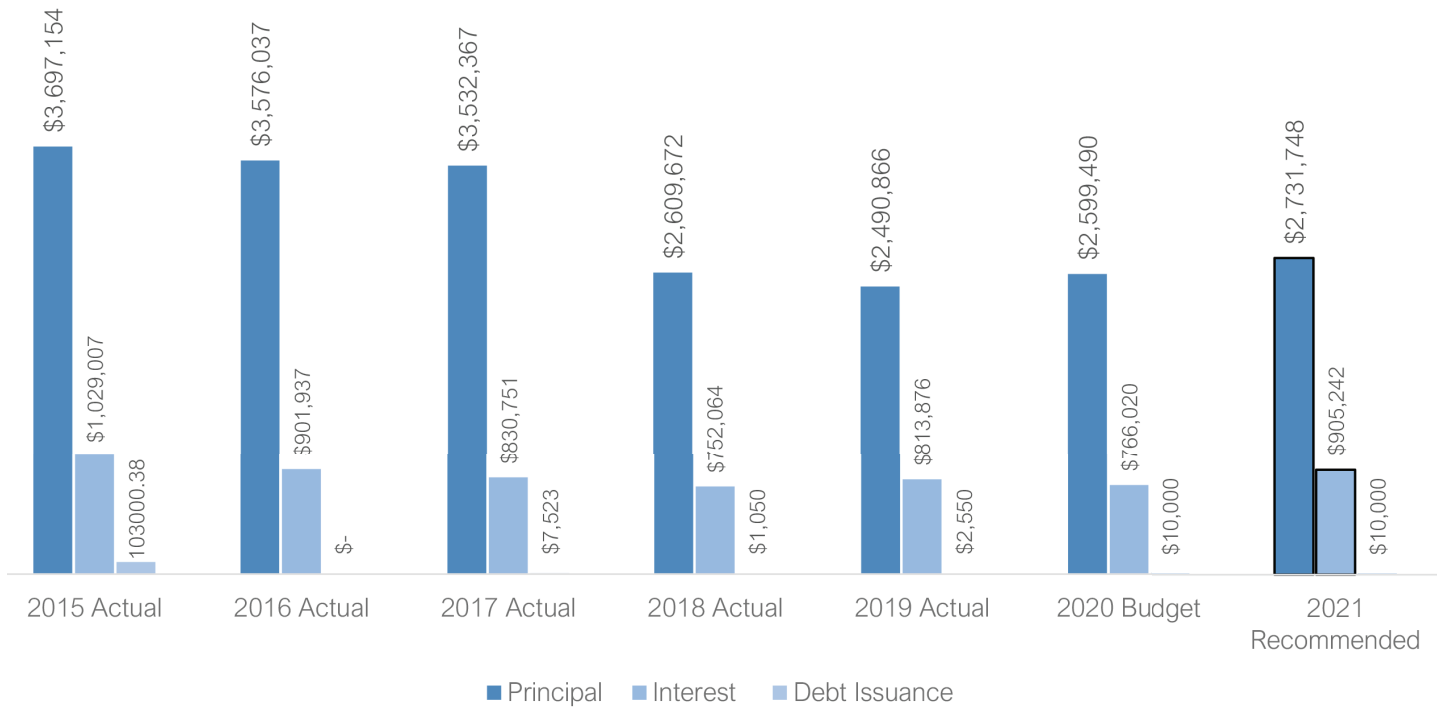
Revenue Bonds - Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth’s water pollution abatement revolving- loan program. In addition, cities and towns having electric departments may issue revenue bonds, and notes in anticipation 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.

PROPERTY & LIABILITY INSURANCE & DEBT SERVICE

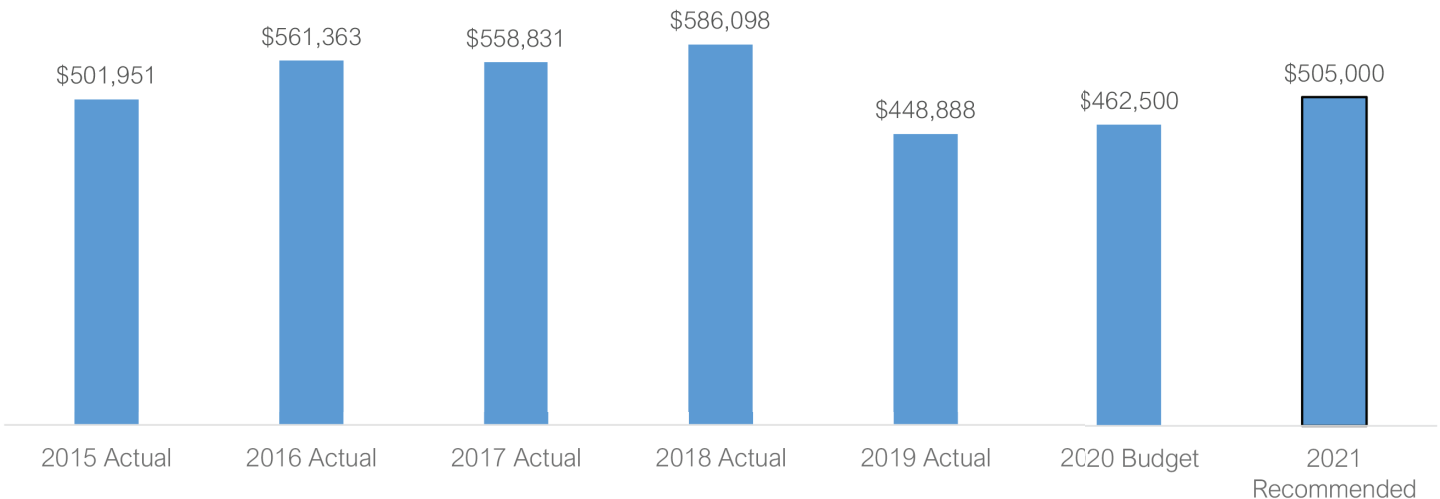


The property & liability budget is for the town and school and covers all general town buildings, equipment vehicles and any property. The Debt Service Budget is for all debt service town and school, but does not include Enterprise Fund debt, that is house in the Enterprise funds.

General Fund Debt Service Expenses, 2015-2021



Property & Liability Insurance, 2015-2021





CHERRY SHEET ASSESSMENTS

For the purpose of budgeting for FY 20, 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.

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. 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.

ENTERPRISE FUNDS

WATER & SEWER



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 enough to fund all direct and indirect expenditures of the fund.

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.

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.

WATER & SEWER

This division is responsible for the wastewater collection and water distribution systems of the Town, and is under the supervision of the Department of Public Works. 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 Phase 1B sewer repairs as part of EPA Administrative Consent Order
- Continued to secure funds through the MWRA Local Water System Assistance Program (LWSAP) for future water system upgrades
- Explored securing funding through the States Revolving Fund (SRF) to assist with future phases of the EPA Administrative Consent Order
- Replaced water mains on Millett Rd., Crest Road, Oak Road, Shelton Road, Priscilla Road and Beverly Rd.
- Continued to replace 6-10 older hydrants a year

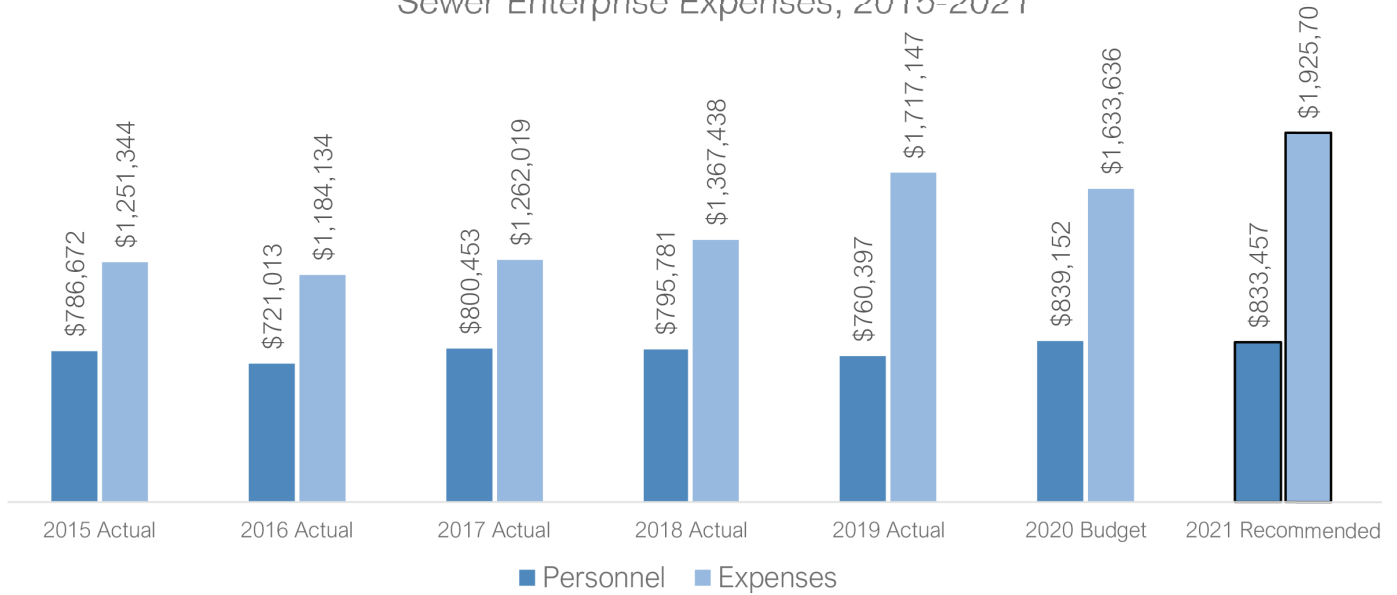
FY21 GOALS

- Contract with an Engineering Firm to conduct a comprehensive study of the Water, Sewer and Stormwater systems in Town in order to determine the current status of the infrastructure, and develop a comprehensive 30 year capital improvement plan for the three systems, along with potential funding sources, that is designed to ensure the system will be situated to serve Swampscott's needs for future generations.
- Begin phase 1C of the plan to address issues related to Stacy's Brook/Kings Beach, including Sewer Service Lateral Replacements, Cured-in-Place Pipelining and Spot Repairs.
- Re-apply for a new round of water main replacements resulting from additional monies being made available under the MWRA Local Financing Assistance Program.
- Renegotiate the intermunicipal agreement with Lynn Water & Sewer Commission to provide for treatment and disposal of wastewater from Swampscott.
- Continue working with Lynn Water & Sewer Commission to address the capital needs that are present at the Lynn Sewer Treatment Plant, including needed improvements to upgrade the plant such that a new Operations and Maintenance Contract can be procured within the next 2 years.

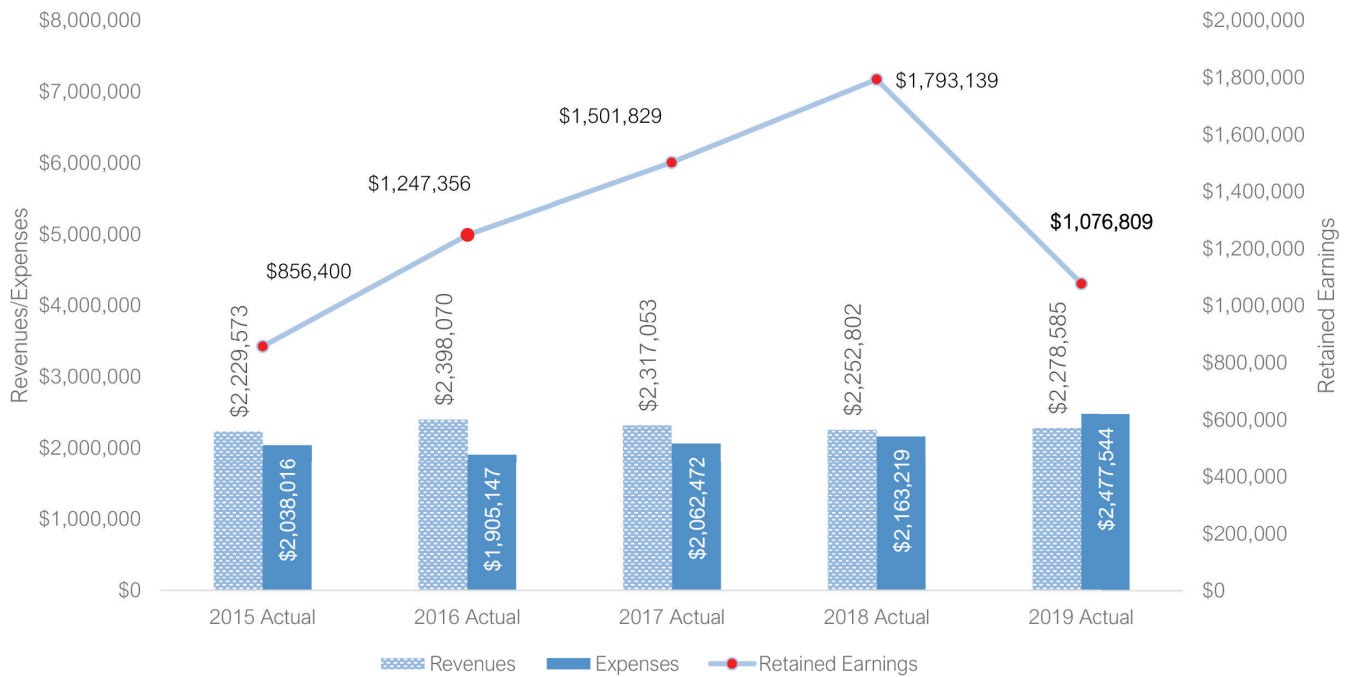


ENTERPRISE FUNDS SEWER

Sewer Enterprise Expenses, 2015-2021



Sewer Fund Performance, 2015-2019



SEWER

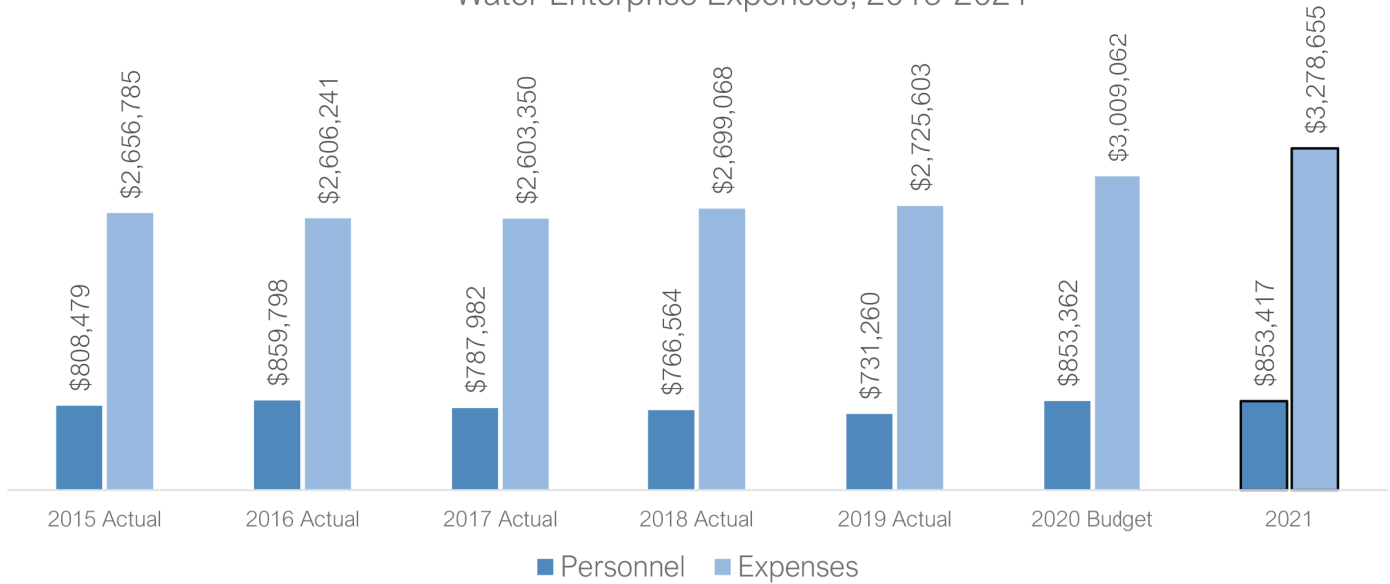
- 46 miles of gravity main
- 3 miles of force main
- 8 lift stations
- 1,562 manholes
- Approximately 4,554 accounts
- 6 properties on septic

SEWER ENTERPRISE FUND	2019 Actual	2020 Budget	2020 Projected	2021 Rec. Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
WATER USAGE (CUBIC FEET X 100)	424,203		428,445	432,729	437,057	441,427	445,842	450,300
Consumption Rate (x100cf)	5.28		5.44	5.60	5.74	5.89	6.03	6.18
Base Rate	35.00		50.00	75.00	100.00	110.00	115.00	125.00
# of Accounts	4,380		4,402	4,424	4,435	4,435	4,435	4,435
% Rate Increase			3.00%	3.00%	2.50%	2.50%	2.50%	2.50%
LITIGATED CHARGES COLLECTED	1,467		0	0	0	0	0	0
BASE RATE REVENUE	153,311		220,095	331,793	443,497	487,847	510,021	554,371
SEWER CHARGES	1,970,270		2,050,449	2,132,727	2,207,553	2,286,117	2,366,711	2,450,133
SEWER LIENS (2%)	95,383		100,000	98,014	99,974	101,974	104,013	106,094
SEWER INTEREST (2%)	39,545		40,336	41,143	41,966	42,805	43,661	44,535
MISCELLANEOUS REVENUE	0		0	0	0	0	0	0
TRANSFERS IN FROM RET. EARNINGS	0		245,000	140,000	412,000	333,400	233,500	154,200
EARNINGS ON INVESTMENTS (1%)	18,531		15,335	15,488	15,643	15,800	15,958	16,117
REVENUE	2,278,508		2,671,215	2,759,165	3,220,633	3,267,942	3,273,865	3,325,450
REVENUE % INCR.			17.24%	3.29%	16.72%	1.47%	0.18%	1.58%
PERSONNEL (3%)	313,492	342,585	342,585	336,600	346,698	357,099	367,812	378,846
OVERTIME	9,212	15,300	12,000	12,393	12,765	13,148	13,542	13,948
STANDBY	24,307	27,000	25,000	24,786	24,786	24,786	24,786	24,786
POLICE DETAILS	683	1,500	1,500	1,500	1,500	1,500	1,500	1,500
OTHER COMPENSATION	500	2,073	1,000	510	510	510	510	510
LONGEVITY	1,000	1,750	1,000	1,020	1,020	1,020	1,020	1,020
SICK INCENTIVE	0	1,250	0	0	0	0	0	0
FUEL	20,000	20,000	20,300	25,000	25,625	26,138	26,791	27,327
EQUIPMENT/MAINTENANCE	21,636	25,000	25,000	25,000	25,625	26,138	26,791	27,327
LIFT STATION OPER/MAINT	147,212	150,000	158,676	150,000	154,200	158,518	162,956	167,519
SEWER BILLS	0	3,000	3,000	6,000	6,090	6,181	6,274	6,368
OPER EXP ELECTRIC	84,620	68,000	85,000	75,000	76,875	78,413	80,373	81,980
UNIFORMS	1,721	2,500	2,157	2,500	2,000	2,000	2,000	2,000
EXPENSES	62,931	69,000	69,000	69,000	70,932	72,918	74,960	77,059
PAVING	0	50,000	50,000	50,000	51,250	52,275	53,582	54,654
SEWER RESERVE FUND	0	30,000	0	30,000	33,474	33,497	33,564	35,026
PROCUREMENT SERVICES	2,500	6,631	6,631	6,631	0	0	0	0
LYNN SEWER	856,359	720,000	885,000	888,798	1,333,197	1,359,861	1,387,058	1,414,799
DUMP TRUCK	0	0	0	0	0	0	0	0
SEWER SYSTEM REPAIRS	0	0	0	0	0	0	0	0
INDIRECT TOWN SERVICES (2%)	411,204	447,694	447,694	456,648	465,781	475,096	484,598	494,290
ADMINISTRATION FEES/CHRG	294	1,000	1,000	1,000	1,000	1,000	1,000	1,000
PENSION CONTRIBUTION	143,511	148,380	148,380	118,370	121,897	125,530	129,271	133,123
PRINCIPAL ON BONDS	268,276	238,616	238,616	314,805	315,040	315,400	271,167	270,293
INTEREST ON BONDS	108,087	101,509	101,509	163,605	150,368	136,916	124,310	112,074
EXPENSES TOTAL	2,477,544	2,472,788	2,625,048	2,759,166	3,220,633	3,267,942	3,273,865	3,325,449
EXPENSE % INCR.			5.95%	5.11%	16.72%	1.47%	0.18%	1.58%
Surplus/(Loss)	(199,037)		46,167	(0)	(0)	(0)	0	0

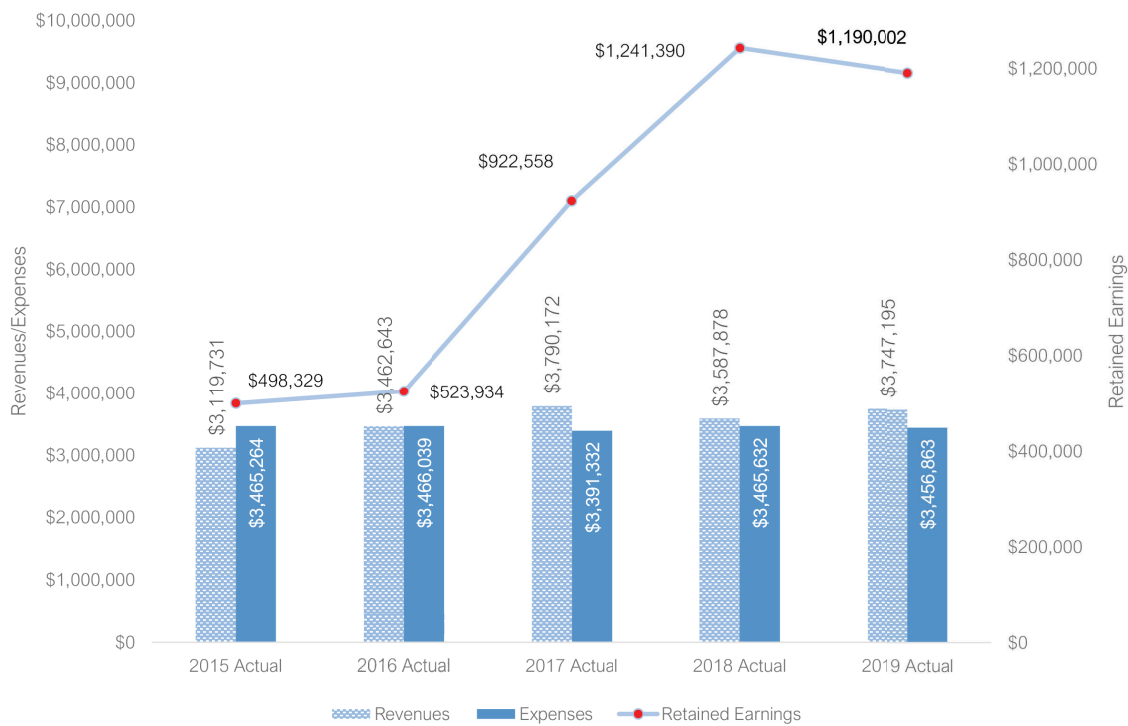


ENTERPRISE FUNDS WATER

Water Enterprise Expenses, 2015-2021



Water Fund Performance, 2015-2019



WATER

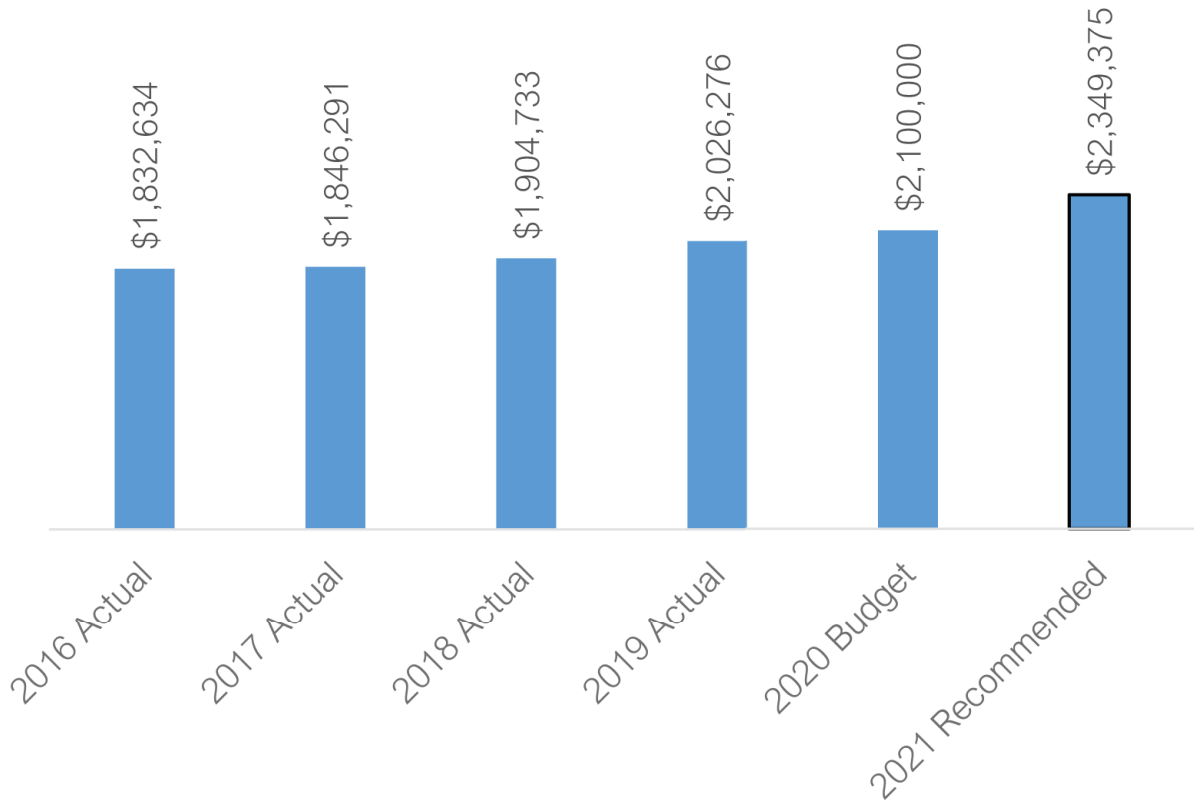
- 57 miles of main
- 475 hydrants
- 1,435 gate valves
- Approximately 5,688 accounts

WATER ENTERPRISE FUND		2019 Actual	2020 Budget	202 Projected	2021 Rec. Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
WATER USAGE (CUBIC FEET X 100)		536,659		542,026	547,446	552,920	558,450	564,034	569,674
Consumption Rate (x100cf)		6.80		6.94	7.07	7.07	7.15	7.15	7.22
Base Rate		44.00		50.00	75.00	85.00	95.00	105.00	115.00
# of Accounts		4,480		4,502	4,525	4,536	4,536	4,536	4,536
% Rate Increase				2.00%	2.00%	0.00%	1.00%	0.00%	1.00%
LITIGATED CHARGES COLLECTED		1,888		0	0	0	0	0	0
WATER INTEREST		66,971		68,310	69,676	71,070	72,491	73,941	75,420
WATER ON/OFF		18,264		18,500	18,870	19,247	19,632	20,025	20,425
BASE RATE REVENUE		250,379		225,120	339,368	385,579	430,941	476,304	521,666
WATER LIENS		165,629		175,000	178,500	182,070	185,711	189,426	193,214
WATER CHARGES		3,214,210		3,308,351	3,408,070	3,442,346	3,511,537	3,546,652	3,617,940
MISCELLANEOUS REVENUE		15,966		15,000	15,300	15,606	15,918	16,236	16,561
TRANSFERS IN FROM RET. EARNINGS				100,000	88,000				
EARNINGS ON INVESTMENTS		13,965		14,146	14,287	14,430	14,575	14,720	14,868
REVENUE		3,747,272		3,924,427	4,132,072	4,130,348	4,250,806	4,337,304	4,460,094
REVENUE % INCR.				4.73%	5.29%	-0.04%	2.92%	2.03%	2.83%
PERSONNEL		267,273	337,331	337,331	337,331	347,451	357,874	368,611	379,669
OVERTIME		7,756	15,000	11,000	9,690	9,981	10,280	10,589	10,906
STANDBY		22,968	27,000	25,000	24,480	24,480	24,480	24,480	24,480
FLUSHING HYDRANTS		4,666	6,500	5,000	4,692	5,000	5,000	5,000	5,000
POLICE DETAILS		2,958	4,000	1,500	4,000	4,000	4,000	4,000	4,000
PART TIME STAFF		0	0	0	100	0	0	0	0
OTHER COMPENSATION		1,851	3,760	1,000	2,040	2,040	2,040	2,040	2,040
LONGEVITY		3,550	4,275	4,000	4,275	4,275	4,275	4,275	4,275
SICK INCENTIVE		300	1,250	0	1,250	0	0	0	0
STIPEND		8,736	6,552	6,552	8,911	9,178	9,454	9,737	10,029
FUEL		20,584	20,000	20,000	25,000	25,625	26,138	26,791	27,327
EQUIPMENT/MAINTENANCE		21,741	25,000	25,000	25,000	25,625	26,138	26,791	27,327
WATER BILLS		5,723	4,500	4,500	6,000	6,090	6,181	6,274	6,368
UNIFORMS		2,570	2,500	2,000	2,500	2,000	2,000	2,000	2,000
EXPENSES		104,026	125,000	125,000	145,000	149,060	153,234	157,524	161,935
PAVING		0	50,000	50,000	50,000	51,250	52,275	53,582	54,654
WATER RESERVE FUND		0	25,000	25,000	25,000	30,978	31,881	32,530	33,451
PROCUREMENT SERVICES		2,500	6,631	6,631	6,631	0	0	0	0
MWRA WATER		2,026,276	2,100,000	2,100,000	2,349,375	2,419,856	2,492,452	2,567,225	2,644,242
INDIRECT TOWN SERVICES		411,203	447,694	447,694	456,648	465,781	475,096	484,598	494,290
PENSION CONTRIBUTION		145,130	143,378	143,378	143,934	148,223	152,640	157,189	161,873
PRINCIPAL ON BONDS		397,053	507,053	507,053	500,215	395,000	370,000	370,000	210,000
INTEREST ON BONDS		0	0	0	0	0	0	0	0
EXPENSES		3,456,864	3,862,424	3,847,639	4,132,072	4,125,893	4,205,438	4,313,236	4,263,866
EXPENSE % INCR.				11.30%	7.39%	-0.15%	1.93%	2.56%	-1.14%
Surplus/(Loss)		290,409		76,788	0	4,455	45,368	24,068	196,228

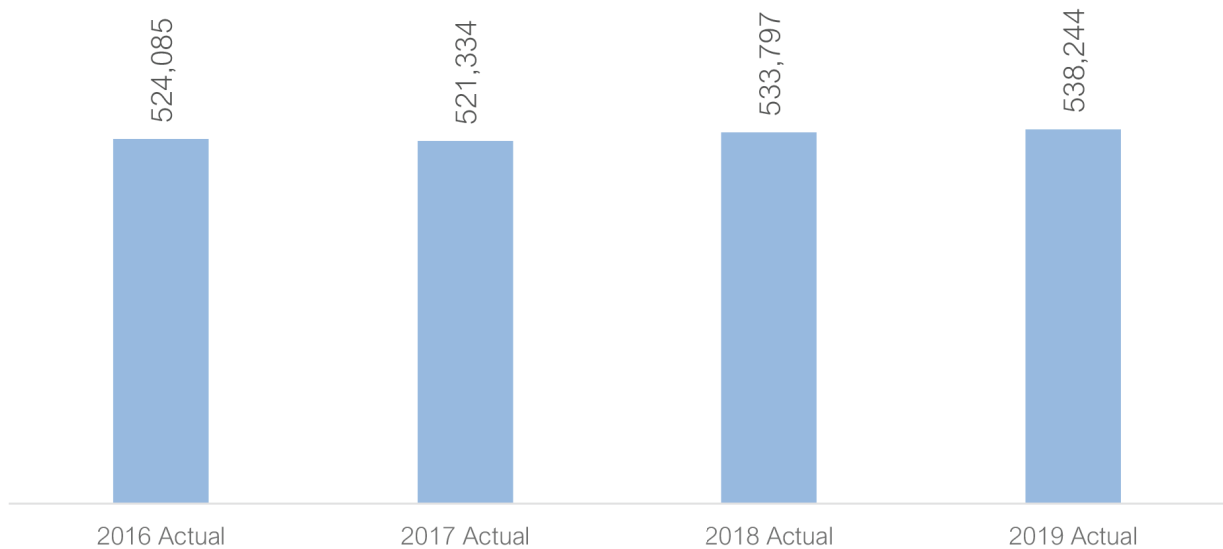


ENTERPRISE FUNDS

Massachusetts Water Resource Authority Assessment FY21 Recommended: \$2,349,375

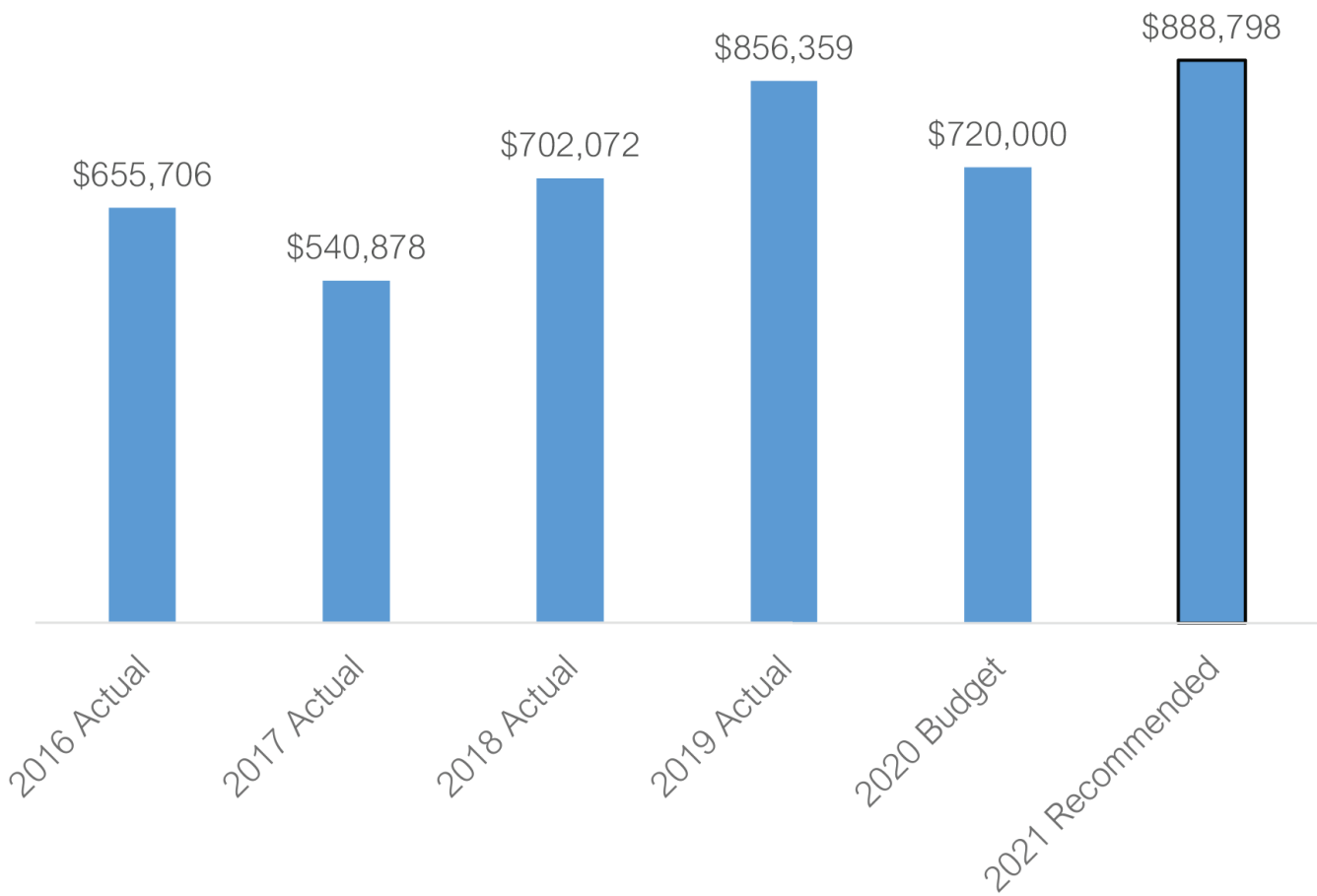


MWRA Reported Water Consumption FY16-FY21 x100 Cubic ft.





Lynn Water & Sewer Commission Assessment FY21 Recommended: \$888,798



SWAMPSCOTT PUBLIC SCHOOLS

Fiscal Year 2021

School Committee's Recommended Budget

July 1, 2020 – June 30, 2021

School Committee Members

Gargi Cooper, Chair
Suzanne Wright, Vice Chair
Ted Delano
Carin Marshall
Amy OConnor

Pamela R. H. Angelakis, M.A., M.Ed.

Superintendent of Schools

Swampscott Public Schools
207 Forest Street
Swampscott, MA

February 14, 2020

District Administrators

Jean Bacon, Director of Teaching & Learning

Martha Raymond, Assistant Superintendent of Student Services

Martha Sybert, School Business Administrator

Julie DeLillo, Human Resources Director

Lytania Mackey, Director of Technology, Digital Learning & Innovation

Garrett Baker, Operations & Maintenance Supervisor

Latoya Ogunbona, METCO Director

Maureen Kellett, Chartwell's Director of School Nutrition

School Administrators

Swampscott High School

Dennis Kohut, Principal

Colleen Cull-Finn, Assistant Principal

Christopher Norkun, Dean of Students

Kelly Farley, Director of Athletics

Swampscott Middle School

Jason Calichman, Principal

Lori Sanborn, Assistant Principal

Clarke Elementary School

Mary Beth Shea, Principal

Hadley Elementary School

Ilana Bebchick, Principal

Stanley Elementary School

Kathleen Huntley, Principal

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Special thank you to the Reading Public Schools for the budget book format and to Lisa Harris for the Student Art work from grades 5-8 featured throughout the budget book.

Superintendent's Message

Dear School Committee,

I am pleased to submit the 2021 Superintendent's recommended budget. In the coming weeks, my Leadership Team and I will continue to refine it until it becomes finalized.

This recommended budget will maintain the educational experiences we are committed to providing for our students. This past weekend, at the Financial Retreat with the town boards and committees, I outlined the challenges we face as a school department with both our changing demographics and the state and federal unfunded mandates. I realize many districts face these same challenges but that is neither my purview nor my focus. I can only be concerned with the impact these challenges have on our district.

This 2021 recommended budget:

1. Limits the town's contribution to the overall budget to 2.88 %
2. Sustains strong and effective programs
3. Keeps class sizes in the desirable range
4. Includes funds for a comprehensive analysis involving stakeholders of the middle and high school schedules with recommendations for more district-wide efficiencies
5. Increase the substitute daily from \$75 to \$85 per day effective 1.6.20
6. Reduce the number of general education ESPs
7. Re-staffs the high school library position
8. Recommends a Math Coach for the elementary schools. *A Math Coach is an individual who is well versed in mathematics content and pedagogy and who works directly with classroom teachers to improve student learning of mathematics.*

I am grateful for the continued support of the town of the school department's budget and hope to continue creating efficiencies that support student learning, develop programs and experiences while recommending a budget that is sustainable for our town.

Sincerely,



Pamela R. H. Angelakis, M.A., M.Ed.
Superintendent of Schools

*updated January 30, 2020

Budget Drivers

The FY2021 School Committee's Recommended Budget is \$30,690,887 an increase of \$870,484 or 2.9%. The budget book provides details on the major budget drivers based on expenditure category.

The major drivers of the increase to the FY21 budget include:

- An increase in salary expenditures to fund step and cost of living increases for collective bargaining association members and non-union employees
- An increase in special education costs and anticipated increases in special education tuitions and transportation
- Restoration of the Library Media position at SHS
- A Math Coach to offer professional development and improve instruction at the elementary level
- A shared Facilities Director



Budget Process and Timeline

The budget process begins in early to mid-November, the School Business Administrator reviews current staffing lists with building Principals, the Assistant Superintendent of Student Services and the Superintendent. Enrollment projections as well as student transitions are discussed and planned for.

The Superintendent's Recommended Budget is submitted to the School Committee for consideration. During the month of January and February, the Superintendent and School Business Administrator present the program budgets to the School Committee for review and deliberation. The School Committee either requests changes to the budget or adopts the budget as proposed. Once adopted by the School Committee, the budget is then delivered to the Town Administrator who, in accordance with Town Charter, must submit a balanced budget to the Finance Committee in February.

The FY21 Budget will be presented on the following dates:

- Wednesday, January 29th (Overview, Administration, Regular Day, Special Education and Districtwide Cost Centers)
- Wednesday, February 5th (Grants, Revolving Funds, Public Hearing, and Questions)
- Wednesday, February 12th (School Committee Questions and Vote)

When the School Committee votes in early February on the budget, it will become the School Committee Budget, which is then presented to the Town Administrator.

The Town Administrator then presents a full Town budget to the Finance Committee which is within the available revenues for the Town.

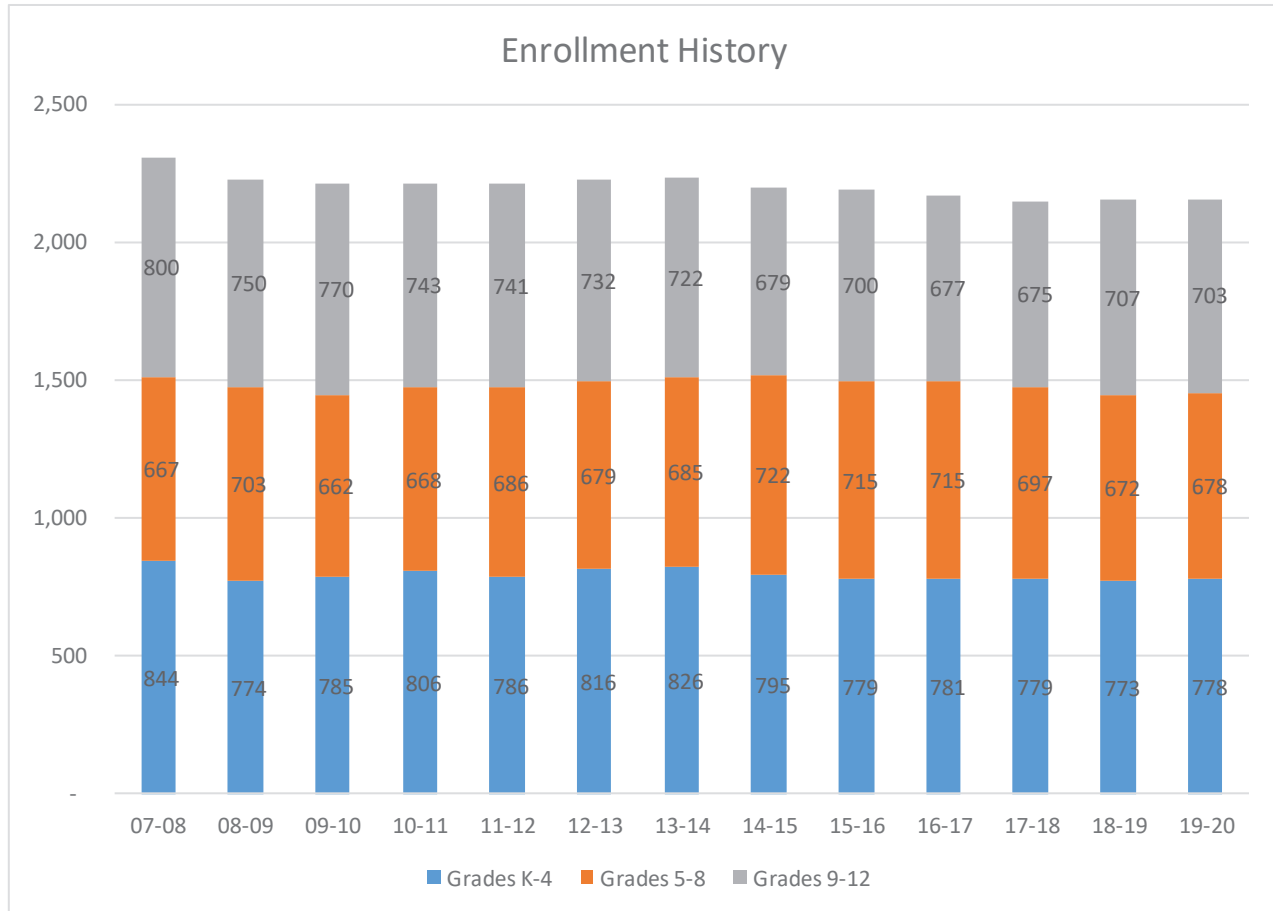
The School Committee budget will be presented in March to the Finance Committee of the Town who votes whether to refer the budget as is to Town Meeting or refer with changes. Town Meeting then has final approval authority.

By statute, Town Meeting can only vote the "bottom line" of the School Committee budget. It may vote to increase or reduce the total dollar value, but it cannot specify the line item to which the increase or decrease is to be made.

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. We use the October 1 enrollment figures to evaluate staffing needs and identify patterns when developing the budget each year.

Swampscott Public Schools Enrollment Trends



K-12 Enrollment has been fairly consistent since peaking in FY08-09 at 2,311 students. The current K-12 enrollment is 2,159 per the Oct 1 2019 filing. The net enrollment change from '18-19 was an increase in seven students with some minor fluctuation between elementary, middle and high school as cohorts transitioned.

The Swampscott Public Schools provides special education services to eligible students ages three to twenty-two years deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP).

The figure below shows historical data reported to DESE regarding the number of students with disabilities based on October 1 enrollment data. As this table indicates, the number of students receiving special education services has fluctuated over the years but has seen a steady increase in the last four years. There

has been a 32% increase, or 97 additional students with disabilities since 2009-10. The number of students, complexity and severity of needs, contributes to the additional demands on our special education staff.

Trend of Special Education, Students with Disabilities

STUDENTS WITH DISABILITIES		
YEAR	# STUDENTS	% PERCENTAGE
2009-2010	306	13.4
2015-2016	323	14.2
2016-2017	329	14.6
2017-2018	367	16.4
2018-2019	392	17.5
2019-2020	403	17.9

The next table shows the enrollment for our high needs population, as defined by the DESE. What is apparent from the table below is that our English Language Learner (ELL) and economically disadvantaged populations have been steadily rising over the last ten years. Our EL and ELL population has increased by 151% and 138% respectively. English Language Learners now account for 5.6% of our student body. The number of students that meet the federal income guidelines for Economically Disadvantaged has increased by 76% or 153 students since FY10.

Enrollment Trends for Other High Needs Populations

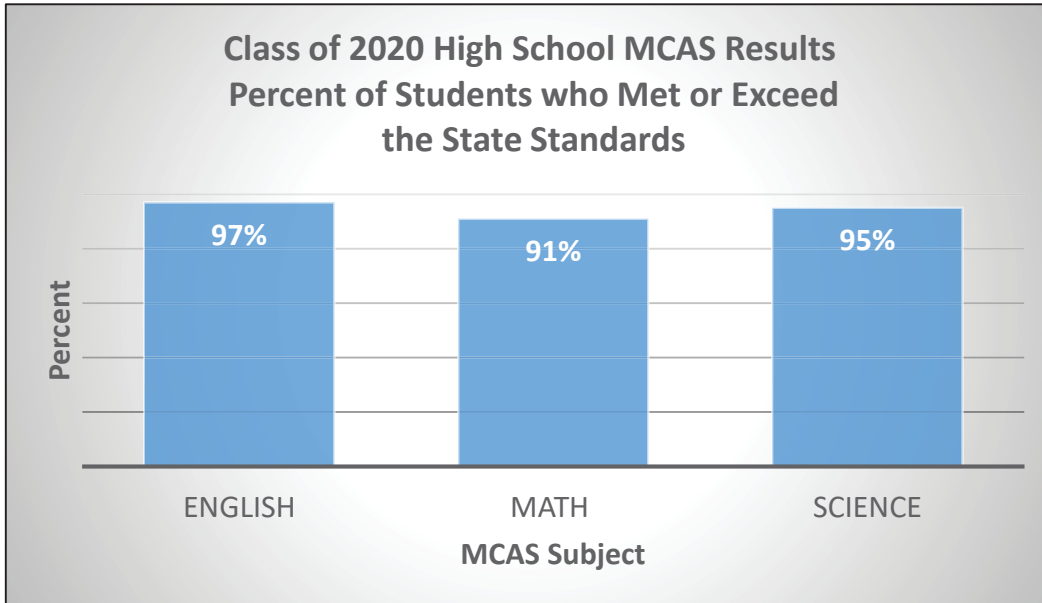
	First Language Not English		English Language Learner		Students With Disabilities		High Needs		Economically Disadvantaged	
	#	%	#	%	#	%	#	%	#	%
2009-10	121	5.4	52	2.3	306	13.4			202	9.0
2010-11	127	5.6	58	2.6	274	11.9			260	11.4
2011-12	128	5.6	71	3.1	280	12.1			291	12.8
2012-13	138	6.0	69	3.0	303	13.1	634	27.5	348	15.2
2013-14	155	6.8	83	3.6	332	14.3	654	28.0	352	15.4
2014-15	170	7.6	73	3.2	341	15.0	621	27.3	260	11.6
2015-16	189	8.4	71	3.2	323	14.2	639	28.1	302	13.4
2016-17	225	10.1	90	4.0	329	14.6	648	28.7	315	14.1
2017-18	219	9.9	87	3.9	367	16.4	676	30.2	324	14.7
2018-19	269	12.2	121	5.5	392	17.5	738	33.0	330	14.9
2019-20	304	13.7	124	5.6	403	17.9	764	34.0	355	16.0

Student Achievement

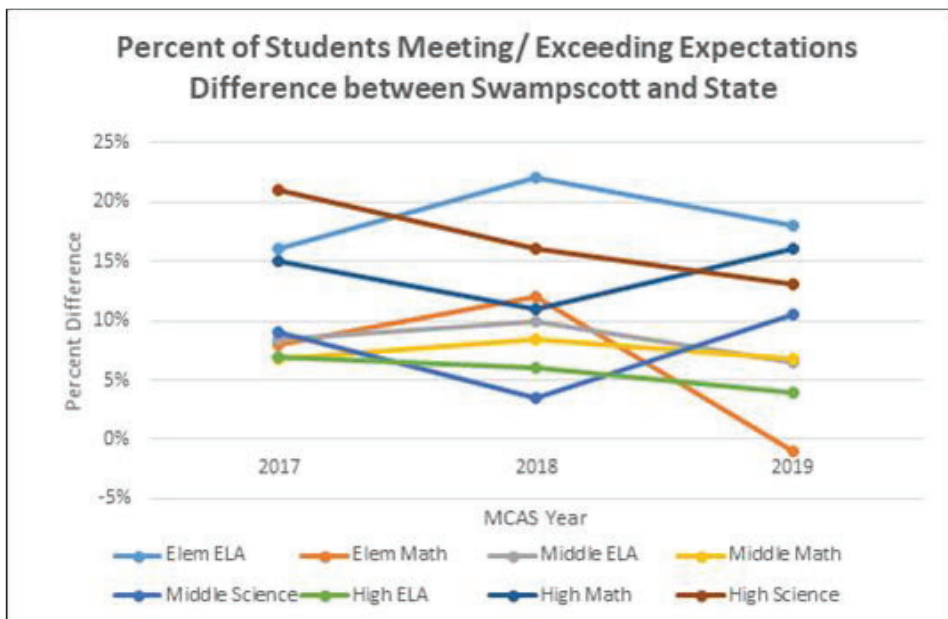
Swampscott Public Schools has a strong historical record of student achievement as measured by the Massachusetts Comprehensive Assessments System (MCAS). For the class of 2020, the proportion of students who met or exceed the state standards in English, math and science all exceeded 90%.

The proportion of Swampscott Public School students who “meet” or “exceed” the state standards at all grade levels generally runs 5% to 20% higher than the proportion of students statewide who meet the standards in English, science, and math.

MCAS Performance Data, Class of 2020

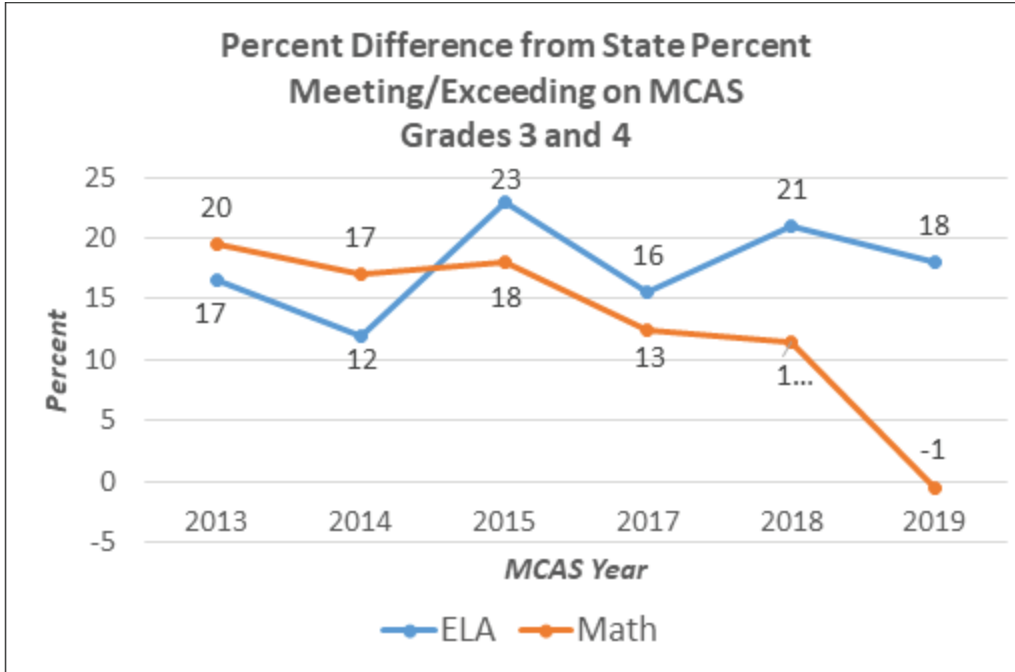


Although our students generally exceed the performance of their peers statewide, we still see some difference in the performance of our students at various grade level and subject areas which can help us identify areas for further improvement.



One notable challenge is elementary mathematics. Not only was grade 3 and 4 math MCAS performance below the state average in 2019 elementary mathematics performance has been on a decline for several years.

Math MCAS Performance Gr3 & 4



We have included a Math Coach in the FY21 Budget to work with our elementary staff to improve our practice of math content delivery.



Swampscott High School Named National Blue Ribbon School

Swampscott High School was named a 2018 National Blue Ribbon School by the U.S. Department of Education, a designation earned by only .2 percent of schools in the country.

Swampscott High is one of only 349 schools – including 62 high schools -- nationwide to be honored, and one of only three schools in Massachusetts. There are approximately 31,000 high schools and 132,000 schools overall in the U.S.

Blue Ribbon schools are honored in one of two performance categories, based on metrics including test scores, attendance and graduation: Exemplary High Performing schools and Exemplary Achievement Gap Closing schools. Swampscott was recognized in the latter category.

The subgroups of students that factor into the achievement gap include minority (19% of Swampscott students), English not as the primary language (10%), special education (16%) and economically disadvantaged (15%). This Blue Ribbon designation reflects work that has been done over the last 5 years.

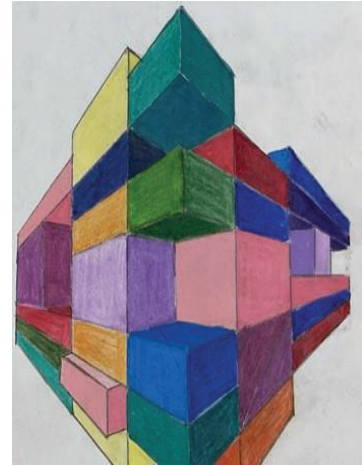
Swampscott High joins a short list of area schools to have earned Blue Ribbon status in the 36 years the DOE has been presenting the award, including: Sewell-Anderson Elementary in Lynn (2015); Lynnfield High (2006); Marblehead Middle School (1994-96); Tower School in Marblehead (1989-90); and Summer Street Elementary in Lynnfield (1985-86).



Superintendent Angelakis, Dennis Kohut, Lytania Mackey receive the award from the U.S. Department of Education

Organizational Section

Swampscott was first settled in 1629 as the eastern part (Ward One) of Lynn, and was set off and officially incorporated in 1852. A beach town north of Boston, measuring 3 square miles (7.8 km²), and abutting Salem, Marblehead and Lynn. Swampscott was an important destination for the wealthy at the beginning of the 20th century. While Revere Beach, which lies just several miles down the road, has the honor of technically being America's first public beach, Swampscott was the de facto first resort town. Lynn was the divider between the poor beach and the rich resort town. The name "Swampscott" comes from the language of a local Native American tribe, and means "red rock".



Swampscott's public school system includes three elementary schools, Hadley School, Clarke School, and Stanley School, one middle school, Swampscott Middle School, and one high school, Swampscott High School. A new building was completed in 2007 for Swampscott High School

There are five schools in the Swampscott Public Schools: Swampscott High School (grades 9-12), Swampscott Middle School (grades 5-8), and three elementary schools (grades K-4): Clarke, Hadley and Stanley. Swampscott also has an integrated Preschool program with classrooms located at Swampscott Middle School. The table below provides Swampscott Public School Enrollment as of October 1, 2019.

Source Wikipedia

Enrollment Data as of Oct 1st 2019

Enrollment as of Oct 1st	19-20
PreK	59
Clarke	213
Hadley	324
Stanley	241
Swampscott Middle	678
Swampscott High	703
Total Enrollment	2,218

Swampscott participates in the Metropolitan Council for Educational Opportunity (METCO), a voluntary desegregation program which brings approximately 55 students, grades 1-12, from Boston to Swampscott. Swampscott is one of nineteen member districts of the North Shore Education Consortium. Swampscott Public Schools is able to partner with other districts in the area to provide special education as well as professional development and other services to our students and staff at a lower cost than a single district alone could secure the same services.

Swampscott Public Schools is a member of the National IPA, a cooperative purchasing group. Swampscott Public Schools utilizes the National IPA collaborative bid process and leverages COMMBUYS, the procurement system for the Commonwealth to reduce costs. This allows the district to get the best value on purchases of goods and services.

Organization Structure

School Committee

The Swampscott School Committee consists of five members elected by the voters of Swampscott for three-year terms. The current membership and terms of the Swampscott School Committee are as follows:

Gargi Cooper, Chair, Term Expires 2020

Suzanne Wright, Vice Chair, Term Expires 2020

Ted Delano, Term Expires 2021

Carin Marshall, Term Expires 2022

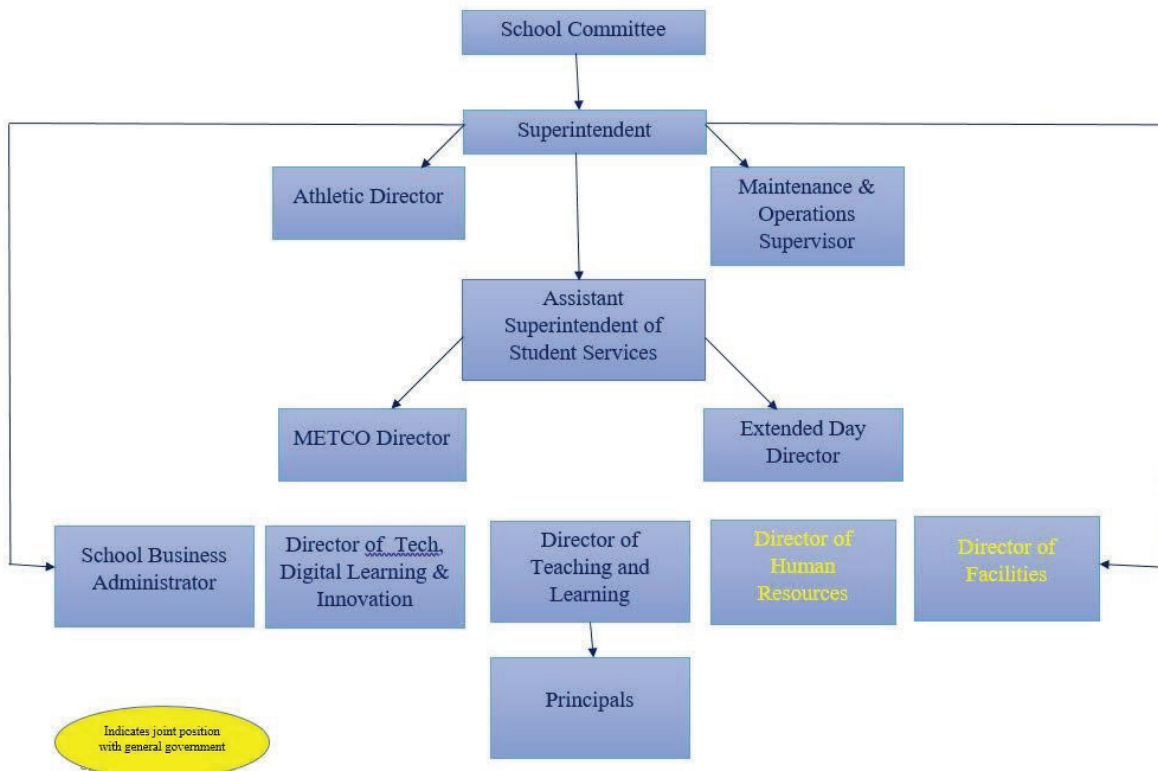
Amy OConnor, Chair, Term Expires 2022

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education

School Department

The table below details the organizational structure for the school department.

Swampscott Public Schools Organizational Chart



Local Funding for Education

The School Committee and Administration are appreciative of the support that the taxpayers of Swampscott provide to the schools and are mindful of the budgetary implications on the taxpayers when developing our budget proposal. We feel a strong obligation to be transparent and accountable as to how we use the resources we are provided.



In November 2019, Town Meeting Members voted to support the establishment of a Non-Resident Tuition Revolving Fund. This is a change in accounting practice. Prior to this vote the school department budget was funded predominantly by local appropriations.

The FY21 Budget will be funded by local appropriations and revenue from the Non-Resident Tuition Revolving Fund. The School Department will also continue to use Federal, State and Private Grants as well as the other previously established revolving funds. As you can see from the chart below this budget request is for \$28,983,254 from the Town which equates to a 2.88% increase from the restated FY20 Budget.

The Nahant tuition revenue is increasing by 10.5% year over year, or \$144,133. The establishment of this Non-Resident Tuition account eliminates the need to annually request Town Meeting approve the transfer of the Special Education Tuition Revenue to the School Department. The transfer in FY19 was \$225,000. We estimate the transfer request for May 2020 to be approximately \$200,000 and the FY21 revenue estimate is flat at \$200,000. The restated FY20 Budget includes the \$200,000 transfer for comparison purposes.

	Restated FY20 Budget	Proposed FY21 Budget	\$ Change	% Change
Town Appropriation	28,171,903	28,983,254	563,438	2.00%
			247,913	0.88%
Nahant Tuition	1,363,500	1,507,633	144,133	10.57%
Medicaid Revenue	85,000		(85,000)	-100%
Total Budget	29,620,403	30,490,887	870,484	2.94%
Special Education Tuition Transfer	200,000	200,000	-	0.00%
Total Operating Budget	29,820,403	30,690,887	870,484	2.92%

Swampscott relies heavily on local revenue sources to fund public education, most notably, local property taxes. In 1980, a ballot initiative in Massachusetts to limit the growth of local property taxes passed. This law, referred to as Proposition 2 ½, went into effect in 1982.

Essentially, the personal property tax may not increase more than 2.5% of the prior year's levy limit, plus new growth and any overrides or exclusions. A community may vote to allow for a Proposition 2 ½ override vote to permanently increase the tax burden. Below is a table showing the sources of revenue for the Town of Swampscott.

Town and Tax Revenue Data

Municipality	Tax Levy	State Aid	Local Receipts	Other Revenue	Total Budget	Tax Levy % of Budget	State Aid % of Budget	Local Receipts % of Budget	Other Revenue % of Budget
Swampscott	48,813,196	5,915,314	12,477,073	2,523,769	69,729,353	70.0%	8.5%	17.9%	3.6%

The school department budget is the largest budget of any municipal department in the town of Swampscott. The figure below shows the breakdown of how the average tax bill for FY20 in Swampscott is budgeted to be spent. As you can see, the funding for the education of children in our district represented 48.2% of the average tax bill for FY20.

FY20 Budgeted Expenditures and Average Tax Bill

	Expense Budget	% of Total Expenditures		FY20 Average Tax Bill \$	% of Total Expenditures
General Government	\$3,747,427	6.0%	General Government	\$542	6.0%
Community & Economic Dev	\$640,276	1.0%	Community & Economic Dev	\$93	1.0%
Public Works	\$3,301,178	5.3%	Public Works	\$477	5.3%
Public Safety	\$7,764,622	12.5%	Public Safety	\$1,123	12.5%
Health & Human Services	\$968,736	1.6%	Health & Human Services	\$140	1.6%
Education	\$29,964,608	48.2%	Education	\$4,334	48.2%
Pension Benefits	\$11,472,241	18.4%	Pension Benefits	\$1,659	18.4%
Debt Service	\$3,375,510	5.4%	Debt Service - Principal	\$488	5.4%
State and County Charges	\$981,390	1.6%	State and County Charges	\$142	1.6%
Total Expenditures	\$62,215,988		Average Tax Bill	\$8,999	

The current tax rate of the Town supports educational and municipal expenditures and is set by the Town Assessor’s Office, with approval by the Massachusetts Department of Revenue, on an annual basis.

In the figure below, we compare the average tax bill in Swampscott to other communities that are often used as peers for benchmarking and comparison purposes. As you can see from the table below, Swampscott’s tax bill is ranked of 5th out of 14 peer communities.

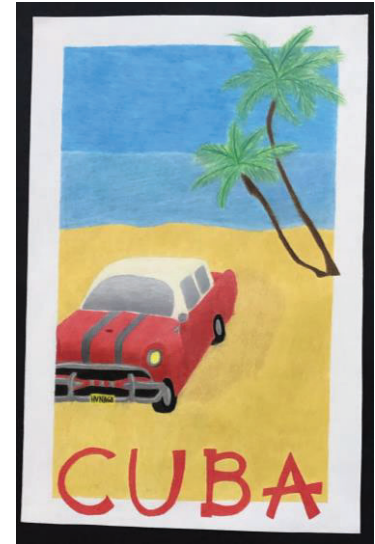
Average Tax Bill vs Peer Communities

Municipality	County	Residential Tax Rate	Rank	FY20 Average Tax Bill	Rank
Ashland	MIDDLESEX	\$16.16	2	\$7,615	8
Georgetown	ESSEX	\$15.92	4	\$7,142	9
Hamilton	ESSEX	\$16.98	1	\$10,416	1
Ipswich	ESSEX	\$14.02	9	\$7,804	7
Lynnfield	ESSEX	\$13.92	10	\$9,055	4
Marblehead	ESSEX	\$10.39	14	\$9,068	3
Newburyport	ESSEX	\$12.84	12	\$7,929	6
North Reading	MIDDLESEX	\$15.60	5	\$9,381	2
Sandwich	BARNSTABLE	\$14.31	6	\$6,219	11
Sandwich	BARNSTABLE	\$14.31	7	\$6,219	12
Seekonk	BRISTOL	\$13.17	11	\$4,763	14
Stoneham	MIDDLESEX	\$10.79	13	\$6,098	13
Swampscott	ESSEX	\$14.30	8	\$8,999	5
Tewksbury	MIDDLESEX	\$15.97	3	\$6,921	10

Per Pupil Spending

Educating children is a labor intensive enterprise. Our school district spends 80.7% of the funding it receives on the staff salaries. The remainder is spent on such items as instructional supplies, materials, and equipment; technology; out-of-district tuition and transportation; energy and utilities; and building repair and maintenance.

Each year the district files an End Of Year Report with DESE. Swampscott's average per pupil expenditure for in district students for FY18 was \$15,940. The table below provides detail how the district allocated funds by DESE Category. As you would expect the majority of funds are spent on teacher salaries, 41.6%



FY18 Per Pupil Spending by DESE Category

Description	General Fund	Grants and Revolving	Total Expenditures	\$ Per Pupil	Function as % of In-District Exp
Administration	\$1,518,886	\$0	\$1,518,886	\$691	4.3%
Instructional Leadership	\$1,921,067	\$109,232	\$2,030,299	\$923	5.8%
Teachers	\$14,275,945	\$323,614	\$14,599,559	\$6,637	41.6%
Other Teaching Services	\$2,916,803	\$714,623	\$3,631,426	\$1,651	10.4%
Professional Development	\$126,345	\$0	\$126,345	\$57	0.4%
Instructional Materials, Equip & Tech	\$348,553	\$51,505	\$400,058	\$182	1.1%
Guidance, Counseling, and Testing	\$1,099,631	\$0	\$1,099,631	\$500	3.1%
Pupil Services	\$1,369,116	\$1,034,215	\$2,403,331	\$1,093	6.9%
Operations and Maintenance	\$3,124,637	\$186,605	\$3,311,242	\$1,505	9.4%
Benefits and Fixed Charges	\$5,938,013	\$3,105	\$5,941,118	\$2,701	16.9%
Total In-District Expenditures	\$32,638,996	\$2,422,899	\$35,061,895	\$15,940	
Out-of-District Expenditures	\$2,690,558	\$530,000	\$3,220,558		
Total Expenditures	\$35,329,554	\$2,952,899	\$38,282,453	\$16,876	

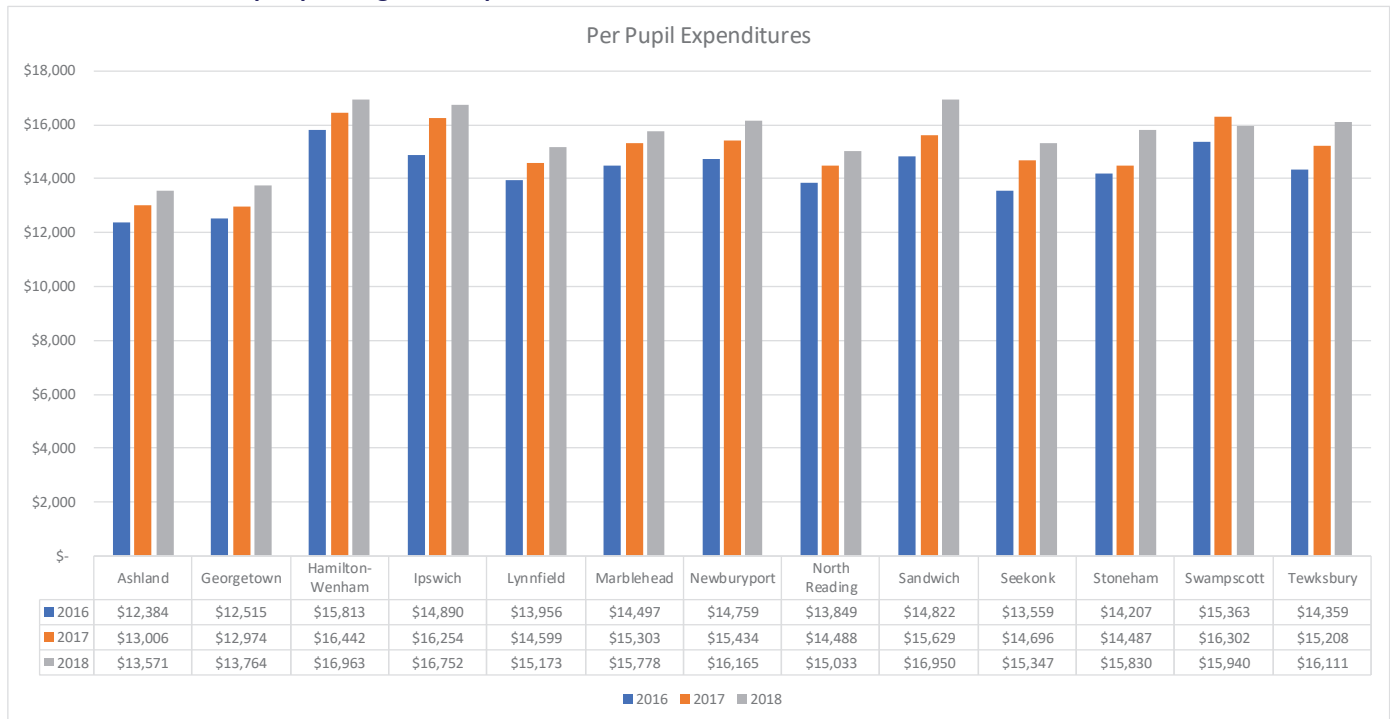
The overall In-District per pupil expenditure decreased from FY17 (\$16,302) to FY18 (\$15,940) by 2.2% or \$362. This is largely a function of a restructured Municipal agreement. The agreement updated the methodology for the allocation of Town costs to the School department. In the table on the next page you can see a change to the allocation of benefits and retirement resulted in a lower year over year PPE for Insurance, Retirement Programs and Other and put Swampscott more in line with the State Average.

Trend of Per Pupil Spending by Category

Description	2015		2016		2017		2018			
	\$ Per In-District Pupil	% Share of In-District	\$ Per In-District Pupil	% Share of In-District	\$ Per In-District Pupil	% Share of In-District	\$ Per In-District Pupil	% Share of In-District	State Average	% Share of State
Administration	\$535	3.8%	\$607	4.0%	\$672	4.1%	\$691	4.3%	\$563	3.5%
Instructional Leadership	\$894	6.3%	\$884	5.8%	\$850	5.2%	\$923	5.8%	\$1,048	6.6%
Teachers	\$6,316	44.4%	\$6,539	42.6%	\$6,717	41.2%	\$6,637	41.6%	\$6,202	38.9%
Other Teaching Services	\$1,348	9.5%	\$1,293	8.4%	\$1,562	9.6%	\$1,651	10.4%	\$1,326	8.3%
Professional Development	\$63	0.4%	\$58	0.4%	\$89	0.5%	\$57	0.4%	\$157	1.0%
Instructional Materials, Equipment and Technology	\$144	1.0%	\$193	1.3%	\$241	1.5%	\$182	1.1%	\$489	3.1%
Guidance, Counseling and Testing	\$403	2.8%	\$448	2.9%	\$482	3.0%	\$500	3.1%	\$505	3.2%
Pupil Services	\$886	6.2%	\$967	6.3%	\$1,009	6.2%	\$1,093	6.9%	\$1,632	10.2%
Operations and Maintenance	\$1,192	8.4%	\$1,407	9.2%	\$1,376	8.4%	\$1,505	9.4%	\$1,197	7.5%
Insurance, Retirement Programs and Other	\$2,432	17.1%	\$2,966	19.3%	\$3,303	20.3%	\$2,701	16.9%	\$2,834	17.8%
In-District Per Pupil Expenditure	\$14,213		\$15,363		\$16,302		\$15,940		\$15,953	
Total Per Pupil Expenditures	\$15,095		\$16,171		\$17,216		\$16,876		\$16,506	
	<u>2015</u>		<u>2016</u>		<u>2017</u>		<u>2018</u>			
In-District FTE Pupils	2234.9		2,249.1		2,237.2		2,199.6			
Out-of-District FTE Pupils	46.5		64.0		58.0		68.8			
Total FTE Pupils	2281.4		2,313.1		2,295.2		2,268.4			

The chart below provides a three-year trend of Per Pupil Expenditures of Swampscott with peer communities. Swampscott's FY18 PPE of \$15,940 for In District PPE is ranked 6th out of 13 peer communities.

3 Year Trend of Per Pupil Spending for Comparable Communities



General Education

Overall, total enrollment has been slowly increasing after a decline in 16-17. The fluctuation between the elementary, middle school and high school has at times been significant but has been consistent in the last two school years. Enrollment is presented in two different charts for ease of comparison.

Enrollment Trends by School

Enrollment as of Oct 1st	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
PreK	56	52	39	56	64	56	60	54	55	58	56	60	59
Clarke	260	218	226	228	227	230	227	209	201	206	197	213	213
Hadley	242	249	254	281	274	290	299	292	285	297	286	321	324
Stanley	342	307	305	297	285	296	300	294	293	278	296	239	241
Swampscott Middle	667	703	662	668	686	679	685	722	715	715	697	672	678
Swampscott High	800	750	770	743	741	732	722	679	700	677	675	707	703
Total Enrollment	2,367	2,279	2,256	2,273	2,277	2,283	2,293	2,250	2,249	2,231	2,207	2,212	2,218
% Change		-3.7%	-1.0%	0.8%	0.2%	0.3%	0.4%	-1.9%	0.0%	-0.8%	-1.1%	0.2%	0.3%

Enrollment Trends by Grade Level

School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total District
2007-08	56	139	153	162	172	153	161	171	210	190	164	217	196	223	-	2,367
2008-09	52	145	139	171	157	162	145	156	192	210	186	163	206	195	-	2,279
2009-10	39	187	142	133	163	160	158	140	176	188	206	189	160	211	4	2,256
2010-11	56	158	167	171	140	170	157	163	173	175	193	196	190	161	3	2,273
2011-12	64	145	161	168	171	141	163	158	192	173	153	197	205	183	3	2,277
2012-13	56	150	146	162	183	175	143	167	182	187	172	157	198	203	2	2,283
2013-14	60	161	154	160	163	188	172	141	195	177	188	177	153	202	2	2,293
2014-15	54	148	165	158	158	165	192	171	160	199	163	184	177	155	1	2,250
2015-16	55	145	148	167	157	161	168	192	191	164	182	163	194	161	1	2,249
2016-17	58	146	154	151	169	161	152	161	205	197	153	174	162	186	2	2,231
2017-18	56	159	143	158	151	168	166	155	174	202	182	157	178	156	2	2,207
2018-19	60	155	153	148	167	150	158	167	173	174	183	186	161	176	1	2,212
2019-20	59	162	155	153	157	151	154	160	188	176	158	193	183	168	1	2,218

Special Education

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district.

The figure below shows the number of students in each of the programs in the current school year. Descriptions of each program can be found in the Special Education Cost Center section of this document.

There have been a few opportunities where the district has excess capacity in a program. When this occurs we are able to enroll students from other districts and charge the sending district for tuition. In FY21 these funds will be deposited into the Non-Resident Tuition Revolving Fund and used to offset the fixed costs for the program.

Enrollment in our In District Special Education Programs

Program	PreK	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Post Grad	Total
Inclusion (PreK, Clarke, Hadley)	25	3	4	1	3											36
Strive (PreK, Stanley)	7		1	1	3											12
Discovery Learning Ctr (PreK, Stanley, MS, HS)		2		3	1						1	1	3	1		12
Learning Academy (Hadley)		1	2	7	4	1										15
SOAR - Stanley		4	5	6	2											17
Lang. Based Learning Ctr (Clarke/MS)			1	4	1	2	3	7	1							19
Learning Center (Clarke/MS)				2	1	2	5	2	3							16
SAIL - MS							3	2								5
Harbor (MS and HS)							1		1	1	5	1	3	4		16
TASK (HS)											21	19	18	16		74
Transition Program															1	1
Resource Room Services (all schools)		2	12	10	14	10	22	16	29	27	5	5	3	2		157
Services Only	8	2			2											12
Total Enrollment	40	14	24	31	34	13	30	26	39	32	32	26	27	23	1	392

When we are unable to provide the necessary services for a child to be able to make effective progress, then it becomes necessary to place the child in an out of district program. In that case, the district is responsible for the tuition and transportation expense for that child. Depending upon the placement, out-of-district tuitions can range from a low of \$40,000 to a high of over \$300,000 for a private residential placement. The figure below details the number of students in the district with disabilities.

Trend of Students with Disabilities

STUDENTS WITH DISABILITIES		
YEAR	# STUDENTS	% PERCENTAGE
2009-2010	306	13.4
2015-2016	323	14.2
2016-2017	329	14.6
2017-2018	367	16.4
2018-2019	392	17.5
2019-2020	403	17.9

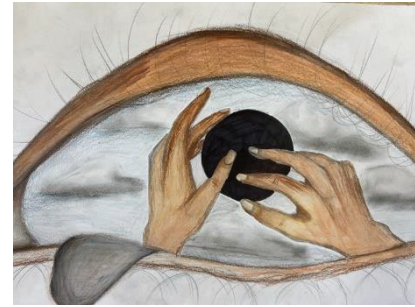
Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or economically challenged students. The figures below show enrollment for these subgroups in our district.

Enrollment Trends for Other High Needs Populations

	First Language Not English		English Language Learner		Students With Disabilities		High Needs		Economically Disadvantaged	
	#	%	#	%	#	%	#	%	#	%
2009-10	121	5.4	52	2.3	306	13.4			202	9.0
2010-11	127	5.6	58	2.6	274	11.9			260	11.4
2011-12	128	5.6	71	3.1	280	12.1			291	12.8
2012-13	138	6.0	69	3.0	303	13.1	634	27.5	348	15.2
2013-14	155	6.8	83	3.6	332	14.3	654	28.0	352	15.4
2014-15	170	7.6	73	3.2	341	15.0	621	27.3	260	11.6
2015-16	189	8.4	71	3.2	323	14.2	639	28.1	302	13.4
2016-17	225	10.1	90	4.0	329	14.6	648	28.7	315	14.1
2017-18	219	9.9	87	3.9	367	16.4	676	30.2	324	14.7
2018-19	269	12.2	121	5.5	392	17.5	738	33.0	330	14.9
2019-20	304	13.7	124	5.6	403	17.9	764	34.0	355	16.0

Financial Section

This year the School Committee’s Recommended Budget is organized into five Cost Centers, representing the high level program categories that comprise the District Budget. These include Administration, General Education, Special Education, School Facilities, and Other District Programs which includes Health Services, Athletics, Extracurricular Activities, and District-wide Technology.



The School Committee adopted the Cost Center approach effective with the FY2020 budget approval. These cost centers were established by a vote of the School Committee. In accordance with that vote, the Administration will be authorized to transfer funds within any cost center. The Administration must, however, obtain approval of the Committee to transfer funds between Cost Centers.

The table below shows the overall increase to the FY21 School Committee’s Recommended Budget is 2.92% over the FY20 Adopted Budget (adjusted for special education tuition revenue), an increase of \$870,484. The School Committee voted to revise and resubmit the FY21 – 25 Capital plan to include the technology needs of the district. The \$230,000 will be included in the FY21-25 Capital Request.

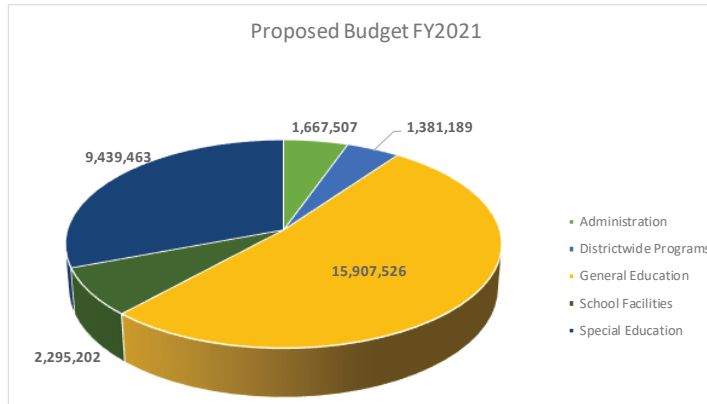
General Fund Expenditures by Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget * FY2020	Proposed Budget FY2021	% Change
Administration	1,284,186	1,191,578	1,388,387	1,393,480	1,364,939	-2.05%
General Education	15,339,213	15,286,273	15,520,174	15,537,380	15,907,526	2.38%
Special Education	6,963,246	7,909,200	8,562,002	9,085,092	9,439,463	3.90%
School Facilities	2,326,221	2,158,692	2,196,349	2,254,629	2,295,202	1.80%
Districtwide Programs	1,478,175	1,660,812	1,591,089	1,549,822	1,683,756	8.64%
Grand Total	27,391,040	28,206,555	29,258,001	29,820,403	30,690,887	2.92%

* Assumes Town Meeting approves a transfer of \$200,000 related to Special Education Tuition Revenue

The table below shows the cost centers as a percentage of the total budget. The largest cost center is General Education at 51.8% followed by Special Education at 30.8%. Administration, School Facilities and Districtwide Programs combine for 17.4%.

Cost Centers as Percentage of Total Proposed Budget



There are DESE requirements for expenditure data reporting. Each school district reports the following expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

Below is information from DESE Category regarding expenditure categories:

DESE Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

Salaries Professional - *The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.*

Salaries Secretarial and Clerical - *Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.*

Salaries Other - *Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.*

Contract Services - *Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.*

Supplies and Materials - *Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance*

Other Expenditures - *Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff as well as food, coal, fuel oil, gas, steam, wood, file servers.*

General Fund Expenditures by Cost Center and DESE Category

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget* FY2020	Proposed Budget FY2021	% Change
Administration						
Professional Salaries	492,505	480,749	483,467	496,677	526,936	6.1%
Clerical Salaries	312,991	374,351	459,522	414,524	427,875	3.2%
Other Salaries	12,460	15,308	27,768	13,884	13,884	0.0%
Contracted Services	82,045	51,773	52,757	81,000	97,000	19.8%
Supplies and Materials	30,913	41,725	86,208	60,000	65,151	8.6%
Other Expenses	353,271	227,672	278,665	327,395	234,094	-28.5%
Administration Total	1,284,186	1,191,578	1,388,387	1,393,480	1,364,939	-2.0%
General Education						
Professional Salaries	13,404,870	13,476,921	13,706,630	13,743,956	14,143,141	2.9%
Clerical Salaries	494,108	461,432	466,839	456,371	503,159	10.3%
Other Salaries	913,818	839,368	777,809	706,691	702,546	-0.6%
Contracted Services	123,912	139,933	144,249	181,982	186,968	2.7%
Supplies and Materials	357,051	332,352	376,899	396,380	344,318	-13.1%
Other Expenses	45,454	36,267	47,748	52,000	27,393	-47.3%
General Education Total	15,339,213	15,286,273	15,520,174	15,537,380	15,907,526	2.4%
Special Education						
Professional Salaries	3,571,923	3,916,822	4,171,727	4,343,799	4,631,469	6.6%
Clerical Salaries	108,283	105,888	108,752	109,673	110,818	1.0%
Other Salaries	780,940	1,013,012	1,195,282	1,336,199	1,323,228	-1.0%
Contracted Services	2,427,352	2,813,890	3,029,915	3,026,561	3,307,448	9.3%
Supplies and Materials	59,988	47,653	42,241	56,500	51,500	-8.8%
Other Expenses	14,760	11,935	14,086	12,360	15,000	21.4%
SE Tuition Transfer				200,000	-	-100.0%
Special Education Total	6,963,246	7,909,200	8,562,002	9,085,092	9,439,463	3.9%
School Facilities						
Other Salaries	885,826	897,260	948,595	952,882	957,006	0.4%
Contracted Services	800,418	508,300	489,164	505,000	509,300	0.9%
Supplies and Materials	70,467	63,648	93,199	73,409	73,409	0.0%
Other Expenses	569,510	689,484	665,392	723,338	755,487	4.4%
School Facilities Total	2,326,221	2,158,692	2,196,349	2,254,629	2,295,202	1.8%
Districtwide Programs						
Professional Salaries	653,961	735,670	734,146	721,501	782,133	8.4%
Clerical Salaries	54,927	68,877	55,525	57,819	58,634	1.4%
Other Salaries	538,900	547,361	581,518	549,890	598,980	8.9%
Supplies and Materials	10,318	7,353	9,544	7,400	8,850	19.6%
Other Expenses	220,068	301,551	210,356	213,212	235,160	10.3%
Districtwide Programs Total	1,478,175	1,660,812	1,591,089	1,549,822	1,683,756	8.6%
Grand Total	27,391,040	28,206,555	29,258,001	29,820,403	30,690,887	2.9%

* Assumes Town Meeting approves a transfer of \$200,000 related to Special Education Tuition Revenue

Cost Center Budgets

Administration

The Administration Cost Center Budget contains salary and expenses for the Central Office team as well as expenditures for non-employee insurance, professional development, legal expenses and employee retirement contributions.

Administrative Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget* FY2020	Proposed Budget FY2021	% Change
Administration						
Professional Salaries	492,505	480,749	483,467	496,677	526,936	6.1%
Clerical Salaries	312,991	374,351	459,522	414,524	427,875	3.2%
Other Salaries	12,460	15,308	27,768	13,884	13,884	0.0%
Contracted Services	82,045	51,773	52,757	81,000	97,000	19.8%
Supplies and Materials	30,913	41,725	86,208	60,000	65,151	8.6%
Other Expenses	353,271	227,672	278,665	327,395	234,094	-28.5%
Administration Total	1,284,186	1,191,578	1,388,387	1,393,480	1,364,939	-2.0%

The budget funds all salary and benefit obligations to employees per the collective bargaining agreements and assumes a cost of living increase for non-represented employees. Contracted services increases year over year by 19.8% or \$16,000 as a result or reduced legal expense budget offset by an increase of \$40,000 for a comprehensive study of the middle and high school schedules.

Administrative Cost Center by DESE Function Code Detail

Code	Description	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget FY2020	Proposed Budget FY2021	% Change
1110	School Committee	12,502	14,041	13,797	14,200	19,550	37.7%
1210	Superintendent	472,429	479,287	403,438	402,717	462,248	14.8%
1230	Other District-Wide Administration	-	-	71,868	110,000	127,551	16.0%
1410	Business and Finance	278,861	297,032	372,629	367,749	374,812	1.9%
1420	Human Resources and Benefits	79,843	75,006	93,707	88,035	93,300	6.0%
1430	Legal Service for School Committee	82,045	46,273	127,757	75,000	50,000	-33.3%
1450	Administrative Technology— Districtwide	5,125	3,550	8,201	4,500	4,500	0.0%
2220	Department Heads (Non-Supervisory)	12,460	15,308	27,768	13,884	13,884	0.0%
2351	Professional Development Leadership	21,349	17,448	16,609	28,000	28,000	0.0%
2357	Professional Development	22,434	21,935	22,909	-	-	
3400	Food Services	3,527	-	6,953	5,000	5,000	0.0%
4400	Equipment	105,841	26,416	57,159	58,000	-	-100.0%
5100	Employer Retirement Contributions	67,100	69,942	69,905	70,000	70,000	0.0%
5200	Other Non-Employee Insurance	10,959	10,876	10,785	10,710	10,800	0.8%
5260	Other Non-Employee Insurance	87,270	69,464	84,901	145,685	105,294	-27.7%
5500	Other Fixed Charges	22,439	-	-	-	-	
Total Expenditures		1,284,186	1,146,578	1,388,387	1,393,480	1,364,939	-2.0%

Significant changes:

1110 – a \$5,000 increase to fund ongoing needs for School Committee and School Building Committee

1210 – includes \$40,000 for a comprehensive schedule study at the Middle and High Schools

1430 – reduced as assumption is the SEA contract will be settled prior to the start of FY21

4400 – final lease payment for Apple technology was in FY20

5260 – reduction in the amount budgeted for unemployment based on historical trends

General Education

The General Education Cost Center Budget contains salary and expenses associated with the general education programs grades K-12. The budget funds all salary and benefit obligations to employees per the collective bargaining agreements and assumes a cost of living increase for non-represented employees.

Overall costs are increasing by 2.4% or \$370,146. There was movement of staff between grants and the operating budget (clerical) which contributed to the year over year increase.

Other salaries decreased by .06%. The district increased the daily substitute rate from \$75 to \$85 per day effective 01/06/2020. This increase was offset by the reduction in general education paraprofessionals.

There was a reduction in supplies and materials (textbooks) to partially fund the elementary school Math Coach. Other expenses decreased as a result of migrating tuition reimbursement to the Title IIA grant.

General Education Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget FY2020	Proposed Budget FY2021	% Change
General Education						
Professional Salaries	13,404,870	13,521,921	13,706,630	13,743,956	14,143,141	2.9%
Clerical Salaries	494,108	461,432	466,839	456,371	503,159	10.3%
Other Salaries	913,818	839,368	777,809	706,691	702,546	-0.6%
Contracted Services	123,912	139,933	144,249	181,982	186,968	2.7%
Supplies and Materials	357,051	332,352	376,899	396,380	344,318	-13.1%
Other Expenses	45,454	36,267	47,748	52,000	27,393	-47.3%
General Education Total	15,339,213	15,331,273	15,520,174	15,537,380	15,907,526	2.4%

General Education Cost Center by DESE Function Code Detail

Code	Description	Actual	Actual	Un-Audited	Adopted	Proposed	%
		Expenditures	Expenditures	Expenditures	Budget	Budget	
		FY2017	FY2018	FY2019	FY2020	FY2021	Change
2210	School Leadership	1,308,238	1,271,028	1,245,310	1,254,468	1,419,795	13.2%
2220	Department Heads (Non-Supervisory)	123,190	116,920	104,755	125,057	125,057	0.0%
2305	Teachers, Classroom	11,652,702	11,705,651	11,979,776	11,969,752	12,256,045	2.4%
2315	Team Leaders	38,768	28,097	34,291	31,220	36,220	16.0%
2325	Substitute Teachers, Short-Term	389,920	366,753	336,349	345,877	382,911	10.7%
2330	Paraprofessionals	422,498	379,641	347,557	218,394	206,259	-5.6%
2340	Librarians/Media Center Directors	219,281	283,167	289,859	275,363	271,282	-1.5%
2357	Professional Development	65,138	55,048	70,208	118,500	78,995	-33.3%
2410	Textbooks	121,946	75,638	107,992	102,500	26,963	-73.7%
2415	Other Instructional Materials (Libraries)	25,945	16,496	33,037	14,400	14,400	0.0%
2420	Instructional Equipment	4,506	9,769	14,895	9,000	6,000	-33.3%
2430	General Classroom Supplies	107,710	154,046	152,724	198,580	200,200	0.8%
2440	Other Instructional Services	1,996	1,099	1,992	2,000	3,000	50.0%
2451	Instructional Hardware—Student/Staff Devices (Computers)	19,789	5,726	5,631	11,000	11,000	0.0%
2710	Guidance and Adjustment Counselors	632,753	610,996	583,294	596,467	615,656	3.2%
2720	Testing and Assessment	4,573	4,482	4,205	8,900	8,000	-10.1%
3300	Transportation Services	117,576	139,933	144,249	181,982	186,968	2.7%
3520	Other Student Activities	76,347	61,786	64,050	73,920	58,774	-20.5%
5150	Employee Separation Costs		45,000				0.0%
5300	Rental Lease of Equipment	6,336			-		0.0%
Total Expenditures		15,339,213	15,331,274	15,520,174	15,537,380	15,907,526	2.4%

2210 – Includes Math Coach at elementary level

2325 – Increased the rate from \$75 per day to \$85 per day effective 1/6/2020

2330 – Reduced the number of general education para’s

2357 – No ECLC funds (\$25K) repurposed funds to support Math Coach

3520 – Stipends budgeted closer to actual expenditures

Special Education

The Special Education Cost Center Budget contains salary and expenses needed to provide special education and related services to our students on Individual Education Plans (IEP). This cost center includes out of district tuition and special education transportation for both in-district and out of district students. The budget funds all salary and benefit obligations to employees per the collective bargaining agreements and assumes a cost of living increase for non-represented employees.

The FY20 Adopted Budget has been increased by \$200,000 with the assumption that Town Meeting will again approve the transfer of special education tuition revenue to the school department. The district has accepted students into our in-district special education programs.

Special Education Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget* FY2020	Proposed Budget FY2021	% Change
Special Education						
Professional Salaries	3,571,923	3,916,822	4,171,727	4,343,799	4,631,469	6.62%
Clerical Salaries	108,283	105,888	108,752	109,673	110,818	1.04%
Other Salaries	780,940	1,013,012	1,195,282	1,336,199	1,323,228	-0.97%
Contracted Services	2,427,352	2,813,890	3,029,915	3,026,561	3,307,448	9.28%
Supplies and Materials	59,988	47,653	42,241	56,500	51,500	-8.85%
Other Expenses	14,760	11,935	14,086	12,360	15,000	21.36%
SE Tuition Transfer				200,000	-	-100.00%
Special Education Total	6,963,246	7,909,200	8,562,002	9,085,092	9,439,463	3.90%

Overall contracted services are projected to increase by 9.28%. Contracted Services includes OOD tuition, transportation and purchased services.

Special Education Cost Center by DESE Function Code Detail

Code	Description	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget * FY2020	Proposed Budget FY2021	% Change
1430	Legal Service for Special Education	9,757	53,144	43,778	30,000	50,000	66.7%
2110	Curriculum Directors (Supervisory)	248,282	238,219	261,753	251,608	260,918	3.7%
2310	Teachers, Classroom	2,581,657	2,901,591	3,023,856	3,032,596	3,337,505	10.1%
	Special Education Tuition Transfer				200,000		-100.0%
2315	Team Leaders	17,421	18,280	26,999	29,798	29,798	0.0%
2320	Medical/ Therapeutic Services	816,272	818,576	867,364	898,134	882,335	-1.8%
2330	Paraprofessionals	760,312	1,011,404	1,191,171	1,326,199	1,308,728	-1.3%
2415	Other Instructional Materials (Libraries)	5,450	32,860	30,567	40,000	40,000	0.0%
2420	Instructional Equipment	116	5,552	1,642	1,500	1,500	0.0%
2430	General Classroom Supplies	34,457	351	59	-		0.0%
2440	Other Instructional Services	22,702	15,621	12,926	20,000	26,500	32.5%
2451	Instructional Hardware—Student and Sta	7,984	11,935	14,086	12,360	15,000	21.4%
2800	Psychological Services	437,663	484,154	500,471	605,336	629,231	3.9%
3300	Transportation Services	544,732	482,276	607,487	706,685	852,272	20.6%
5500	Other Fixed Charges	15,568	10,555	10,214	12,000	-	-100.0%
9300	Tuition to Non-Public Schools	2,252,365	2,354,681	2,564,630	2,531,621	3,027,506	19.6%
9300	Circuit Breaker Offset	(791,493)	(530,000)	(595,000)	(612,745)	(1,021,830)	66.8%
	Total Expenditures	6,963,245	7,909,200	8,562,003	9,085,092	9,439,463	3.9%

There was a line by line review for all non-compensated expenditures. FY21 budget were established based on a review of prior actual expenditures and the need for FY21.

1430 – Increase the legal services budget for on-going legal matters

2440 – for increased home hospital tutoring and translation service needs

2451 – increase requests for adaptive technology/devices

3300 – Increase budget based on known out of district transportation agreements

9300 – Increased budget based on known and potential out of district placements. FY21 Budget assumes using \$1,021,830 of circuit breaker funds.

Circuit Breaker is the state special education reimbursement program. Started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying a percent of the costs above that threshold. Districts are allowed to carryforward their full award to the next fiscal year. Swampscott has benefited from the practice which allows for budget certainty. In FY21 we will need to utilize part of the current year award to balance the increase costs of special education.

The table below provides detail on past and projected Circuit Breaker awards and usage.

Circuit Breaker Trend Data

	FY17	FY18	FY19	FY20	FY21
Carry Forward Award Balance	557,034	318,868	449,557	612,745	821,830
Circuit Breaker Award	553,327	660,689	758,188	821,830	761,738 *
Circuit Breaker Expense	791,493	530,000	595,000	612,745	1,021,830
Ending Circuit Breaker Balance	318,868	449,557	612,745	821,830	561,737

* Estimated Circuit Breaker Award

Special Education Programs and Services

Swampscott Public Schools offers a number of in-district programs starting with an integrated Pre School and ending with a Transition Program for Young Adults. These programs support our students on IEP's. This section includes more detailed information about each of our in-district programs.

There have been a few opportunities where the district has excess capacity in a program. When this occurs we are able to enroll students from other districts and charge the sending district for tuition. These funds are deposited to a revolving fund and are used to offset the fixed costs for the program.

Enrollment in In-District Special Education Programs

Program	PreK	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Post Grad	Total
Inclusion (PreK, Clarke, Hadley)	25	3	4	1	3											36
Strive (PreK, Stanley)	7		1	1	3											12
Discovery Learning Ctr (PreK, Stanley, MS, HS)		2		3	1						1	1	3	1		12
Learning Academy (Hadley)		1	2	7	4	1										15
SOAR - Stanley		4	5	6	2											17
Lang. Based Learning Ctr (Clarke/MS)				1	4	1	2	3	7	1						19
Learning Center (Clarke/MS)				2	1	1	2	5	2	3						16
SAIL - MS							3	2								5
Harbor (MS and HS)							1		1	1	5	1	3	4		16
TASK (HS)											21	19	18	16		74
Transition Program															1	1
Resource Room Services (all schools)		2	12	10	14	10	22	16	29	27	5	5	3	2		157
Services Only	8	2			2											12
Total Enrollment	40	14	24	31	34	13	30	26	39	32	32	26	27	23	1	392

Integrated Preschool Integrated Preschool

The Integrated Preschool is designed to provide our youngest learners with an educational environment specially designed to meet the developmental needs of 3-5 year olds. Our integrated preschool program meets the needs of not only our students with disabilities, but also the learning needs of children with a typically developing profile. Our preschool program consists of six classes comprising of preschoolers with not only typically developing skills, but also a range of disabilities including developmental delays and autism spectrum disorder. Students are referred from early intervention, parents, private preschools, as well as other sources who contact us through our child find search. The integrated preschool program has two substantially separate programs and is designed to meet the needs of students who need an intensive approach to their education, including a smaller group setting and opportunities for more individualized instruction.

The Language Based Learning Center, Grades 2-4, Clarke Elementary School

The Language Based Learning Center is a highly structured classroom for students identified with a language based learning disability. Students may also have additional disabilities which impact learning. Students receive a daily small group or individual reading tutorial and instruction in English language arts and mathematics with an emphasis on individualized programming, skill building and direct teaching using a multisensory, sequential, and systematic approach. Students in the Language Based Learning Center may receive direct services from the speech and language pathologist based on individualized needs. The Language Based Learning Center aims to provide students with an instructional program and learning environment that supports the development of academic, organizational and self-advocacy skills while also fostering positive social and emotional development.

The Learning Center, Grades 2-4, Clarke Elementary School

The Learning Center is a highly structured classroom for students who require daily direct instruction in academic skills especially in the areas of reading, writing and mathematics. Students requires a multi-sensory, systematic teaching approach with increased opportunities for experiential learning through thematic standards-based units and project-based learning. The mission of this class is to create an engaging learning experience through direct instruction and hands-on learning while weaving in needed therapies and individualized goals and objectives. The Learning Center aims to provide students with an instructional program and learning environment that supports the development of academic, organizational and self-advocacy skills while also fostering positive social and emotional development.

STRIVE Program, K-3, Clarke Elementary School

The STRIVE program is a nurturing, structured setting with a high staff to child ratio that addresses each student's unique individual learning style and behavior needs, as well as their social and interpersonal skills. Students in this class are often diagnosed on the autism spectrum and have a wide range of learning challenges. The classroom emphasizes structured teaching, hands-on learning and positive behavioral supports. The curriculum is based on state core standards but allows for modifications and adaptations regarding pace, style, implementation and individualization. The program facilitates opportunities for supported inclusion in the general education setting. Many of the students receive services from the speech and language pathologist, the occupational therapist and the physical therapist. A Board Certified Behavior Analyst (BCBA) consults with the special education teacher and ABA tutors in the program. The curriculum and environment aim to stimulate enthusiasm for learning and positive self-esteem.

Learning Academy, K-4, Hadley Elementary School

The Learning Academy is a therapeutic program designed to meet each student's social-emotional needs including teaching emotional regulation strategies and social skills while providing a challenging grade level curriculum in the inclusion setting or in a small group if needed. Students in this program have access to a quieter setting and a small staff to student ratio to support the development self-regulation skills and to provide behavioral interventions. Students have access to services that may include social skills groups with peers, counseling, and individual social coaching opportunities. The Learning Academy team works closely with all students' team members, such as the general education teacher, special education teacher, school psychologist, BCBA and parents, to ensure that all behavioral interventions are consistent across multiple learning settings to allow the student to access the curriculum to their fullest ability. Students are integrated into the inclusion settings with supports to generalize emotional regulation strategies into the general education setting when possible. The mission of this program is to provide students skills and strategies to self-monitor and regulate their behavior to be successful in the school community with inclusion in the general education classroom and the school community as a goal.

Discovery Learning Center, Stanley Elementary School - Grades K-4

The Discovery Learning Center services children in the elementary grades with diagnoses of autism spectrum disorder and other developmental and learning challenges. The program relies upon the principles of Applied Behavioral Analysis (ABA), which is used to help students gain skills in all areas including academics, communication, social skills and activities of daily living. A Board Certified Behavior Analyst (BCBA) consults to the program. A certified special educator, ABA tutors and Education Support Professionals (ESPs) assist in administering services throughout the school day. Each student's program is designed on an individualized basis to fit the needs of that student in accordance with their Individual Education Plan (IEP). The students require modifications and accommodations to the general schedule, and often behavior support plans, to be successful in school. Many of the students in the program also receive services from the speech and language pathologist, the occupational therapist and the physical therapist. The Discovery Learning Center also incorporates a focus on activities of daily living, where students learn functional life skills to advance their independence in all areas of their daily lives.

SOAR Inclusion Program, Stanley Elementary School - Grades K-4

The SOAR inclusion program supports students with high-functioning autism spectrum disorder and other disabilities that impact social, emotional, and behavioral regulation. Students in this program are fully included in the general education classroom with the support of an Education Support Professional (ESP) or ABA Tutor. A special educator provides inclusion support to the program. The school psychologist and a Board Certified Behavior Analyst (BCBA) work closely with the support staff, classroom teachers, and related service providers to address each student's individual social-emotional, developmental and academic needs according to their Individual Education Plans (IEPs). Many inclusion students benefit from frequent sensory and movement breaks and support in completing academic tasks. Students are also supported in their social skills development and receive social skills training as well as on-going facilitation with peer interactions. Staff use behavior management and intervention strategies based on the principles of Applied Behavior Analysis (ABA) combined with a structured social skills curriculum. The SOAR program strives to build a classroom climate that promotes understanding and acceptance of differences, where every child feels successful and reaches their full potential.

MIDDLE SCHOOL Grades 5-8 Intermediate Discovery Center

This program services children in the middle school grades with diagnoses of autism spectrum disorder, and other developmental or intellectual disabilities. Each student's school day is designed on an individualized basis to fit their unique needs. Learning takes place in one to one and small group settings throughout the school day utilizing the principles of applied behavior analysis (ABA) which is used to help students gain skills in all areas including academics, communication and social skills. Teachers focus on experiential learning, promoting competence and independence in Activities of Daily Living (ADLs), functional skills and pre-vocational skills. A Board Certified Behavioral Analyst (BCBA) oversees the program, a special education teacher, and ABA tutors with training in data collection and discrete trials help administer the services. Students participate in activities in the general education setting with support from ABA tutors throughout the school week. Students work collaboratively with peers in the Strive Program on project based learning. Related services such as speech and occupational therapies. The Learning Center is a highly structured classroom that addresses each student's unique individual learning style. Students require a multi-sensory, systematic teaching approach with increased opportunities for experiential learning through thematic standards-based units and project-based learning. The curriculum is based on state core standards but generously allows for modifications and adaptations regarding pace, style, implementation and individualization. The classroom provides a small, nurturing, structured setting with a high staff to child ratio. The curriculum and environment aim to stimulate enthusiasm for learning and positive self-esteem. Students in the Learning Center may receive direct services from the speech and language pathologist based on individualized needs. The speech and language pathologist also collaborates with the special education teacher in the development of reading comprehension skills and social pragmatic skills. The mission of this class is to create an engaging learning experience through direct instruction and hands-on learning while weaving in needed therapies and individualized goals and objectives. Students work collaboratively with peers in the Discovery Program on project-based learning. The Learning Center endeavors to create a school culture that promotes acceptance, patience, diversity and inclusion.

SAIL (Supported Academic Inclusive Learning)

The Swampscott Middle School SAIL program provides supported academic inclusive learning to students. SAIL assists students in full-day social and academic support to specific students with autism spectrum disorder and social emotional difficulties with a focus on social pragmatics and social interactions. A special educator oversees the programming, and each classroom has full-time support personnel to provide assistance to students based on their Individualized Education Programs. Content area teacher, special educators and inclusion support staff work collaboratively to individualize instruction as needed. For students who require more personalized attention and instruction, a pull-out class may be offered. Services are offered based on an individual's needs which may include speech, occupational therapy, and facilitation in appropriate social interaction with their peers in and out of the classroom as well as social skills groups. The school psychologist consults to the program, provides skill based instruction in the area of executive functioning and social skills.

Resource Room Services, Middle School

The Swampscott Middle School offers an inclusive Special Education Program where students' individual needs are considered as the program is designed. Content area teachers and special education teachers work collaboratively to co-teach classes in math and language arts. For students who require more personalized attention and instruction, a small group language arts and/or mathematics may be offered. In-class support is available to students in social studies and science. Guided study support time is offered to students for pre-teaching skills, previewing reading and further developing organizational skills. Some students may have additional services as a task block to develop executive functioning skills and increased academic support. Services are offered based on an individual's needs and may also include speech, occupational therapy, counseling and social skills. The Middle School program is designed to meet the students' academic needs in addition to considering the unique social and emotional developmental needs of middle school students. This program strives to instill confidence and independence in students to enable them to become self-sufficient learners.

The Language Based Learning Center, Middle School

The Learning Center is a highly structured classroom for students identified with a language based learning disability. Students may also have additional disabilities which impact learning. Students receive a daily small group or individual reading tutorial and instruction in English language arts and mathematics with an emphasis on individualized programming, skill building and direct teaching using a multisensory, sequential, systematic approach. The use of assistive technology is integrated within the program across content areas. Students are pre-taught vocabulary and concepts for science and social studies in which they join the general education classroom with supports. Students in the Language Based Learning Center may receive direct services from the speech and language pathologist based on individualized needs. The speech and language pathologist also collaborates with the special education teacher in the instructional areas of oral language, written language and comprehension. Students may also receive related services from the occupational therapist or the physical therapist. The Language Based Learning Center aims to provide students with an instructional program and learning environment that supports the development of academic, organizational and self-advocacy skills while also fostering positive social and emotional development.

Harbor Program

The Harbor Program provides a supportive learning community with direct case management to facilitate student progress. Students will work with staff to develop emotional regulation skills as well as manage academic expectations and pressures. A special focus is placed upon executive functioning skills. Counseling and supports will be integral parts of the program, along with close home-school communication. Harbor will also serve as a home base for students throughout the school day should they need assistance outside of their scheduled academic block. Staff will be monitoring progress of students to proactively manage obstacles before they turn into crises.

HIGH SCHOOL Grades 9-12 Task Management Classes Grades 9-12

Task Management is a 5-credit course based on the resource room model of special education instruction. Each task class is made up of a small group of students on an Individualized Educational Program (IEP) with mild to moderate disabilities, and one special education teacher. During class time, students are expected to work toward their IEP goals and are offered assistance with the material from their content area classes.

In addition, each student is taught study skills appropriate for each individual's learning style. The goal is to not only increase student learning and achievement, but also for each student to develop a repertoire of study skills and strategies they can use independently in high school and beyond. Swampscott High School is split into a "lower house" of freshmen and sophomores and an "upper house" of juniors and seniors. Likewise, in task management, students are assigned to task management teachers by grade level in order to address the different needs of each grade level:

- Freshmen work on the transition from middle school to the new rigors of high school by becoming more familiar with their own learning styles and learning study and organizational skills.
- Sophomore students learn how to advocate for themselves. Within the task management class, they are given lessons on understanding their disability, dealing with test anxiety, good study habits, usage review, organization, English and Math MCAS review. Ultimately, as students, they become more accountable for their learning and responsibility within the classroom.
- Juniors and seniors are encouraged to become more independent by becoming effective self-advocates and applying learned skills and strategies to content area work. Time is also spent on transition planning which includes completing college applications and making plans for post-secondary education.

Co-teaching Classes

The co-teaching program at Swampscott High School consists of a group of content specific and special education teachers who collaborate to teach subject-area classes together within the general education classroom. Here at SHS, co-teaching resides within four content areas: Math, Science, English, and History. Numerous studies have documented the effectiveness of the co-teaching model in increasing overall student achievement. By combining the learning strategies of special education with the rigor of a mainstream classroom, teachers are able to not only accommodate those students on an IEP, but also offer universal design to students who do not receive special education services but benefit from alternative, brain-centered approaches to content and organization within the curriculum. In addition, the presence of two certified and licensed teachers not only improves the practice of each teacher through extensive planning and collaboration, it cuts the student/teacher ratio in half, allowing for more one-on-one attention for all students.

Inclusion Program – 9-12

This program was developed for students whose primary disability negatively impacts their social thinking abilities. Many students have diagnoses on the autism spectrum or social emotional difficulties. A key goal of this program is to support and provide assistance with social pragmatics and social interactions throughout the school day. Students are supported in the mainstream classes and in small group settings. Students also receive small group instruction for study and organizational skills as well as interpreting and developing appropriate responses to a variety of social interactions. This access to a safe supportive environment is a key component for students' success.

Language Based Learning Center Grades 9-12

This program offers a Task Management class in which focuses on the following skills: time management, organizational needs, writing, self-advocacy, reading comprehension, study techniques, academic support in content-area classes, test taking strategies, and communication skills. Special and general education teachers engage in ongoing communication in order to assess progress or problems in each class. Home to school communication is also a component of Task Management. The program also offers a modified

English class. The class aligns with the national English anchor standards, but is offered at a more manageable pace and follows a more explicit instructional approach and sequence of essential skills and standards. The class is a small group and employs a variety of teaching techniques in order to ensure success for each student. The class primarily focuses on the following topics: reading comprehension, detailed writing skills, using templates/graphic organizers for brainstorming and/or developing an essay, making inferences, analyzing literature, identifying symbolism, understanding imagery, using and understanding figurative language, processing complex language, understanding various literary devices, improving grammar skills, understanding parts of speech, analyzing word origins, following the writing process, developing a thesis statement, writing persuasive essays, writing expository essays, writing narrative essays, as well as developing and presenting debates on an assigned topic. Each student's program is individualized to their specific area(s) of need per their IEP goals and objectives.

Discovery Learning Center- Grades 9-12

The Discovery Learning Center is a comprehensive academic and vocational program for high school students who have diverse learning styles. The Discovery Learning Center focuses on helping young adults discover and develop their individual strengths and interests with a focus on functional academics, activities of daily living, social skills and pre-vocational skill building. Students have supported opportunities of inclusion with their peers in high interest areas to encourage the generalization of skills. Students are provided with varying degrees of academic support, social / emotional support, and therapies depending on their individual needs. A Board Certified Behavioral Analyst (BCBA) consults to the program, and to the special education teacher, and ABA tutors for support for skill building. Specific attention and time is given to learning in the community to generalize classroom skills across all settings.

Transition Program for Young Adults 19-22

The transition program is for young adults, ages 19 to 22, with diverse learning styles and a range of special needs. The Transition program focuses on helping young adults discover and develop their individual strengths and interests while preparing each student for an independent and fulfilling life in the community. The Transition Program curriculum focuses on functional academics, social skills, leisure skills, health and wellness, and activities of daily living that will help promote self confidence and self-esteem while promoting independence. A specific focus of the transition program is to experience vocational training and learning in the community setting.

Harbor Program

The Harbor Program provides a supportive learning community with direct case management to facilitate student progress. Students will work with staff to develop emotional regulation skills as well as manage academic expectations and pressures. A special focus is placed upon executive functioning skills. Counseling and supports will be integral parts of the program, along with close home-school communication. Harbor will also serve as a home base for students throughout the school day should they need assistance outside of their scheduled academic block.

School Facilities

The School Facilities Cost Center Budget contains salary and expenses needed to clean, heat and maintain our school buildings. The budget funds all salary and benefit obligations to employees per the collective bargaining agreements and assumes a cost of living increase for non-represented employees. The FY21 Budget includes funding for Director of Facilities (.60 FTE as this position will be shared with the Town).

School Facilities Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget FY2020	Proposed Budget FY2021	% Change
School Facilities						
Other Salaries	885,826	897,260	948,595	952,882	957,006	0.4%
Contracted Services	800,418	508,300	489,164	505,000	509,300	0.9%
Supplies and Materials	70,467	63,648	93,199	73,409	73,409	0.0%
Other Expenses	569,510	689,484	665,392	723,338	755,487	4.4%
School Facilities Total	2,326,221	2,158,692	2,196,349	2,254,629	2,295,202	1.8%

School Facilities Cost Center by DESE Function Code

Code	Description	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget FY2020	Proposed Budget FY2021	% Change
4110	Custodial Services	930,382	991,489	1,046,058	1,058,444	989,258	-6.5%
4120	Heating of Buildings	164,038	241,917	201,815	238,652	244,927	2.6%
4130	Utility Services	314,031	338,836	360,839	350,186	391,060	11.7%
4220	Maintenance of Buildings	775,851	475,072	469,899	472,847	535,457	13.2%
4225	Maintenance of Equipment	8,511	7,917	6,848	10,000	10,000	0.0%
4230	Maintenance of Equipment	3,600	-	-	4,500	4,500	0.0%
4300	Extraordinary Maintenance	50,478	2,647	-	-	-	0.0%
4400	Maintenance of Equipment	79,330	100,814	110,890	120,000	120,000	0.0%
	Total Expenditures	2,326,221	2,158,692	2,196,349	2,254,629	2,295,202	1.8%

Significant changes:

4120 – Tradition Energy provided the district with a cost estimate based on historical trends and our current contracted pricing.

4130 – Tradition Energy provided the district with a cost estimate based on historical trends and our current contracted pricing. There was a significant increase in kWh usage in FY19.

4400 – This is where the expense for the district copier lease is captured.

Districtwide Programs

The Districtwide Cost Center Budget contains salary and expenses for Health Services, Athletics, Extra Curricular, Security & Crossing Guards, and Technology. The budget funds all salary and benefit obligations to employees per the collective bargaining agreements and assumes a cost of living increase for non-represented employees.

Districtwide Programs Cost Center

	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget* FY2020	Proposed Budget FY2021	% Change
Districtwide Programs						
Professional Salaries	653,961	735,670	734,146	721,501	782,133	8.4%
Clerical Salaries	54,927	68,877	55,525	57,819	58,634	1.4%
Other Salaries	538,900	547,361	581,518	549,890	598,980	8.9%
Supplies and Materials	10,318	7,353	9,544	7,400	8,850	19.6%
Other Expenses	220,068	301,551	210,356	213,212	235,160	10.3%
Districtwide Programs Total	1,478,175	1,660,812	1,591,089	1,549,822	1,683,756	8.6%

Professional and Other Salaries increased as a result of restoring items that were missed in the FY20 Budget development. Summer help and special projects are captured in the FY21 Budget. Other Expenses in where the district captures the costs for software license and subscriptions. Some costs were moved from General Education to Districtwide to be consistent with new DESE reporting requirements.

Districtwide Programs Cost Center by DESE Function Code Detail

Code	Description	Actual Expenditures FY2017	Actual Expenditures FY2018	Un-Audited Expenditures FY2019	Adopted Budget FY2020	Proposed Budget FY2021	% Change
1450	Administrative Technology— Districtwide	244,964	289,517	289,016	257,466	308,799	19.9%
3200	Medical/Health Services	385,551	439,904	415,295	392,004	420,981	7.4%
3510	Athletics	435,270	436,228	388,093	413,338	416,249	0.7%
3520	Other Student Activities	6,401	23,469	20,535	22,160	22,160	0.0%
3600	School Security	93,120	92,353	127,022	93,802	132,133	40.9%
3600	Attendance and Parent Liaison Services	69,700	69,700	69,700	70,000	70,000	0.0%
4450	Technology Infrastructure, Maintenance, and Support—All Other	161,489	222,585	189,679	190,302	213,000	11.9%
5550	Other Fixed Charges	81,680	87,056	91,749	110,750	100,434	-9.3%
	Total Expenditures	1,478,175	1,660,812	1,591,089	1,549,822	1,683,756	8.6%

Significant changes:

1450 – Summer and project salaries

3200 – Salary increases and slight increases to supply budgets

3600 – fully staffed SMS & SHS security desks for school day and evening hours

4450 – Increase of \$20,000 for software and license subscriptions.

5550 – budget adjustment based on actual crossing guard locations and staffing needs

Districtwide Deployment of Devises

Location	Staff Devices				Student Devices				Total Devices	
	Laptops (Mac & PC)	chromebooks	desktops	Total Staff Devices	chromebooks	Macbook Airs	desktops	tablets (ipads & other)		Total Student Devices
Clarke	28	10	24	62	59	30	6	59	154	216
Hadley	28	10	26	64	80	53	6	52	191	255
Stanley	28	10	23	61	28	24	10	60	122	183
Middle	75	20	29	124	489	26	143	58	716	840
High	95	40	91	226	356	12	148	3	519	745
Central Office	10	7	17	34	-	-	-	-	0	34
Total	264	97	210	571	1012	145	313	232	1702	2273

The School Committee voted to revise their FY21-25 Capital Plan to include the Technology needs outline in the chart below.

Capital Request for Technology

Description	Purpose	Proposed Capital Request FY2021
1:1 Chromebook Program - Phase I	Three year roll out of 1:1 devices starting with grades 8 & 9	90,000
Upper Mac Lab SMS	SMS upper lab is from 2009, replaced lower lab in 2020	40,000
Fiber - update internal from OM1 to OM3/OM4 SMS and SHS	Starting with SMS (the internal fiber is outdated). This is a potential e-Rate project which could result in reduced cost to the District.	100,000
Total Capital Request		230,000

Swampscott Public Schools considers athletics an integral part of the educational experience. Athletics provides opportunities that will help students develop physically, mentally and emotionally. We view the competition of athletics as a healthy educational and psychological activity because it challenges each student to excel, helps each student discover their physical limits, and requires students to work cooperatively as members of a team. The principles of good sportsmanship and enjoyment of competition take precedence at all times and enhance the educational value of contests.

The FY21 Budget includes \$416,249 to support the various extracurricular athletic programs offered. The Athletic Revolving fund further supports the programing with approximately \$330,000 of expenditures. The School Committee will continue to examine the fee structure, revenue generated, and expenditures to both the operating and revolving funds that support the various program offerings.

Revolving Funds

The district maintains approximately twenty special revenue revolving funds that were created and maintained in accordance with the states municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education (DESE) regulations.



Revolving Funds are established to dedicate specific sources of revenue from fees or charges to pay expenditures associated with providing the services for which the payment was made. Massachusetts General Law governs the fund balances, expenditures, and any required reporting.

The chart on the next page shows the revenues and expenses, and changes in fund balance between July 1, 2017 and December 31, 2019. The source of revenue for the funds vary by the nature of the fund and include: sales of meals, participation fees, rental fees, user fees, ticket sales, donations and tuition. The source of expenditures for the funds vary by the nature of the fund and include: salaries, supplies and materials, and other expenses. The funds are grouped for ease of explanation.

The first group includes the School Lunch Program which accounts for 55% of the \$254,587 subtotal as of June 30, 2019 balance. Sources of revenue for this fund are breakfast and lunch sales, catering receipts, and state and federal reimbursement for qualifying meals. Swampscott Public Schools outsources food services to Chartwell's. Sources of expense for this fund include the management fee, food purchases, equipment, supplies, other expenses needed to operate the program. This program by law can only carry forward up to three months of operating expenses or approximately \$165,000. We carried forward \$140,956 which included \$26,492 of prepaid balances left on student accounts at year end.



The other funds in this group include driver's education, donation and gift accounts and student drama accounts. Drivers Education provides 30 hours of classroom instruction, 12 hours of on-the-road training, 6 hours of observation and the parent meeting. The cost is varied depending on which elements are provided. The School Committee accepts all donations. Sources of donations include PTO's and individuals. Most donations are directed, for a specific purpose. These revolving funds are not used to offset the operating budget.

Revolving Fund Balances as of 12/31/2019

Fund #	Revolving Fund	Balance 6/30/2017	FY18		Balance 6/30/2018	Net Gain/ (Loss)	FY19		Balance 6/30/2019	Net Gain/ (Loss)	FY20		Balance 12/31/2019	Net Gain/ (Loss)
			Revenues	Direct Expenses			Revenues	Direct Expenses			Revenues	Direct Expenses		
501	School Lunch	83,327	581,858	(542,694)	122,491	39,164	569,605	(551,140)	140,956	18,466	287,306	(251,392)	176,871	158,405
503	Drivers Education	25,155	52,644	(53,702)	24,097	(1,058)	46,982	(51,293)	19,786	(4,311)	22,330	(27,270)	14,846	19,157
505	Early Chld - Summer Prg	8,804	4,650	(880)	12,574	3,770	600	(5,935)	7,238	(5,335)	0	(2,080)	5,158	10,494
508	Gift - Swift/Harbor	4,067	0	(787)	3,280	(787)	0	0	3,280	0	0	0	3,280	3,280
511	Drama Club	2,951	5,954	(7,478)	1,427	(1,524)	3,140	(2,680)	1,887	460	150	(846)	1,191	731
512	SHS Drama	993	30,038	(23,042)	7,988	6,995	22,508	(25,767)	4,729	(3,259)	15,500	(16,721)	3,508	6,767
514	Summer Drama	4,151	10,907	(7,853)	7,206	3,054	15,163	(17,286)	5,083	(2,123)	1,583	(4,096)	2,569	4,692
515	Gelfand Donations	9,686	120,000	(74,913)	54,773	45,087	0	(54,773)	0	(54,773)	0	0	0	54,773
516	Ath & Extra Curr Donations	3,026	13,664	(7,907)	8,783	5,757	10,894	(5,114)	14,563	5,780	0	(7,889)	6,674	895
517	Curr & Prof Dev Donations	15,569	(9,000)	0	6,569	(9,000)	5,615	(5,115)	7,069	500	120	(6,315)	874	374
518	Transportation	30	75	0	105	75	3,000	(3,000)	105	0	3,500	(3,605)	0	0
519	Summer Camp	1,690	32	(1,255)	467	(1,223)	3,312	0	3,779	3,312	606	(300)	4,085	773
520	STEM Grant	7,592	0	0	7,592	0	0	(492)	7,100	(492)	0	0	7,100	7,592
522	Id's & Lanyards	2,135	440	(415)	2,160	25	(335)	0	1,825	(335)	140	0	1,965	2,300
523	ECLC Grant	0	25,000	0	25,000	25,000	25,000	(14,330)	35,670	10,670	0	(26,633)	9,037	(1,633)
524	Robotics Team Gift	0	0	0	0	0	23,849	(23,490)	359	359	6,750	(949)	6,160	5,801
535	MS Gift Account	0	0	0	0	0	245	(60)	185	185	245	(520)	(91)	(275)
536	HS Gift Account	0	0	0	0	0	500	0	500	500	13,000	0	13,500	13,000
550	Donations	473	0	0	473	0	0	0	473	0	0	0	473	473
SubTotal Donation& Other		169,647	836,262	(720,926)	284,983	115,336	730,079	(760,475)	254,587	(30,396)	351,230	(348,616)	257,201	287,597
Revolvin Funds that Offset the Budget														
500	School Rental	0	60,176	(39,105)	21,071	21,071	40,483	(42,469)	19,086	(1,986)	22,629	(35,799)	5,916	7,901
502	School Athletics	142	313,266	(308,533)	4,875	4,733	324,182	(328,500)	557	(4,318)	265,163	(243,608)	22,111	26,429
506	PreK Tuition	8,827	99,582	(92,912)	15,497	6,670	98,282	(81,217)	32,562	17,065	43,008	(78,237)	(2,667)	(19,731)
507	Extended Day	22,645	533,832	(517,684)	38,793	16,148	492,245	(447,559)	83,479	44,685	227,393	(301,914)	8,958	(35,728)
537	Nahant Tuition	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Revolving Funds		31,615	1,006,855	(958,233)	80,237	48,622	955,192	(899,746)	135,683	55,446	558,192	(659,557)	34,318	(21,129)
Total All Revolving Funds		201,262	1,843,117	(1,679,159)	365,220	163,958	1,685,271	(1,660,221)	390,269	25,050	909,422	(1,008,173)	291,518	266,469

The second set of revolving funds are the ones the district utilizes to offset operating budget expenditures.

Use of Revolving Funds in Support of Operating Expenditures

Revolving Fund:	School Rental	School Rental	School Rental	Extended Day	Extended Day	Total Offset
Account:	Electric	SHS Maint	SHS OT *	Electric	Heating	
Clarke				7,500	15,000	22,500
Hadley				7,500	15,000	22,500
Stanley				7,500	15,000	22,500
SMS				7,500	25,000	32,500
SHS	20,000	5,000	10,000			35,000
Total Amount	20,000	5,000	10,000	30,000	70,000	135,000

The School Rental fund is used to offset electrical expenses at the Middle and High Schools as these are the two most frequently rented facilities. The FY21 Budget continues to use this fund, \$20,000 for the HS and \$5,000 for the Middle School. In previous years \$10,000 of custodial overtime would be charged to the rental fund at the end of each year. That practice was stopped in FY20 as we now charge custodial overtime related to School Rental directly to the revolving fund. This eliminated the need for a journal entry and more accurately reports the expenditure related to supporting the building use. The district uses the Extended Day Revolving Fund to offset electrical and heating expenses in the building in which the

program operates. The FY21 offset will be \$100,000. The total offsets for revolving funds in FY21 is \$125,000.

The Athletic fund balance had been slowly eroding and finished FY19 with a balance of \$557. User fees were increased for SY19-20 and we have seen an increase in revenue as a result. The Middle School introduced a tiered fees structure, \$200 per sport except hockey which is \$500. We also implemented no family cap for Middle School sports. The High School user fee increased to \$375 per sport and the family cap increased to \$1,875. The School Committee is committed to offering financial assistance and families may apply for a hardship waiver. The fee is waived 100% for families that meet the federal guidelines for Free Lunch. Hardship waivers are reviewed by the Business Office and approved by the Superintendent.

Participation in our athletic programs continues to be strong with few exceptions. The first season with the new user fee structure resulted in consistent participation with the exception of Boys Soccer and Golf. We had great success with our Football program as the team won the Division 5 Super Bowl game against Amherst on December 7th at Gillette Stadium.

	SY16-17	SY17-18	SY18-19	SY19-20
FALL	2016	2017	2018	2019
Girls Volleyball	51	56	37	39
Girls Soccer	42	47	48	45
Boys Soccer	45	47	52	39
Golf	16	20	20	12
Football	57	48	49	51
Field Hockey	23	27	32	32
Boys Cross Country	27	24	23	25
Girls Cross Country	24	21	25	25
Cheering	19	18	25	23
Total	304	308	311	291

The drop off in participation in Winter In-Door Boys Track and Co-Ed Swimming and Diving was offset by the increase in Girls In-Door Track. Spring 2019, prior to the user fee increase, had an overall decrease of 15.5%. This was largely a function of Outdoor Track, Baseball, Softball and Sailing. The declines were offset by an increase in Girls Tennis.

WINTER	SY16-17	SY17-18	SY18-19	SY19-20
	16/17	17/18	18/19	19/20
Girls Basketball	32	43	41	39
Boys Basketball	51	52	42	38
Girls Indoor Track	80	57	33	42
Boys Indoor Track	74	72	73	50
Co-Ed Swimming & Diving	20	37	47	30
Girls Alpine Skiing	9	12	12	8
Boys Alpine Skiing	8	11	4	5
Girls Ice Hockey	3	3	3	1
Boys Ice Hockey	21	24	22	23
Cheer - Basketball	13	9	12	16
Gymnastics - Cooperative	2	5	7	4
Wrestling - Cooperative	15	9	10	11
Total	328	334	306	267

SPRING	SY16-17	SY17-18	SY18-19	SY19-20
	2017	2018	2019	2020
Girls Lacrosse	35	36	33	
Boys Lacrosse	28	27	26	
Girls Outdoor Track	65	56	47	
Boys Outdoor Track	62	81	58	
Co-Ed Sailing	22	21	13	
Girls Tennis	24	28	39	
Boys Tennis	14	16	16	
Softball	24	38	29	
Baseball	49	58	44	
Total	323	361	305	0

Middle School sports continue to have strong participation rates with the exception of Girls Basketball. Participation declined from FY18 to FY19. This year we did not have enough student athlete interest to field a team.

FALL	SY16-17	SY17-18	SY18-19	SY19-20
	2016	2017	2018	2019
Cross Country	96	124	103	100
Field Hockey	49	29	30	29
Total	145	153	133	129

WINTER	SY16-17	SY17-18	SY18-19	SY18-19
	16/17	17/18	18/19	19/20
Girls Basketball	29	32	18	0
Boys Basketball	23	23	17	19
Boys Ice Hockey	25	20	23	19
Total	77	75	58	38

SPRING	SY16-17	SY17-18	SY18-19	SY19-20
	2017	2018	2019	2020
Girls Outdoor Track	32	41	44	
Boys Outdoor Track	47	46	52	
Softball				
Total	79	87	96	0

Grants

The district receives financial support from a number of federal and state grants and reimbursement programs including; Title I, Title IIA, IDEA and Circuit Breaker. The grant awards are for the most part driven by enrollment of certain populations of students.

The majority of our federal grants are entitlement grants and are awarded annually based on the composition of our student population and are dependent on continued federal funding. The district continues to participate in the METCO program and receives a state grant for funding. The METCO award based on funding from the state legislature and student enrollment. Our Circuit Breaker award is based on state funding and eligible costs reimbursement. The district was awarded a multi-year grant, Comprehensive School Health and has two other competitively awarded state grants; Safer Schools and Communities and Safe and Supportive Schools are both one year competitive grants. FY20 was the last year of the privately funded ECLC grant.



Grant Listing by Source

Source	Description	FY17 Award	FY18 Award	FY19 Award	FY20 Award	FY21 Projected Award
Federal	Title I (305)	\$158,911	\$159,351	\$183,487	\$180,879	\$180,879
Federal	Title IIA (140)	\$31,415	\$43,394	\$46,723	\$40,221	\$40,221
Federal	Title III	\$0	\$0	\$0	\$17,413	\$17,413
Federal	Title IVa (309)	\$0	\$4,077	\$11,525	\$12,380	\$12,380
Federal	IDEA (240)	\$529,693	\$531,374	\$532,695	\$542,735	\$553,590
Federal	Early Childhood (262)	\$18,327	\$17,480	\$17,930	\$18,315	\$18,681
State	METCO (317)	\$417,158	\$369,698	\$403,569	\$383,761	\$391,436
State	Circuit Breaker	\$553,327	\$660,689	\$758,188	\$821,830	\$761,738
State	Comp. School Health				\$5,000	\$5,000
State	Safe & Supportive Schools				\$8,000	\$0
State	Safer Schools & Communities				\$54,885	\$0
Private	Essex County Learning Community (ECLC)	\$0	\$0	\$25,000	\$0	\$0
Total Grant Support		\$1,708,831	\$1,786,063	\$1,979,117	\$2,085,419	\$1,981,338
Increase/(Decrease) yr/yr			\$77,232	\$193,054	\$106,302	-\$104,081

Circuit Breaker is the state special education reimbursement program. Started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying a percent of the costs above that threshold. Districts are allowed to carryforward their full award to the next fiscal year. Swampscott has benefited from the practice which allows for budget certainty. In FY21 we will need to utilize part of the current year award to balance the increase costs of special education.

The table below provides detail on past and projected Circuit Breaker awards and usage.

Circuit Breaker Trend Data

	FY17	FY18	FY19	FY20	FY21
Carry Forward Award Balance	557,034	318,868	449,557	612,745	821,830
Circuit Breaker Award	553,327	660,689	758,188	821,830	761,738 *
Circuit Breaker Expense	791,493	530,000	595,000	612,745	1,021,830
Ending Circuit Breaker Balance	318,868	449,557	612,745	821,830	561,737

* Estimated Circuit Breaker Award

FTE Analysis

Educating children is a labor intensive enterprise. Our school district spends 80.7% of the funding it receives on the staff salaries. While the funding sources may have changed, the overall Full Time Equivalents (FTE’s) have remained consistent over the last three budget cycles. Position Control was implemented over the summer as a way to ensure all permanent positions are fully funded, track salary expenditures and funding sources, understand the total cost of salary per employee. This is a helpful tool in forecasting and in planning for compensation updates and changes.

The Chart below details FTE’s by funding source. As you can see there was a shift of one FTE (and ESP) from the IDEA grant to the operating budget as the grant funding could not support the full salary of 21 FTE’s.

Another shift involved the Tuition Revolving Fund. This revolving fund is for our PreSchool program. The FY19 & FY20 Budget’s included staff related to the Nahant Special Education Tuition Revenue. The funding source was changed to the operating budget as that revenue will be included in the Non-Resident Tuition Revolving Fund.

Budgeted FTE by Funding Source

Funding Source	FY19 Budget	FY20 Budget	FY21 Budget	Change Yr/Yr
EXT DAY	1.00	1.00	1.20	0.20
IDEA Grant	22.00	21.00	20.00	(1.00)
METCO Grant	3.50	3.50	3.00	(0.50)
Operating	341.19	339.75	340.92	1.18
TITLE I	5.50	5.50	5.50	-
TUITION	6.43	6.43	4.00	(2.43)
TOS-TV	0.20	0.20	0.20	-
Grand Total	379.82	377.38	374.82	(2.56)

The District continues to look for opportunities to create efficiencies that support student learning, develop programs and experiences while recommending a budget that is sustainable for our town. The chart on the next page provides more detail on the changes in funding source and the change in FTE.

Changes in FTE FY20 Budget to FY21 Budget

FUND	Cost Center	DESE Cat	Description	Change in FTE	Ext Day Program	IDEA Grant	METCO Grant	Oper Budget	Pre-K Tuition	Title I Grant
EXT DAY	Extended Day	Professional Salaries	EXTENDED DAY	0.20	0.20					
Operating	Administration	Clerical Salaries	BOOKKEEPER	(0.20)				(0.20)		
METCO	General Education	Clerical Salaries	ADM. ASSIST.	(0.50)			(0.50)			
Operating	General Education	Clerical Salaries	ADM. ASSIST.	0.50				0.50		
PL94142 04	Special Education	Other Salaries	ESP - SE	(1.00)		(1.00)				
TITLE I	General Education	Other Salaries	GE TUTOR - TITLE I	(0.50)						(0.50)
TITLE I	General Education	Professional Salaries	TEACHER - TITLE 1	0.50						0.50
TUITION	Special Education	Other Salaries	TUTOR	(0.43)					(0.43)	
TUITION	Special Education	Professional Salaries	TEACHER - PRE K	(2.00)					(2.00)	
Operating	General Education	Professional Salaries	LIBRARY/MEDIA	0.30				0.30		
Operating	General Education	Professional Salaries	TECH/ROBOTICS	(0.40)				(0.40)		
Operating	General Education	Professional Salaries	ELA	0.40				0.40		
Operating	Special Education	Professional Salaries	SE TEACHER	1.00				1.00		
Operating	Special Education	Professional Salaries	TEACHER - PRE K	2.00				2.00		
Operating	special education	Professional Salaries	OCCUPATIONAL THERAPIST	0.50				0.50		
Operating	General Education	Professional Salaries	TEACHER - LIB/MEDIA SPECIALIST	1.00				1.00		
Operating	General Education	Professional Salaries	MATH COACH	1.00				1.00		
Operating	General Education	Professional Salaries	Restructuring Resources	(2.60)				(2.60)		
Operating	Special Education	Other Salaries	ESP - SE	0.05				0.05		
Operating	Special Education	Other Salaries	ESP - SE	(1.00)				(1.00)		
Operating	Special Education	Other Salaries	TUTOR ABA	0.43				0.43		
Operating	General Education	Other Salaries	TUTOR ABA	(1.00)				(1.00)		
Operating	Facilities	Other Salaries	FACILITIES - COURIER	(1.00)				(1.00)		
Operating	Facilities	Other Salaries	FACILITIES DIRECTOR	0.60				0.60		
Operating	Administration	Other Salaries	SECURITY PT	(0.40)				(0.40)		
Totals				(2.56)	0.20	(1.00)	(0.50)	1.18	(2.43)	-

The final FTE chart is presented by employee group/bargaining unit. The 2.6 FTE Reduction is offset by the addition of the Library Media Specialist (1.0) and a restored Special Education teaching position (1.0) and an increase in Library at the Elementary level (.30).

We will continue to explore opportunities for improvement including a comprehensive review of the middle and high school schedules and seek out mutually beneficial partnerships like the Endicott College Internship Program.

Changes in FTE by Group/Bargaining Unit

BY GROUP	FY20 BUDGET	FY21 BUDGET	CHANGE YR/YR
SEA	216.52	216.22	(0.30)
ESP	39.00	37.05	(1.96)
TUTOR	46.78	45.28	(1.50)
ADMIN ASST	14.00	14.00	-
CONTRACTED EE'S	26.35	27.65	1.30
CUSTODIAL STAFF	16.45	16.05	(0.40)
NON-UNION STAFF	17.28	17.38	0.10
EXTEND DAY	1.00	1.20	0.20
Grand Total	377.38	374.82	(2.56)

School Committee Questions

1. *Page 8: huge dip in economically disadvantaged population 352 to 260 (2013/2015?) are we capturing differently?*

Redefining Low Income - A New Metric for K-12 Education

For many years, the Department of Elementary and Secondary Education (DESE) has collected data on the number of low income students attending each of our public elementary and secondary schools. Research clearly shows that students from lower income households typically face more learning challenges than students from more affluent households. Collecting data on students' family income helps us to direct more resources to their schools and helps us to monitor how well those schools are doing with those students.

The most commonly used metric for measuring income status has been eligibility for free or reduced price meals under the U.S. Department of Agriculture's school nutrition program. Families submit application forms documenting their household income. If the income falls below certain levels set by USDA, students in that family can then receive free or reduced price school breakfasts and lunches. Under long-standing U.S. Department of Education guidance, these students are then recorded as "low income" for purposes of educational statistics.

Two years ago, USDA introduced the [Community Eligibility Program](#) (CEP) as an option for schools and districts with high concentrations of low income students. Under CEP, all students in the participating schools are entitled to receive free meals under the school nutrition program. This eliminates the cost and administrative burden of collecting and processing family applications, as well as the costs associated with collecting lunch fees. More importantly, CEP increases student participation in school nutrition programs, and we know that students learn better when they are not hungry. For all these reasons, DESE is encouraging eligible schools and districts to participate in CEP.

But without the availability of free and reduced price data in many of our largest districts, we faced the need to develop a new income status metric that could be used consistently across the state. This new metric, which we are calling **economically disadvantaged** to differentiate it from the old "low income" measure, will be used to report data from all schools and districts, not just those participating in CEP. The new measure will be based on a student's participation in one or more of the following state-administered programs: the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); the Department of Children and Families' (DCF) foster care program; and MassHealth (Medicaid).

Individual school districts have used the so-called "direct certification" process to access enrollment data from these programs for many years, in order to validate their free and reduced price school lunch participation. DESE will now use the same direct certification process on a statewide basis. Strict data security protocols are in place at the Executive Office of Health and Human Services to ensure that all confidential data is protected in accordance with federal and state data privacy statutes and MassIT security policies.

Because of this change in methodology, the number of "economically disadvantaged" students reported as enrolled on October 1, 2014, in most schools will be lower than the number of "low income" students reported in 2013-14 and prior years. Obviously this has nothing to do with any real changes in family income; it is simply a shift from one valid measure to another valid measure. Neither measure is "right" or "wrong" (in fact, neither measure lines up exactly with the Census Bureau's "poverty" definition), but either can be a useful surrogate in identifying how well we are serving children at the lower end of the socioeconomic scale. **It is important for users of this data to understand that enrollment percentages and**

achievement data for "economically disadvantaged" students cannot be directly compared to "low income" data in prior years.

2. 4400 final lease payment for apple computers what happens next plan recycle?

Our plan has been to break the renewal cycle down over three years every five years so that each staff member will keep their MacBook air for 5-6 years. At this time, our possible renewal timeline is as follows: FY2022- 5-8 new devices, FY2023, SHS new devices, FY2024- ELE new devices inside of the new building project. Replacement is about 80k per year if we divide the groups by levels.

3. 5550: crossing guards, I hear many concerns about safety and person double parked to manage this should we be decreasing this? does this fall under resource officer duties? why a 10% decrease?

The FY20 Budget had increased funds to support additional crossing guard locations but had over projected the associated expense. There are currently 14 locations that have crossing guards stationed in the morning and afternoon. The FY21 Budget was developed assuming the same number of locations for the next school year.

4. What are the reduction in supplies and materials (textbooks) to fund the elementary math coach.. only at elementary level or takes from MS and HS?

Annually the district has directed \$100,000 for the replacement and updating textbooks and materials. After discussions with staff and review of current practices, Ms. Bacon determined approximately \$20K would be needed for replacements in FY21.

5. pg 26. 2430: General classroom supplies huge shift from 107,210 to 200,200 what is this paying for?

The actual expenditures in FY17 was \$107,210 and increased to approximately \$150K in both FY18 and FY19. Previously, pallets of paper were charged to a central office line item and a shift was made for the FY20 Budget and continued into

6. Fiber update ok sounds like capitol shelf life of over 3 years \$100,00

Yes, we believe this Fiber Update project would meet the threshold for capital improvements.

7. Chromebook program? what will be the future costs down the line, long term plan

The first year is the most expensive. The 90k will cover grade 8 devices, grade 8 homeroom carts, and grade 9 devices. Each year thereafter it will cost 40k a year to replenish for the incoming class. After 4 years all students 8-12 will have devices. Each year more carts from SHS will push down to grades 5-7 along with the 2 grade 8 carts.

8. Focused on the 2.88 v. 3.6- need to understand that better. The tech capital and our approach to dealing with this. I also want to discuss what we were not able to do and or what cuts were made I'm this budget.

The increase in support from Town appropriation is 2.0% plus 0.88% for new growth, within guidance provided by Town Administration. The outstanding question for the School Committee is whether to add the \$230,000 of unfunded Technology Capital request to the School Department Budget or request it be added to the FY21 Capital Plan, consistent with prior years.

9. (p5) 2.88 or 2.92% (p20). Can you re-explain the decrease from 3.6% b/c of the Nahant tuition I omitted adding \$200,000 to the FY20 re-stated basis thus resulting in an inaccurate year over year comparison and percentage increase error. These funds have been collected on monthly basis and are deposited into the general fund. The School Department is carrying the expense to support these students. We will request a cash transfer at the May Town Meeting.

10. Table Students with Disabilities (p 8) the numbers and percentages are different from those reported in the last budget why did they change, is something being recorded/reported differently? why?

The FY20 Budget book included a table on the Trend of Special Education, Students on IEP's and OOD Placements. I could no longer locate this data point on the DESE website (Indicator 5, students aged 6 - 21) so we removed the table from the FY21 Budget book and replaced it with a new table, Students with Disabilities. This table includes our PreK population and can be found on the DESE web

11. (p16) PPE FY 17 \$16,422 and FY 18 \$15,900 - difference is \$482 not \$362 as text says

The chart on page 17 provides a four year trend of the districts PPE. The In-District PPE for FY17 was \$16,302 and in FY18 is was \$15,940, a difference of \$362.

12. Why the difference between the Administration Cost Center and Special Ed Cost Center re: 1430 SC Legal? (p24 &27)

The district maintains two expense lines to capture legal costs. DESE has one code or Legal Expenditures.

The legal expense in the Administration Cost Center pertains to expenses for Collective Bargaining, employee and/or student issues and is correctly identified as Legal for School Committee. The legal expense in the Special Education Cost Center is related to counsel for student's with disabilities, e.g. settlement review, representation at hearings. The correct description is Legal Services for Special Education. I will make the correction in the School Committee version of the budget book.

13. Why/What is Special Ed legal charged to SC (p27)?

See answer above.

14. Administration Cost Center - what other expenses that have been cut 28.7% (p24)

The School budget is responsible for funding any school related unemployment claims. The FY20 Budget was set at \$139K. The three year average (FY17 – FY19) was \$75K. The proposed FY21 budget is set conservatively at \$100K.

15. What is unfunded tech capital? (p20 & 37) what does 4450 include in District Cost Center (p36)

As previously discussed, technology requests has historically been included in the School Department's Capital Plan. The CIP/Projects memo we received on August 8, 2019 indicated "technology upgrades that have previously been funded through the capital program will likely not be approved for funding under the capital plan going forward" so our technology requested were omitted from our submission. The FY21 Plan includes \$90K for 1:1 Chromebook implementation, replace computers in the MS Mac Lab and a fiber upgrade that is potentially eligible for e-rate reimbursement.

Line 4450 includes expenses related to various software's the district utilizes; Aspen, Blackboard Connect, Stirling, Incident IQ, and many others.

16. Technology plan and alignment with capital request, 1:1 all grades, timeline, why?

The 2017-2022 Technology Plan aligns with these goals, as every capital request has aligned for the past few years. We have had rolling out a 1:1 program as a plan for a few years but we have not had the infrastructure in place to support it. Last year we increased our bandwidth and this year we have changed our closets to support 10gb connections. We still have some more infrastructure work to do such as the internal fiber (moving from OM1 which supports only 1gb data transfers to OM3/4 to support 10gb data transfers). With a four year rollout we hope to have all students in grades 8-12 have their own device issued to them in grade 8 that they keep until graduation.

We believe the 1:1 program is necessary, especially because we have new standards (2016 *Massachusetts Curriculum Framework for Digital Literacy and Computer Science*) that we need to embed across curricular areas (see goal #6). In order to meet them, we need our students to have consistent access to devices, which we do not have with the sharing of carts. Most of the training and development that students will experience beyond SPS will be digitally based learning. We need to teach them HOW to learn through accessing digital content. We cannot do this if do not have consistent access. Finally, all our testing is done on Chromebooks and each student having a device in MCAS testing grades will greatly help decrease the testing dates for SMS as they have to share devices among grades making for more days testing instead of the entire school testing.

17. Tried to ask at mtg, what is being cut (per leadership team) to make this budget work - where is money for library, facilities salary coming from?

Support for the facilities Director position is coming from the elimination of a stipend (\$20K) and the elimination of the courier position(\$34K). There will be a need to restructure and reduce some positions to fund the restoration of the library position.

Finance Committee Questions

18. Please walk us through the Restated 2020 budget table and the conclusion that this meets the 2.88% guideline (there may be some questions for all present around the impact of the School being at 2.88% on the remainder of the Town budget which in the aggregate will need to fit within the guideline)

In November 2019, Town Meeting Members voted to support the establishment of a Non-Resident Tuition Revolving Fund. This is a change in accounting practice. Prior to this vote the school department budget was funded predominantly by local appropriations.

The FY21 Budget will be funded by local appropriations and revenue from the Non-Resident Tuition Revolving Fund. The School Department will also continue to use Federal, State and Private Grants as well as the other previously established revolving funds.

As you can see from the chart below, this budget request is for \$28,983,254 from the Town which equates to a 2.88% increase or \$811,351 over the restated FY20 Budget.

	Restated FY20 Budget	Proposed FY21 Budget	\$ Change	% Change	NOTES
Town Appropriation	28,171,903	28,983,254	563,438	2.00%	Town mandated growth
			247,913	0.88%	Allowance for new growth
Nahant Tuition	1,363,500	1,507,633	144,133	10.57%	Change in accounting
Medicaid Revenue	85,000		(85,000)	-100%	withdrawn from program
Total Budget	29,620,403	30,490,887	870,484	2.9%	
Special Education Tuition Transfer	200,000	200,000	-	0.00%	Anticipated FY20 transfer of funds to be approved at TM, in FY21 will be part of the Non-Resident Tuition Revolving Fund
Total Operating Budget	29,820,403	30,690,887	870,484	2.9%	

Martha Sybert, School Business Administrator, and Ronald Mendes, Assistant Town Administrator, Administration & Finance, met on January 24, 2020 to work on the calculation to restate the FY20 School Department's town appropriation. The calculation was agreed to and the results were communicated to the Superintendent and Town Administrator on January 24th.

- a. *Use of excess Circuit Breaker dollars – discussion topic for all of us might be “how do we think about that in connection with this guideline given that excess CB dollars will not be sustainably available?”*

Circuit Breaker is the state special education reimbursement program. Started in FY04 to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying a percent of the costs above that threshold. Districts are allowed to carry forward their full award to the next fiscal year. Swampscott has benefited from the practice which allows for budget certainty. In FY21 we will need to utilize part of the current year award to balance the increase costs of special education.

The table below provides detail on past and projected Circuit Breaker awards and usage.

Circuit Breaker Trend Data

	FY17	FY18	FY19	FY20	FY21
Carry Forward Award Balance	557,034	318,868	449,557	612,745	821,830
Circuit Breaker Award	553,327	660,689	758,188	821,830	761,738 *
Circuit Breaker Expense	791,493	530,000	595,000	612,745	1,021,830
Ending Circuit Breaker Balance	318,868	449,557	612,745	821,830	561,737

* Estimated Circuit Breaker Award

The school department recognizes the limited resources available to support the increasing costs of mandated special education needs. Out of district tuitions increase at greater than 2% annually and the additional use of circuit breaker funds is not sustainable. It is unfortunate that based on current known and projected placements we will have to use some of the current year award to fund the FY21 Budget.

- b. *Pls explain the Medicaid Revenue line*

In FY19 the school department withdrew from the School Based Medicaid program. Swampscott Public Schools had participated in the School-Based Medicaid Reimbursement Program for many years. The program has undergone significant changes in the last nine months. Martha Raymond met with our contracted billing coordinator in early June 2019 to review the new compliance requirements for Medicaid reimbursement. These new requirements include changes to required documentation the district must securely maintain. It is no longer the IEP that drives the claiming process but rather a medical diagnosis.

Due to the new medical model of the reimbursement program and given that the school department is not a medical but rather an educational institution, we will no longer be participating in the reimbursement program. We will not be submitting for reimbursement for the 4th quarter of FY19 and will not be participating in FY20. We are not alone in this decision. Many districts across the Commonwealth are pulling out as well.

There had been previous discussions between the town and school department on how best to absorb this loss of revenue. It was proposed and agreed to split the revenue loss which is why the \$85,000 reduction is reflected in the restated FY 20 Budget which is the basis for calculating the FY21 Budget.

19. If the 2.88% could not grow any further, what combination of things could be done to fund or otherwise address the proposed technology investment? We would be interested to hear more about the decision that these costs cannot be capitalized.

After much thoughtful discussion among the School Committee members it was decided that based on current policy guidelines these technology requests do meet the criteria to be included in the School Department capital plan.

The School Committee voted at our February 12th meeting to include the \$230,000 in the School Department Capital Plan and to revisit the Capital Plan that was submitted back in October. The original plan as submitted included a \$1.3M placeholder for Middle School needs. As you may be aware, the Town engage Habeeb & Associates to conduct a building assessment on the Middle School with the goal identifying all the various building needs (this was not a space or programming assessment) and a plan for timing and urgency of improvements.

20. What is the goal/need of the \$40K MS/HS schedule study?

The study will aid the district in creating a schedule that will help drive forward the schools' top priorities. The current schedule does not allow for shared resources or part-time staff. One of the goals it to maximize the quality and efficiency of both student and teacher time.

21. Confirmation: is the \$200K SPED Tuition Transfer from Nahant? If so, pls clarify what the current FY20 situation is with respect to these special education funds...is Town receiving them from Nahant?

Nahant pays special education tuition to Swampscott for its residents that participate in our in district programs. In the absence of a non-resident tuition revolving fund these revenues are deposited into the Town's general fund.

The FY20 Budget was developed in the same manner as the FY19 Budget, with the assumption that the non-resident tuition revolving fund would be established by Town Meeting vote. Similar to last year, there will be a warrant article presented at Town Meeting requesting the transfer of these funds to the School Department.

22. Town tax burden data....and School budget totals numbers do not seem to align with Sean's presentation from the summit. Discuss need to drive for consistency in calculations and communications of average single family tax bill and budgets (and what % of overall budget the school represents).

The FY2020 tax data presented in the budget book, for informational purposes, was culled from the DOR website. The data presented by the Town Administrator at the summit was through FY2019 which might explain the differences.

The Average Tax Bill chart presented is consistent with the chart from the prior year. The FY20 Expense Budget was taken from the May 2019 Town Meeting Warrant. This was done by design so that members and readers could easily tie numbers back to the source. A portion of the pension and benefits are attributable to school department employees.

The more challenging issue is to accurately tease out the school department related costs that are contained in other areas, e.g. benefits and pension expenditures. The school department and town entered into an agreement that details how charge backs will be calculated but there has been such a significant swing year over year from actual to budget to actual that this may be an area that needs more analysis.

23. What is the current state of the athletics funding?... unclear on p 37 if the fees charged are sufficient to cover costs vs. what is covered by budget

The FY21 Budget includes \$416,249 to support the various extracurricular athletic programs offered. The Athletic Revolving fund further supports the programming with approximately \$330,000 of expenditures. The School Committee will continue to examine the fee structure, revenue generated, and expenditures to both the operating and revolving funds that support the various program offerings.

24. Was FTE analysis provided?

Yes, it is included in the School Committee's Recommended Budget. Please see the FTE Analysis section for more information on this matter.



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Town Moderator										
EXPENSES	\$0	\$0	\$32	\$0	\$200	\$200	\$0	\$200	0	0.0%
Expense Subtotal	\$0	\$0	\$32	\$0	\$200	\$200	\$0	\$200	0	0.0%
Total: Town Moderator	\$0	\$0	\$32	\$0	\$200	\$200	\$0	\$200	0	0.0%
Select Board										
MEMBERSHIP	\$3,958	\$3,068	\$4,338	\$4,149	\$7,500	\$7,500	\$3,817	\$6,000	(1,500)	-20.0%
OFFICE SUPPLIES/EXPENSES	\$9,264	\$10,766	\$4,797	\$6,382	\$9,000	\$11,107	\$3,967	\$9,000	0	0.0%
COMMUNITY PROGRAMS	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$87	\$5,000	0	0.0%
Expense Subtotal	\$13,222	\$13,833	\$9,135	\$10,531	\$21,500	\$23,607	\$7,872	\$20,000	(1,500)	-7.0%
Total: Select Board	\$13,222	\$13,833	\$9,135	\$10,531	\$21,500	\$23,607	\$7,872	\$20,000	(1,500)	-7.0%
Town Administrator										
ADMINISTRATIVE ASSISTANT	\$56,898	\$62,315	\$52,065	\$54,692	\$55,000	\$55,000	\$15,589	\$57,500	2,500	4.5%
FACILITIES DIRECTOR	\$15,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
TOWN ADMINISTRATOR	\$137,962	\$125,696	\$129,800	\$131,100	\$150,000	\$150,000	\$86,539	\$153,000	3,000	2.0%
OTHER COMPENSATION	\$5,753	\$4,500	\$11,863	\$23,709	\$30,869	\$30,869	\$19,655	\$18,972	(11,897)	-38.5%
SICK INCENTIVE	\$0	\$0	\$0	\$600	\$600	\$600	\$0	\$600	0	0.0%
Personnel Subtotal	\$216,517	\$192,510	\$193,727	\$210,101	\$236,469	\$236,469	\$121,782	\$230,072	(6,397)	-2.7%
OFFICE SUPPLIES/EXPENSES	\$6,128	\$5,472	\$6,432	\$1,681	\$5,000	\$5,000	\$5,511	\$5,000	0	0.0%
MEMBERSHIP	\$0	\$0	\$0	\$1,605	\$1,500	\$1,500	\$2,221	\$1,700	200	13.3%
CONTRACTED CONSULTING SERVICES	\$0	\$0	\$0	\$0	\$26,500	\$28,000	\$0	\$20,000	(6,500)	-24.5%
TOWN HALL GENERAL SUPPLIES	\$0	\$0	\$0	\$1,172	\$1,000	\$1,123	\$23	\$1,000	0	0.0%
TOWN HALL EVENTS	\$0	\$0	\$0	\$8,219	\$3,000	\$3,000	\$290	\$3,000	0	0.0%
CIVIC RECOGNITION	\$0	\$0	\$0	\$148	\$2,500	\$4,000	\$0	\$2,500	0	0.0%
Expense Subtotal	\$6,128	\$5,472	\$6,432	\$12,826	\$39,500	\$42,623	\$8,045	\$33,200	(6,300)	-15.9%
Total: Town Administrator	\$222,644	\$197,982	\$200,159	\$222,927	\$275,969	\$279,092	\$129,827	\$263,272	(12,697)	-4.6%
Finance Committee										
SECRETARY'S SAL. & WAGES	\$2,493	\$2,520	\$0	\$2,500	\$2,500	\$2,500	\$433	\$2,500	0	0.0%
Personnel Subtotal	\$2,493	\$2,520	\$0	\$2,500	\$2,500	\$2,500	\$433	\$2,500	0	0.0%
EXPENSES	\$204	\$204	\$210	\$495	\$500	\$500	\$210	\$500	0	0.0%
Expense Subtotal	\$204	\$204	\$210	\$495	\$500	\$500	\$210	\$500	0	0.0%
RESERVE FUND	\$0	\$0	\$60,000	\$0	\$216,750	\$216,750	\$0	\$275,000	58,250	26.9%
Reserve Fund Subtotal	\$0	\$0	\$60,000	\$0	\$216,750	\$216,750	\$0	\$275,000	58,250	26.9%
Total: Finance Committee	\$2,697	\$2,724	\$60,210	\$2,995	\$219,750	\$219,750	\$643	\$278,000	58,250	26.5%
Accounting										
ACCOUNTANT	\$99,926	\$119,497	\$85,000	\$95,000	\$100,000	\$100,000	\$9,615	\$100,000	0	0.0%
PART TIME STAFF	\$0	\$0	\$0	\$11,078	\$0	\$0	\$4,311	\$0	0	0.0%
OTHER COMPENSATION	\$5,164	\$3,953	\$14,885	\$3,709	\$4,019	\$4,019	\$691	\$0	(4,019)	-100.0%
LONGEVITY	\$0	\$0	\$0	\$850	\$900	\$900	\$0	\$0	(900)	-100.0%
SICK INCENTIVE	\$0	\$0	\$0	\$100	\$1,200	\$1,200	\$0	\$1,200	0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
ASSISTANT ACCOUNTANT	\$54,300	\$56,638	\$55,086	\$56,187	\$55,087	\$55,087	\$21,154	\$50,000	(5,087)	-9.2%
Personnel Subtotal	\$159,390	\$180,087	\$154,971	\$166,924	\$161,206	\$161,206	\$35,771	\$151,200	(10,006)	-6.2%
MILEAGE	\$0	\$0	\$0	\$218	\$700	\$700	\$0	\$250	(450)	-64.3%
EDUCATIONAL EXPENSE	\$2,009	\$3,529	\$4,921	\$1,868	\$3,500	\$3,500	\$0	\$3,500	0	0.0%
MEMBERSHIPS	\$0	\$0	\$0	\$195	\$700	\$700	\$45	\$700	0	0.0%
CONTRACTED CONSULTING SERVICES	\$12,606	\$33,351	\$15,480	\$30,318	\$18,000	\$30,283	\$54,400	\$18,000	0	0.0%
OFFICE SUPPLIES/EXPENSES	\$5,836	\$5,080	\$4,450	\$5,490	\$3,800	\$5,140	\$55	\$3,800	0	0.0%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$170	\$2,700	\$2,700	\$595	\$2,700	0	0.0%
AUDIT	\$81,420	\$73,600	\$65,060	\$63,998	\$66,000	\$68,002	\$45,000	\$75,000	9,000	13.6%
Expense Subtotal	\$101,871	\$115,560	\$89,911	\$102,257	\$95,400	\$111,024	\$100,095	\$103,950	8,550	9.0%
Total: Accounting	\$261,261	\$295,647	\$244,882	\$269,181	\$256,606	\$272,230	\$135,866	\$255,150	(1,456)	-0.6%
Assessors										
ASSISTANT ASSESSOR	\$82,500	\$86,531	\$84,159	\$84,159	\$84,159	\$84,159	\$1,618	\$40,000	(44,159)	-52.5%
CLERICAL'S SAL. & WAGES	\$70,578	\$75,035	\$72,507	\$54,581	\$65,000	\$65,000	\$30,163	\$53,327	(11,673)	-18.0%
OTHER COMPENSATION	\$5,141	\$5,083	\$4,408	\$13,197	\$0	\$0	\$0	\$1,025	1,025	*
LONGEVITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	625	*
SICK INCENTIVE	\$0	\$0	\$0	\$500	\$1,200	\$1,200	\$0	\$800	(400)	-33.3%
Personnel Subtotal	\$158,218	\$166,648	\$161,073	\$152,437	\$150,359	\$150,359	\$31,781	\$95,777	(54,582)	-36.3%
APPELLATE TAX BOARD	\$2,823	\$0	\$150	\$0	\$500	\$500	\$0	\$500	0	0.0%
TRAVEL IN STATE	\$236	\$9	\$88	\$156	\$370	\$370	\$0	\$370	0	0.0%
EDUCATIONAL EXPENSES	\$0	\$0	\$0	\$636	\$2,000	\$3,455	\$1,424	\$2,000	0	0.0%
MEMBERSHIPS	\$3,250	\$635	\$2,267	\$2,083	\$360	\$360	\$80	\$360	0	0.0%
OFFICE SUPPLIES/EXPENSES	\$1,995	\$1,756	\$2,405	\$1,186	\$2,000	\$2,000	\$2,640	\$2,000	0	0.0%
FUEL	\$0	\$0	\$0	\$146	\$150	\$150	\$0	\$0	(150)	-100.0%
INTEREST OWED-ATB	\$0	\$0	\$0	\$190	\$0	\$0	\$0	\$0	0	0.0%
CONTRACTED CONSULTING SVCS	\$12,300	\$10,000	\$35,338	\$35,400	\$35,000	\$44,600	\$48,200	\$60,000	25,000	71.4%
Expense Subtotal	\$20,604	\$12,400	\$40,247	\$39,796	\$40,380	\$51,435	\$52,343	\$65,230	24,850	61.5%
Total: Assessor	\$178,822	\$179,049	\$201,321	\$192,233	\$190,739	\$201,794	\$84,124	\$161,007	(29,732)	-15.6%
Treasurer/Collector										
TREASURER/COLLECTOR	\$76,500	\$80,256	\$101,000	\$104,000	\$107,000	\$107,000	\$61,731	\$110,000	3,000	2.8%
CLERICAL	\$95,307	\$102,698	\$83,791	\$61,816	\$52,282	\$52,282	\$37,613	\$51,031	(1,251)	-2.4%
PART TIME STAFF	\$0	\$0	\$0	\$1,710	\$19,460	\$19,460	\$0	\$19,500	40	0.2%
OTHER COMPENSATION	\$6,367	\$11,305	\$14,319	\$4,786	\$1,756	\$1,756	\$146	\$1,025	(731)	-41.6%
LONGEVITY	\$0	\$0	\$0	\$1,450	\$2,875	\$2,875	\$1,400	\$1,450	(1,425)	-49.6%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$2,100	\$2,100	\$300	\$2,600	500	23.8%
ASST TREAS & CUST SVC SUPR	\$54,000	\$57,697	\$60,177	\$81,928	\$95,543	\$95,543	\$60,336	\$127,500	31,957	33.4%
Personnel Subtotal	\$232,173	\$251,956	\$259,287	\$255,690	\$281,016	\$281,016	\$161,526	\$313,106	32,090	11.4%
TRAVEL IN STATE	\$1,296	\$1,600	\$1,510	\$177	\$300	\$300	\$275	\$300	0	0.0%
CONFERENCES	\$0	\$0	\$0	\$2,060	\$500	\$500	\$698	\$1,500	1,000	200.0%
MEMBERSHIPS	\$0	\$0	\$0	\$1,050	\$800	\$1,150	\$864	\$800	0	0.0%
CONTRACTED CONSULTING SERVICES	\$0	\$0	\$0	\$31,700	\$22,000	\$19,000	\$19,799	\$22,000	0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
OFFICE SUPPLIES/EXPENSES	\$15,497	\$16,386	\$43,896	\$9,250	\$10,000	\$9,650	\$8,653	\$10,000	0	0.0%
TOWN POSTAGE ACCOUNT	\$55,227	\$50,730	\$40,310	\$48,843	\$46,000	\$49,000	\$28,866	\$50,000	4,000	8.7%
SURETY BONDS	\$0	\$0	\$0	\$2,156	\$2,400	\$2,400	\$0	\$2,500	100	4.2%
TAX TITLE	\$5,488	\$4,181	\$971	\$4,763	\$2,500	\$2,500	\$900	\$2,500	0	0.0%
BANK SERVICE FEES	\$4,179	\$100	\$2,752	\$4,243	\$9,000	\$9,408	\$1,740	\$11,500	2,500	27.8%
PROCUREMENT SERVICES	\$0	\$0	\$10,000	\$10,000	\$13,261	\$13,261	\$0	\$13,261	0	0.0%
INTEREST OWED	\$0	\$0	\$4,107	\$0	\$0	\$0	\$0	\$0	0	0.0%
Expense Subtotal	\$81,687	\$72,997	\$103,545	\$114,241	\$106,761	\$107,169	\$61,795	\$114,361	7,600	7.1%
Total: Treasurer/Collector	\$313,860	\$324,952	\$362,832	\$369,931	\$387,777	\$388,185	\$223,321	\$427,467	39,690	10.2%
Legal/Insurance										
TOWN COUNSEL CONTRACT	\$128,416	\$146,033	\$114,824	\$121,198	\$140,000	\$166,598	\$58,771	\$125,000	(15,000)	-10.7%
INTEREST OWED-ATB CASES	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	0	0.0%
DEDUCTIBLES/SELF-INSURED LOSSES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$10,000	10,000	*
PROPERTY & CASUALTY	\$561,363	\$558,831	\$586,098	\$448,888	\$462,500	\$462,500	\$462,462	\$505,000	42,500	9.2%
Expense Subtotal	\$689,779	\$704,864	\$700,922	\$570,086	\$612,500	\$639,098	\$522,233	\$650,000	37,500	6.1%
Total: Legal & Insurance	\$689,779	\$704,864	\$700,922	\$570,086	\$612,500	\$639,098	\$522,233	\$650,000	37,500	6.1%
Human Resources										
HUMAN RESOURCES DIRECTOR	\$67,765	\$70,797	\$48,332	\$47,043	\$46,000	\$46,000	\$27,461	\$49,200	3,200	7.0%
PART TIME STAFF	\$0	\$0	\$0	\$3,146	\$8,000	\$8,000	\$0	\$8,000	0	0.0%
OTHER COMPENSATION	\$1,103	\$1,368	\$1,368	\$2,500	\$0	\$0	\$300	\$8,000	8,000	*
LONGEVITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$300	\$600	\$600	\$0	\$1,200	600	100.0%
HEALTH & BENEFIT COORDINATOR	\$14,903	\$15,423	\$15,401	\$35,895	\$40,000	\$40,000	\$26,464	\$42,000	2,000	5.0%
INTERNS/TEMPORARY HELP	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$7,059	\$30,000	0	0.0%
Personnel Subtotal	\$83,771	\$87,588	\$65,101	\$88,884	\$124,600	\$124,600	\$61,284	\$138,400	13,800	11.1%
SALARY RESERVE	\$27,948	\$0	\$0	\$0	\$90,000	\$90,000	\$0	\$196,500	106,500	118.3%
END OF EMPLOYMENT COSTS	\$110,273	\$494,463	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
END OF EMPLOYMENT-SCHOOL	\$0	\$0	\$57,616	\$149,950	\$48,000	\$48,000	\$31,268	\$50,000	2,000	4.2%
END OF EMPLOYMENT-TOWN	\$0	\$0	\$121,143	\$114,916	\$125,000	\$125,000	\$96,683	\$100,000	(25,000)	-20.0%
PERFORMANCE MANAGEMENT	\$0	\$0	\$0	\$30,000	\$30,000	\$30,000	\$9,250	\$30,000	0	0.0%
Reserve/End of Employment/Perf Mgmt Subtotal	\$138,221	\$494,463	\$178,759	\$294,866	\$293,000	\$293,000	\$137,202	\$376,500	83,500	28.5%
EMPLOYMENT SCREENING	\$0	\$0	\$0	\$8,075	\$2,000	\$10,900	\$10,365	\$10,000	8,000	400.0%
TRAVEL IN STATE	\$0	\$0	\$0	\$123	\$250	\$250	\$132	\$250	0	0.0%
EMPLOYEE TUITION REIMBURSEMENT	\$0	\$0	\$0	\$1,500	\$9,000	\$10,500	\$4,707	\$10,500	1,500	16.7%
PROFESSIONAL DEV.-TOWN WIDE	\$0	\$0	\$0	\$10,200	\$6,500	\$6,500	\$3,850	\$6,500	0	0.0%
EMPLOYEE RECOGNITION	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$1,345	\$5,000	0	0.0%
ADVERTISING EXPENSES	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$550	\$1,000	0	0.0%
MEMBERSHIP	\$0	\$0	\$0	\$988	\$500	\$500	\$275	\$500	0	0.0%
OFFICE SUPPLIES/EXPENSES	\$1,915	\$2,970	\$5,729	\$3,644	\$2,000	\$2,000	\$1,324	\$2,000	0	0.0%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$618	\$1,200	\$1,200	\$1,109	\$1,500	300	25.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Expense Subtotal	\$1,915	\$2,970	\$5,729	\$25,148	\$27,450	\$37,850	\$23,658	\$37,250	9,800	35.7%
Total: Human Resources	\$223,907	\$585,021	\$249,589	\$408,899	\$445,050	\$455,450	\$222,144	\$552,150	107,100	24.1%
Information Technology										
OVERTIME - TOWN	\$0	\$616	\$51	\$0	\$0	\$0	\$0	\$0	0	0.0%
OTHER COMPENSATION	\$1,838	\$2,730	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
DIRECTOR OF IT	\$80,000	\$72,688	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
COMPUTER TECHNICIAN	\$0	\$11,510	\$2,872	\$0	\$0	\$0	\$0	\$0	0	0.0%
Personnel Subtotal	\$81,839	\$87,543	\$2,924	\$0	\$0	\$0	\$0	\$0	0	0.0%
LIBRARY COMPUTER MAINTENANCE	\$0	\$0	\$0	\$4,884	\$5,350	\$5,350	\$0	\$5,000	(350)	-6.5%
CONTRACTED CONSULTING SVS	\$241,777	\$456,671	\$97,310	\$94,812	\$74,000	\$94,450	\$84,165	\$93,850	19,850	26.8%
FINANCIAL SYSTEMS	\$0	\$0	\$141,046	\$145,172	\$143,000	\$143,000	\$107,532	\$150,000	7,000	4.9%
IT CONTRACT SERVICES	\$0	\$0	\$179,820	\$139,208	\$120,000	\$145,792	\$69,993	\$120,000	0	0.0%
PHONE SYSTEM CONTRACT SERVICES	\$0	\$0	\$31,211	\$23,739	\$48,000	\$25,000	\$30,472	\$40,000	(8,000)	-16.7%
EDUCATIONAL EXPENSES	\$12,199	\$39	\$0	\$0	\$0	\$0	\$0	\$0	0	0.0%
SOFTWARE-POLICE	\$0	\$0	\$0	\$12,183	\$14,750	\$14,750	\$16,077	\$17,500	2,750	18.6%
SOFTWARE-FIRE	\$0	\$0	\$0	\$9,325	\$11,596	\$11,596	\$8,512	\$11,600	4	0.0%
WIRELESS PHONES	\$0	\$0	\$0	\$22,760	\$21,920	\$22,623	\$12,977	\$22,500	580	2.6%
SOFTWARE-BUILDING	\$0	\$0	\$0	\$0	\$18,000	\$18,000	\$0	\$18,000	0	0.0%
SOFTWARE-DPW	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$644	\$1,500	0	0.0%
OFFICE SUPPLIES/EXPENSES	\$10,381	\$9,146	\$5,985	\$3,648	\$2,000	\$5,500	\$2,377	\$5,200	3,200	160.0%
TELEPHONES (MOST DEPTS.)	\$21,801	\$29,690	\$27,571	\$27,227	\$30,000	\$30,055	\$15,257	\$28,000	(2,000)	-6.7%
HARDWARE/EQUIPMENT	\$0	\$0	\$0	\$89,265	\$25,000	\$40,464	\$25,557	\$12,250	(12,750)	-51.0%
Expense Subtotal	\$286,159	\$495,547	\$482,943	\$572,222	\$515,116	\$558,080	\$373,562	\$525,400	10,284	2.0%
Total, Information Technology	\$367,998	\$583,090	\$485,867	\$572,222	\$515,116	\$558,080	\$373,562	\$525,400	10,284	2.0%
Town Clerk										
TOWN CLERK	\$66,276	\$69,513	\$67,774	\$72,095	\$74,538	\$74,538	\$43,586	\$78,265	3,727	5.0%
CLERICAL'S SAL. & WAGES	\$50,146	\$55,868	\$58,367	\$36,886	\$51,256	\$51,256	\$26,176	\$48,369	(2,887)	-5.6%
OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$3,000	3,000	*
POLL WORKERS	\$7,145	\$16,385	\$10,778	\$15,802	\$11,000	\$11,000	\$60	\$20,000	9,000	81.8%
CUSTODIANS	\$0	\$150	\$182	\$300	\$500	\$500	\$0	\$500	0	0.0%
PART TIME STAFF	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$2,594	\$7,500	(2,500)	-25.0%
OTHER COMPENSATION	\$4,206	\$5,167	\$8,434	\$4,352	\$0	\$0	\$0	\$1,025	1,025	*
LONGEVITY	\$0	\$0	\$0	\$1,325	\$1,400	\$1,400	\$850	\$900	(500)	-35.7%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$1,400	(100)	-6.7%
STIPEND	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$1,000	0	0.0%
ASSISTANT CLERK/COLLECTOR	\$0	\$0	\$0	\$23,438	\$27,543	\$27,543	\$15,939	\$0	(27,543)	-100.0%
Personnel Subtotal	\$127,774	\$147,083	\$145,536	\$154,197	\$178,737	\$178,737	\$89,266	\$161,959	(16,778)	-9.4%
MACHINE PREPARATION	\$0	\$0	\$0	\$1,750	\$0	\$0	\$0	\$0	0	0.0%
EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$1,800	\$1,800	\$0	\$1,800	0	0.0%
TRAVEL/SEMINARS	\$2,606	\$1,690	\$3,004	\$449	\$1,800	\$1,800	\$0	\$750	(1,050)	-58.3%
MEMBERSHIPS	\$0	\$0	\$0	\$260	\$300	\$300	\$295	\$300	0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
CONTRACTED CONSULTING SERVICES		\$0	\$0	\$7,968	\$0	\$0	\$0	\$0	0	0.0%
OFFICE SUPPLIES/EXPENSES	\$3,939	\$5,216	\$14,888	\$3,410	\$4,500	\$4,500	\$5,248	\$3,500	(1,000)	-22.2%
TOWN MEETING	\$11,412	\$4,030	\$6,266	\$11,757	\$6,843	\$6,843	\$5,852	\$6,980	137	2.0%
ELECTION EXPENSES	\$22,624	\$28,715	\$25,146	\$24,830	\$24,000	\$24,000	\$0	\$24,480	480	2.0%
TOWN REPORTS	\$190	\$2,658	\$3,096	\$0	\$3,000	\$3,000	\$0	\$3,000	0	0.0%
Expense Subtotal	\$40,771	\$42,310	\$52,399	\$50,424	\$42,243	\$42,243	\$11,395	\$40,810	(1,433)	-3.4%
Total: Town Clerk	\$168,545	\$189,393	\$197,935	\$204,621	\$220,980	\$220,980	\$100,661	\$202,769	(18,211)	-8.2%
Conservation Commission										
EXPENSES	\$388	\$497	\$5,121	\$164	\$500	\$500	\$93	\$500	0	0.0%
PROF DEVELOP/MEMBERSHIPS	\$715	\$737	\$752	\$563	\$800	\$800	\$689	\$800	0	0.0%
PROFESSIONAL DEVELOPMENT	\$0	\$0	\$0	\$110	\$350	\$350	\$175	\$350	0	0.0%
Expense Subtotal	\$1,103	\$1,234	\$5,873	\$837	\$1,650	\$1,650	\$957	\$1,650	0	0.0%
Total: Conservation Commission	\$1,103	\$1,234	\$5,873	\$837	\$1,650	\$1,650	\$957	\$1,650	0	0.0%
Community & Economic Development										
OFFICE MANAGER	\$2,176	\$250	\$27,897	\$60,186	\$60,186	\$60,186	\$34,723	\$60,186	0	0.0%
DIR OF COMMUNITY DEVELOP	\$68,446	\$78,663	\$76,668	\$36,115	\$100,000	\$100,000	\$57,692	\$100,000	0	0.0%
ASSISTANT PLANNER	\$0	\$21,978	\$19,703	\$14,538	\$48,213	\$48,213	\$36,346	\$63,000	14,787	30.7%
OTHER COMPENSATION	\$100	\$1,157	\$1,771	\$1,157	\$0	\$0	\$0	\$0	0	0.0%
LONGEVITY	\$0	\$0	\$0	\$1,000	\$1,600	\$1,600	\$1,050	\$1,050	(\$550)	-34.4%
SICK INCENTIVE	\$0	\$0	\$0	\$300	\$1,800	\$1,800	\$600	\$1,800	\$0	0.0%
INTERNS/TEMPORARY	\$0	\$0	\$0	\$670	\$0	\$0	\$0	\$0	\$0	0.0%
Personnel Subtotal	\$70,722	\$102,048	\$126,040	\$113,967	\$211,799	\$211,799	\$130,412	\$226,036	\$14,237	6.7%
EXPENSES	\$891	\$1,329	\$508	\$1,864	\$1,100	\$1,100	\$971	\$1,100	\$0	0.0%
TRAVEL IN STATE	\$0	\$0	\$0	\$0	\$200	\$200	\$41	\$200	\$0	0.0%
EDUCATION	\$640	\$465	\$515	\$0	\$500	\$500	\$0	\$500	\$0	0.0%
MEMBERSHIPS	\$0	\$0	\$0	\$295	\$415	\$415	\$0	\$415	\$0	0.0%
CONTRACTED CONSULTING SERVICES	\$0	\$0	\$0	\$3,251	\$7,000	\$7,559	\$178	\$7,559	\$559	8.0%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$0	\$650	\$650	\$0	\$650	\$0	0.0%
BOARD EXPENSES	\$1,806	\$1,218	\$969	\$1,086	\$1,000	\$1,000	\$0	\$1,000	\$0	0.0%
Expense Subtotal	\$3,337	\$3,012	\$1,992	\$6,497	\$10,865	\$11,424	\$1,190	\$11,424	\$559	5.1%
Total: Community & Economic Development	\$74,060	\$105,060	\$128,032	\$120,464	\$222,664	\$223,223	\$131,601	\$237,460	\$14,796	6.6%
Board of Appeals										
CLERICAL'S SAL. & WAGES	\$2,187	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Personnel Subtotal	\$2,187	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
LEGAL ADS	\$0	\$0	\$0	\$5,310	\$7,200	\$7,246	\$5,426	\$7,246	\$46	0.6%
OFFICE SUPPLIES/EXPENSES	\$5,591	\$5,819	\$5,594	\$555	\$300	\$300	\$106	\$300	\$0	0.0%
Expense Subtotal	\$5,591	\$5,819	\$5,594	\$5,865	\$7,500	\$7,546	\$5,532	\$7,546	\$46	0.6%
Total: Board of Appeals	\$7,778	\$6,069	\$5,594	\$5,865	\$7,500	\$7,546	\$5,532	\$7,546	\$46	0.6%
Facilities										



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
DIRECTOR OF FACILITIES	\$0	\$0	\$73,264	\$20,000	\$0	\$0	\$0	\$48,000	\$48,000	*
ADMIN. ASST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	*
MAINTENANCE SALARIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,800	\$94,800	*
PART TIME STAFF	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$0	(\$30,000)	-100.0%
STIPEND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	*
OTHER COMPENSATION	\$0	\$0	\$1,072	\$0	\$20,000	\$20,000	\$11,539	\$1,000	(\$19,000)	-95.0%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600	\$3,600	*
Personnel Subtotal	\$0	\$0	\$74,336	\$20,000	\$50,000	\$50,000	\$11,539	\$177,400	\$127,400	254.8%
ADMIN BUILDING-TOWN HALL	\$0	\$0	\$53,500	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
BUILDING MAINT-TOWN	\$0	\$0	\$30,035	\$73,956	\$70,000	\$71,339	\$42,062	\$75,000	\$5,000	7.1%
BUILDING MAINT-SCHOOL	\$0	\$0	\$68,046	\$32,434	\$50,000	\$67,566	\$17,566	\$50,000	\$0	0.0%
CONTRACTED CONSULTING SERVICES	\$0	\$0	\$0	\$10,430	\$20,000	\$20,000	\$8,460	\$20,000	\$0	0.0%
TRAVEL IN STATE	\$0	\$0	\$0	\$0	\$500	\$500	\$0	\$500	\$0	0.0%
OUTSIDE SERVICES-TOWN	\$0	\$0	\$14,889	\$73,189	\$152,500	\$221,443	\$93,392	\$155,000	\$2,500	1.6%
OUTSIDE SERVICES-SCHOOL	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$50,000	\$0	0.0%
OFFICE SUPPLIES/EXPENSES	\$0	\$0	\$2,541	\$654	\$2,500	\$2,500	\$50	\$2,500	\$0	0.0%
OPER EXP ELECTRIC	\$0	\$0	\$0	\$104,433	\$110,000	\$119,500	\$51,956	\$120,000	\$10,000	9.1%
OPER EXP FUEL GAS	\$0	\$0	\$0	\$34,130	\$25,000	\$33,688	\$10,872	\$35,000	\$10,000	40.0%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$1,885	\$1,500	\$1,500	\$0	\$1,500	\$0	0.0%
Expense Subtotal	\$0	\$0	\$219,009	\$381,111	\$482,000	\$588,035	\$224,358	\$509,500	\$27,500	5.7%
Total: Facilities	\$0	\$0	\$293,345	\$401,111	\$532,000	\$638,035	\$235,897	\$686,900	\$154,900	29.1%
Historical Commission										
EXPENSES	\$6,182	\$10,476	\$1,137	\$766	\$4,250	\$4,305	\$0	\$4,250	\$0	0.0%
Expense Subtotal	\$6,182	\$10,476	\$1,137	\$766	\$4,250	\$4,305	\$0	\$4,250	\$0	0.0%
Total: Historical Commission	\$6,182	\$10,476	\$1,137	\$766	\$4,250	\$4,305	\$0	\$4,250	\$0	0.0%
Police										
CHIEF	\$118,149	\$124,158	\$120,755	\$123,171	\$125,635	\$125,635	\$72,482	\$128,147	\$2,512	2.0%
CAPTAINS SALARY & WAGES	\$91,012	\$94,391	\$93,769	\$93,875	\$95,752	\$95,752	\$55,242	\$97,668	\$1,916	2.0%
LIEUTENANTS SAL. & WAGES	\$298,776	\$320,765	\$311,590	\$316,068	\$321,860	\$321,860	\$173,309	\$328,296	\$6,436	2.0%
SERGEANTS SALARY & WAGES	\$405,876	\$426,922	\$421,874	\$422,156	\$431,062	\$431,062	\$229,165	\$439,686	\$8,624	2.0%
PATROLMEN	\$1,058,393	\$1,111,912	\$1,177,807	\$1,117,302	\$1,194,256	\$1,194,256	\$663,857	\$1,234,498	\$40,242	3.4%
SECRETARY'S SAL. & WAGES	\$58,650	\$60,987	\$59,788	\$60,654	\$61,867	\$61,867	\$35,693	\$63,104	\$1,237	2.0%
MATRONS	\$7,321	\$8,068	\$7,990	\$7,940	\$8,000	\$8,000	\$3,458	\$8,000	\$0	0.0%
EXTRA CLERICAL	\$15,296	\$17,805	\$16,995	\$19,608	\$18,816	\$18,816	\$10,676	\$18,816	\$0	0.0%
INVESTIGATIONS & ID'S	\$13,970	\$14,587	\$15,918	\$21,822	\$23,268	\$23,268	\$9,803	\$22,500	(\$768)	-3.3%
EDUCATIONAL INCENTIVES	\$348,246	\$366,476	\$347,751	\$354,228	\$351,874	\$351,874	\$196,018	\$300,359	(\$51,515)	-14.6%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
EMT DEFIB	\$0	\$0	\$0	\$29,976	\$31,000	\$31,000	\$17,287	\$31,000	\$0	0.0%
INJURY LEAVE	\$1,578	\$20,000	\$1,908	\$12,176	\$0	\$0	\$0	\$0	\$0	0.0%
OVERTIME/RESERVES & SPEC	\$721,176	\$737,319	\$726,997	\$573,676	\$482,591	\$482,591	\$336,257	\$482,591	\$0	0.0%
FITNESS INCENTIVE	\$0	\$0	\$0	\$24,519	\$25,000	\$25,000	\$9,654	\$25,000	\$0	0.0%
HOLIDAY PAY	\$115,932	\$119,875	\$120,627	\$129,810	\$130,293	\$130,293	\$118,498	\$132,120	\$1,827	1.4%
OVERTIME 5&2 SCHEDULE	\$0	\$0	\$0	\$17,449	\$16,940	\$16,940	\$5,992	\$16,940	\$0	0.0%
OVERTIME COURT	\$0	\$0	\$0	\$36,837	\$35,552	\$35,552	\$17,669	\$35,552	\$0	0.0%
OVERTIME INVESTIGATIONS	\$0	\$0	\$0	\$14,629	\$16,730	\$16,730	\$7,684	\$16,730	\$0	0.0%
OVERTIME TRAINING	\$0	\$0	\$0	\$73,820	\$84,175	\$84,175	\$26,201	\$84,175	\$0	0.0%
VACATION BUY BACK	\$209,897	\$176,944	\$196,453	\$10,776	\$10,400	\$10,400	\$510	\$10,000	(\$400)	-3.8%
OUT-OF-GRADE PAY	\$0	\$0	\$0	\$9,005	\$10,400	\$10,400	\$6,487	\$10,710	\$310	3.0%
LONGEVITY	\$0	\$0	\$0	\$105,018	\$103,972	\$103,972	\$57,759	\$90,597	(\$13,375)	-12.9%
SICK INCENTIVE	\$0	\$0	\$0	\$600	\$2,500	\$2,500	\$0	\$1,900	(\$600)	-24.0%
OTHER COMPENSATION	\$0	\$0	\$0	\$144,000	\$0	\$0	\$0	\$0	\$0	0.0%
SHIFT DIFF	\$178,614	\$242,778	\$218,758	\$233,818	\$231,618	\$231,618	\$129,678	\$225,170	(\$6,448)	-2.8%
ACCREDITATION STIPEND	\$0	\$0	\$0	\$23,141	\$24,000	\$24,000	\$12,934	\$24,000	\$0	0.0%
Personnel Subtotal	\$3,642,886	\$3,842,989	\$3,838,980	\$3,976,071	\$3,837,561	\$3,837,561	\$2,196,311	\$3,827,560	(\$10,001)	-0.3%
EXPENSES-BLDG	\$70,153	\$68,401	\$59,802	\$8,327	\$7,000	\$7,000	\$4,157	\$7,000	\$0	0.0%
EQUIPMENT MAINTENANCE	\$44,761	\$57,225	\$43,427	\$32,459	\$27,540	\$27,540	\$14,182	\$32,500	\$4,960	18.0%
TRAVEL IN STATE	\$0	\$0	\$0	\$2,853	\$3,000	\$3,000	\$814	\$2,800	(\$200)	-6.7%
EDUCATION INCENTIVES	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$30	\$0	(\$10,000)	-100.0%
MOBILE RADIO	\$9,053	\$6,597	\$10,164	\$10,393	\$11,900	\$11,900	\$2,117	\$10,400	(\$1,500)	-12.6%
MEMBERSHIPS	\$0	\$0	\$0	\$3,749	\$3,060	\$3,060	\$3,294	\$3,750	\$690	22.5%
TRAINING/TESTING	\$10,225	\$22,621	\$15,325	\$15,029	\$16,450	\$16,450	\$5,462	\$16,400	(\$50)	-0.3%
CUSTODIAL SERVICES	\$7,330	\$10,075	\$14,203	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
POL-OFFICE SUPPLY/EXPENSE	\$23,369	\$37,087	\$26,536	\$18,510	\$17,500	\$17,527	\$9,782	\$17,500	\$0	0.0%
UNIFORMS	\$27,107	\$27,612	\$32,426	\$37,246	\$30,700	\$30,700	\$27,085	\$37,000	\$6,300	20.5%
AMMUNITION/WEAPONS	\$0	\$0	\$0	\$11,469	\$9,765	\$9,765	\$6,507	\$11,500	\$1,735	17.8%
NEMLEC DUES	\$4,825	\$9,825	\$4,825	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.0%
FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$2,265	\$2,000	\$2,000	\$150	\$4,250	\$2,250	112.5%
FUEL	\$0	\$0	\$0	\$31,086	\$35,000	\$35,000	\$14,747	\$32,000	(\$3,000)	-8.6%
EQUIPMENT	\$0	\$0	\$0	\$7,004	\$6,100	\$11,959	\$6,083	\$7,000	\$900	14.8%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
POLICE VEHICLES	\$81,314	\$80,066	\$78,950	\$9,575	\$0	\$0	\$0	\$0	\$0	0.0%
Expense Subtotal	\$278,138	\$319,510	\$285,659	\$195,467	\$185,515	\$191,401	\$99,910	\$187,600	\$2,085	1.1%
Total: Police	\$3,921,024	\$4,162,499	\$4,124,639	\$4,171,538	\$4,023,076	\$4,028,962	\$2,296,221	\$4,015,160	(\$7,916)	-0.2%
Fire										
CHIEF	\$119,959	\$126,940	\$124,372	\$128,870	\$128,870	\$128,870	\$73,790	\$126,930	(\$1,940)	-1.5%
CAPTAINS SALARY & WAGES	\$297,564	\$340,276	\$310,681	\$296,074	\$324,628	\$324,628	\$202,893	\$334,668	\$10,040	3.1%
LIEUTENANTS SAL. & WAGES	\$291,638	\$305,260	\$291,817	\$290,501	\$286,608	\$286,608	\$157,283	\$294,508	\$7,900	2.8%
FIREMEN'S SAL. & WAGES	\$1,392,846	\$1,429,439	\$1,388,648	\$1,418,721	\$1,487,166	\$1,487,166	\$811,884	\$1,503,218	\$16,052	1.1%
DEPUTY CHIEF	\$91,529	\$91,121	\$88,533	\$90,303	\$92,109	\$92,109	\$53,140	\$94,848	\$2,739	3.0%
OFFICE CLERK	\$1,582	\$6,702	\$6,519	\$7,059	\$8,138	\$8,138	\$4,695	\$8,302	\$164	2.0%
SICK LEAVE BUY BACK	\$22,853	\$30,885	\$11,111	\$23,453	\$41,106	\$41,106	\$56,047	\$46,930	\$5,824	14.2%
FIRE INVESTIGATOR STIPEND	\$0	\$0	\$0	\$2,532	\$5,426	\$5,426	\$3,130	\$5,536	\$110	2.0%
MECHANIC	\$10,829	\$6,702	\$6,519	\$6,649	\$6,782	\$6,782	\$3,913	\$6,918	\$136	2.0%
INJURY LEAVE	\$0	\$0	\$0	\$22,780	\$0	\$0	\$0	\$0	\$0	0.0%
OVERTIME-MINIMUM MANNING	\$397,595	\$593,750	\$504,615	\$581,820	\$540,213	\$540,213	\$341,250	\$540,213	\$0	0.0%
HOLIDAY PAY	\$107,666	\$104,152	\$110,926	\$115,736	\$115,000	\$115,000	\$49,435	\$129,834	\$14,834	12.9%
UNIFORM ALLOWANCE	\$19,800	\$22,867	\$20,400	\$19,800	\$20,400	\$20,400	\$22,200	\$20,400	\$0	0.0%
PERSONAL TIME	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
LONGEVITY	\$37,015	\$67,675	\$43,474	\$59,319	\$54,000	\$54,000	\$812	\$49,600	(\$4,400)	-8.1%
OUT-OF-GRADE PAY	\$1,108	\$0	\$2,558	\$5,347	\$5,977	\$5,977	\$3,703	\$5,977	\$0	0.0%
OTHER COMPENSATION	\$0	\$0	\$0	\$78,546	\$0	\$0	\$0	\$0	\$0	0.0%
EMERGENCY MGMT STIPEND	\$0	\$0	\$5,644	\$6,130	\$6,129	\$6,129	\$2,711	\$3,000	(\$3,129)	-51.1%
SHIFT DIFF-NIGHT	\$45,158	\$85,136	\$88,923	\$108,069	\$110,581	\$110,581	\$1,038	\$107,397	(\$3,184)	-2.9%
WEEK END DIFFERENTIAL	\$131,486	\$99,675	\$101,221	\$105,534	\$110,581	\$110,581	\$102,624	\$107,397	(\$3,184)	-2.9%
EMS TRAINING COORDINATOR	\$304	\$3,351	\$3,259	\$1,023	\$3,391	\$3,391	\$1,956	\$3,459	\$68	2.0%
FIRE TRAINING SUPERVISOR	\$365	\$3,351	\$3,259	\$3,324	\$3,391	\$3,391	\$1,956	\$3,391	\$0	0.0%
TRAINING STIPEND	\$0	\$0	\$0	\$10,451	\$11,000	\$11,000	\$9,799	\$16,000	\$5,000	45.5%
Personnel Subtotal	\$2,969,898	\$3,317,282	\$3,112,479	\$3,382,043	\$3,361,496	\$3,361,496	\$1,904,257	\$3,408,526	\$47,030	1.4%
EXPENSES-BLDG	\$41,076	\$39,997	\$36,917	\$5,336	\$8,500	\$8,566	\$3,456	\$9,000	\$500	5.9%
EQUIPMENT MAINTENANCE	\$62,339	\$60,374	\$91,195	\$63,152	\$62,374	\$62,588	\$12,833	\$65,000	\$2,626	4.2%
FIRE PREVENTIONS	\$3,188	\$3,490	\$1,674	\$3,225	\$4,000	\$4,000	\$393	\$4,000	\$0	0.0%
TRAVEL IN STATE	\$156	\$410	\$143	\$79	\$500	\$500	\$456	\$500	\$0	0.0%
COMMUNICATIONS	\$4,650	\$4,959	\$1,128	\$1,890	\$2,500	\$2,500	\$546	\$2,500	\$0	0.0%
OFFICE SUPPLIES/EXPENSES	\$9,203	\$9,501	\$3,930	\$2,508	\$4,755	\$4,776	\$2,354	\$4,776	\$21	0.4%
CONFERENCE/SEMINARS	\$0	\$0	\$0	\$2,422	\$2,500	\$2,500	\$175	\$2,500	\$0	0.0%
FIRE HOSE	\$1,993	\$1,978	\$2,000	\$0	\$2,000	\$4,552	\$2,552	\$4,000	\$2,000	100.0%
FUEL	\$0	\$0	\$0	\$9,306	\$8,500	\$8,500	\$4,850	\$10,000	\$1,500	17.6%
PROTECTIVE CLOTHING	\$39,012	\$39,572	\$37,955	\$32,250	\$40,096	\$57,846	\$24,758	\$50,000	\$9,904	24.7%
LYNN DISPATCH	\$75,271	\$77,234	\$80,125	\$84,998	\$90,000	\$90,000	\$34,305	\$95,000	\$5,000	5.6%
TRAINING	\$25,382	\$19,309	\$25,809	\$10,052	\$19,000	\$19,100	\$9,934	\$21,000	\$2,000	10.5%
Expense Subtotal	\$262,271	\$256,823	\$280,875	\$215,218	\$244,725	\$265,428	\$96,613	\$268,276	\$23,551	9.6%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Total: Fire	\$3,232,168	\$3,574,104	\$3,393,354	\$3,597,260	\$3,606,221	\$3,626,924	\$2,000,870	\$3,676,802	\$70,581	2.0%
Building										
BLDG.INSPECTOR'S SALARY	\$67,154	\$69,596	\$52,515	\$77,526	\$79,077	\$79,077	\$45,621	\$80,659	\$1,582	2.0%
WIRE INSPECTOR'S SALARY	\$23,972	\$24,212	\$24,454	\$24,454	\$24,454	\$24,454	\$14,265	\$24,454	\$0	0.0%
CLERICAL'S SAL. & WAGES	\$48,353	\$51,349	\$50,252	\$51,256	\$52,282	\$52,282	\$30,163	\$53,327	\$1,045	2.0%
ASST.PLUMBING INSP.SALARY	\$1,250	\$1,263	\$1,263	\$1,276	\$1,263	\$1,263	\$1,276	\$1,276	\$13	1.0%
PLUMBING INSPECTORS SALAR	\$24,972	\$25,222	\$25,474	\$25,474	\$25,474	\$25,474	\$14,860	\$25,474	\$0	0.0%
ASST. ELECTRIC INSPECTOR	\$1,250	\$1,263	\$1,275	\$1,276	\$1,275	\$1,275	\$1,276	\$1,276	\$1	0.1%
LOCAL INSPECTOR	\$20,320	\$22,426	\$22,659	\$10,726	\$26,203	\$26,203	\$8,611	\$16,120	(\$10,083)	-38.5%
OTHER COMPENSATION	\$5,692	\$6,679	\$10,381	\$1,486	\$2,011	\$2,011	\$1,507	\$1,025	(\$986)	-49.0%
LONGEVITY	\$0	\$0	\$0	\$1,075	\$1,075	\$1,075	\$0	\$1,575	\$500	46.5%
SICK INCENTIVE	\$0	\$0	\$0	\$1,100	\$1,400	\$1,400	\$500	\$1,200	(\$200)	-14.3%
Personnel Subtotal	\$192,963	\$202,009	\$188,272	\$195,649	\$214,514	\$214,514	\$118,078	\$206,387	(\$8,127)	-3.8%
OFFICE SUPPLIES/EXPENSES	\$5,033	\$4,252	\$4,267	\$6,041	\$1,800	\$3,300	\$92	\$3,300	\$1,500	83.3%
INSPECTIONS & TESTS	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0	0.0%
TRAVEL	\$962	\$1,633	\$2,902	\$152	\$500	\$500	\$0	\$175	(\$325)	-65.0%
EDUCATIONAL EXPENSES	\$0	\$0	\$0	\$774	\$2,000	\$2,000	\$280	\$1,500	(\$500)	-25.0%
MEMBERSHIPS	\$0	\$0	\$0	\$135	\$500	\$500	\$365	\$250	(\$250)	-50.0%
BOOKS	\$0	\$0	\$0	\$248	\$800	\$800	\$124	\$500	(\$300)	-37.5%
UNIFORMS	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	0.0%
FUEL	\$0	\$0	\$0	\$1,299	\$1,600	\$1,600	\$570	\$1,300	(\$300)	-18.8%
EQUIPMENT	\$0	\$0	\$0	\$260	\$650	\$650	\$0	\$650	\$0	0.0%
Expense Subtotal	\$5,995	\$5,885	\$7,169	\$9,210	\$17,850	\$19,350	\$1,431	\$17,675	(\$175)	-1.0%
Total: Building Inspector	\$198,958	\$207,895	\$195,441	\$204,858	\$232,364	\$233,864	\$119,509	\$224,062	(\$8,302)	-3.6%
Constables										
DEPT HEAD SALARY & WAGES	\$0	\$100	\$0	\$0	\$100	\$100	\$0	\$100	\$0	0.0%
Expense Subtotal	\$0	\$100	\$0	\$0	\$100	\$100	\$0	\$100	\$0	0.0%
Total: Constables	\$0	\$100	\$0	\$0	\$100	\$100	\$0	\$100	\$0	0.0%
Emergency Management										
DIRECTOR	\$1,000	\$1,105	\$921	\$1,000	\$5,000	\$5,000	\$577	\$2,000	(\$3,000)	-60.0%
Personnel Subtotal	\$1,000	\$1,105	\$921	\$1,000	\$5,000	\$5,000	\$577	\$2,000	(\$3,000)	-60.0%
EXPENSES	\$3,911	\$1,981	\$2,020	\$0	\$4,000	\$7,278	\$5,556	\$5,000	\$1,000	25.0%
Expense Subtotal	\$3,911	\$1,981	\$2,020	\$0	\$4,000	\$7,278	\$5,556	\$5,000	\$1,000	25.0%
Total: Emergency Management	\$4,911	\$3,086	\$2,941	\$1,000	\$9,000	\$12,278	\$6,133	\$7,000	(\$2,000)	-22.2%
Parking Clerk										
OFFICE SUPPLIES/EXPENSES	\$2,482	\$3,192	\$2,324	\$4,058	\$3,000	\$3,000	\$1,383	\$3,000	\$0	0.0%
Expense Subtotal	\$2,482	\$3,192	\$2,324	\$4,058	\$3,000	\$3,000	\$1,383	\$3,000	\$0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Total: Parking Clerk	\$2,482	\$3,192	\$2,324	\$4,058	\$3,000	\$3,000	\$1,383	\$3,000	\$0	0.0%
Harbormaster										
OFFICER'S SALARY	\$7,673	\$878	\$10,000	\$15,631	\$13,800	\$13,800	\$7,961	\$13,800	\$0	0.0%
HARBORMASTER PATROL	\$0	\$0	\$0	\$5,407	\$6,700	\$6,700	\$6,486	\$6,500	(\$200)	-3.0%
Personnel Subtotal	\$7,673	\$878	\$10,000	\$21,038	\$20,500	\$20,500	\$14,447	\$20,300	(\$200)	-1.0%
EQUIPMENT MAINTENANCE	\$13,182	\$4,504	\$11,135	\$1,491	\$3,000	\$3,465	\$2,955	\$3,500	\$500	16.7%
MEMBERSHIPS	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	0.0%
UNIFORMS	\$0	\$0	\$0	\$138	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.0%
FUEL	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$0	\$2,500	\$0	0.0%
EQUIPMENT	\$0	\$0	\$0	\$3,673	\$1,500	\$1,500	\$165	\$2,000	\$500	33.3%
Expense Subtotal	\$13,182	\$4,504	\$11,135	\$5,552	\$8,000	\$8,465	\$4,120	\$9,000	\$1,000	12.5%
Total: Harbormaster	\$20,855	\$5,383	\$21,135	\$26,590	\$28,500	\$28,965	\$18,568	\$29,300	\$800	2.8%
Cemetery										
OVERTIME	\$5,338	\$13,124	\$10,519	\$13,150	\$11,000	\$11,000	\$6,323	\$10,300	(\$700)	-6.4%
OTHER COMPENSATION	\$10,946	\$2,233	\$2,190	\$0	\$2,200	\$2,200	\$0	\$2,200	\$0	0.0%
PERSONNEL	\$126,278	\$138,904	\$138,715	\$147,459	\$151,500	\$151,500	\$88,462	\$152,750	\$1,250	0.8%
DIRECTOR OF FACILITIES	\$0	\$47,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
LONGEVITY	\$0	\$0	\$0	\$2,800	\$3,063	\$3,063	\$0	\$3,063	\$0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$150	\$150	\$0	\$150	\$0	0.0%
Personnel Subtotal	\$142,562	\$201,943	\$151,424	\$163,408	\$167,913	\$167,913	\$94,784	\$168,463	\$550	0.3%
BUILDING EXPENSES	\$0	\$6,875	\$0	\$9,427	\$7,300	\$7,384	\$3,402	\$7,300	\$0	0.0%
EQUIPMENT MAINTENANCE	\$2,000	\$2,056	\$2,780	\$1,902	\$2,500	\$2,500	\$1,395	\$2,500	\$0	0.0%
OFFICE SUPPLIES/EXPENSES	\$17,991	\$15,551	\$15,269	\$178	\$0	\$0	\$0	\$0	\$0	0.0%
UNIFORMS	\$883	\$329	\$885	\$780	\$1,250	\$1,250	\$547	\$1,250	\$0	0.0%
LANDSCAPING	\$0	\$0	\$0	\$8,305	\$12,500	\$15,519	\$806	\$15,000	\$2,500	20.0%
Expense Subtotal	\$20,874	\$24,811	\$18,934	\$20,592	\$23,550	\$26,653	\$6,150	\$26,050	\$2,500	10.6%
Total: Cemetery	\$163,436	\$226,753	\$170,359	\$184,001	\$191,463	\$194,566	\$100,934	\$194,513	\$3,050	1.6%
Public Works										
OVERTIME	\$20,950	\$28,483	\$30,071	\$23,813	\$35,000	\$35,000	\$24,908	\$35,000	\$0	0.0%
MEOS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
POLICE DETAILS	\$3,185	\$5,222	\$4,100	\$7,282	\$5,000	\$5,000	\$0	\$5,000	\$0	0.0%
PART TIME STAFF	\$23,435	\$32,309	\$26,384	\$27,409	\$30,000	\$30,000	\$15,606	\$30,000	\$0	0.0%
OTHER COMPENSATION	\$0	\$1,348	\$3,314	\$0	\$3,000	\$3,000	\$4,798	\$2,050	(\$950)	-31.7%
INCENTIVES	\$0	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
PERSONNEL	\$298,762	\$290,228	\$265,460	\$377,776	\$395,902	\$395,902	\$218,346	\$395,902	\$0	0.0%
LONGEVITY	\$0	\$0	\$0	\$2,300	\$3,463	\$3,463	\$0	\$3,463	\$0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$150	\$150	\$0	\$150	\$0	0.0%
CUSTODIAN FISH HOUSE	\$0	\$0	\$200	\$3,000	\$2,500	\$2,500	\$2,400	\$3,450	\$950	38.0%
SNOW & ICE PART TIME STAFF	\$0	\$0	\$0	\$50,208	\$80,000	\$80,000	\$20,906	\$80,000	\$0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Personnel Subtotal	\$346,333	\$357,768	\$329,529	\$491,787	\$555,015	\$555,015	\$286,964	\$555,015	\$0	0.0%
ADMINISTRATION BUILDING	\$55,253	\$49,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
FUEL	\$8,112	\$4,712	\$24,608	\$23,237	\$20,000	\$20,000	\$9,386	\$20,000	\$0	0.0%
EQUIPMENT MAINTENANCE	\$39,807	\$41,059	\$45,200	\$43,193	\$50,000	\$50,361	\$34,893	\$50,000	\$0	0.0%
SIGNS	\$2,878	\$3,479	\$1,648	\$6,788	\$6,000	\$6,000	\$4,371	\$7,500	\$1,500	25.0%
TOWN VEHICLE MAINTENANCE	\$0	\$0	\$0	\$5,534	\$7,500	\$7,500	\$2,312	\$7,500	\$0	0.0%
COMMUNICATIONS	\$3,297	\$3,331	\$2,765	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
CONTRACTED CONSULTING SERVICES	\$0	\$0	\$0	\$7,376	\$0	\$3,773	\$1,203	\$5,000	\$5,000	132.5%
OPER EXP SUPPLIES	\$66,513	\$56,814	\$123,898	\$79,909	\$46,700	\$67,363	\$46,973	\$67,363	\$20,663	44.2%
OPER EXP ELECTRIC	\$13,980	\$31,875	\$13,879	\$2,062	\$0	\$0	\$0	\$0	\$0	0.0%
OPER EXP FISH HOUSE	\$6,425	\$4,354	\$11,180	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
UNIFORMS	\$2,208	\$1,459	\$1,029	\$3,571	\$2,500	\$2,500	\$3,952	\$3,750	\$1,250	50.0%
HIGHWAY MAINTENANCE	\$29,500	\$24,029	\$22,436	\$27,683	\$20,000	\$20,000	\$24,238	\$25,000	\$5,000	25.0%
SHADE TREES	\$3,993	\$3,999	\$3,193	\$14,719	\$7,500	\$8,241	\$4,148	\$10,000	\$2,500	33.3%
CONTRACT TREE WORK	\$5,000	\$7,413	\$6,400	\$385	\$7,500	\$7,500	\$5,101	\$7,500	\$0	0.0%
CONTRACT GRASS WORK	\$105,319	\$72,939	\$94,121	\$70,350	\$75,000	\$85,750	\$45,490	\$85,000	\$10,000	13.3%
CONTRACT SIDEWALK WORK/PATCHIN	\$40,000	\$47,759	\$50,245	\$68,615	\$90,000	\$93,441	\$51,348	\$90,000	\$0	0.0%
CONTRACT WORK-PATCHING	\$8,000	\$8,000	\$8,254	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
LANDSCAPING	\$5,001	\$5,009	\$8,447	\$9,671	\$18,000	\$19,580	\$7,433	\$19,580	\$1,580	8.8%
LEAF DISPOSAL	\$24,000	\$24,000	\$24,000	\$15,000	\$5,000	\$5,000	\$3,608	\$5,000	\$0	0.0%
CONTRACT-FIELD MAINTENANCE	\$36,867	\$40,566	\$61,343	\$54,347	\$50,000	\$50,000	\$32,802	\$50,000	\$0	0.0%
DEBRIS REMOVAL	\$0	\$0	\$0	\$19,991	\$25,000	\$25,000	\$25,171	\$30,000	\$5,000	20.0%
ELECTRICAL REPAIRS	\$0	\$0	\$0	\$10,816	\$5,000	\$6,839	\$2,975	\$5,000	\$0	0.0%
WASTE PRODUCT REMOVAL	\$0	\$0	\$0	\$6,038	\$7,000	\$7,000	\$3,277	\$7,000	\$0	0.0%
STREET/TRAFFIC LIGHTING	\$236,837	\$156,298	\$121,116	\$143,968	\$130,000	\$135,059	\$49,382	\$130,000	\$0	0.0%
SNOW & ICE	\$172,159	\$220,957	\$249,794	\$150,114	\$200,000	\$244,017	\$120,026	\$245,000	\$45,000	22.5%
Expense Subtotal	\$865,146	\$807,588	\$873,556	\$763,367	\$772,700	\$864,925	\$478,087	\$870,193	\$97,493	12.6%
Total: Public Works	\$1,211,478	\$1,165,356	\$1,203,085	\$1,255,154	\$1,327,715	\$1,419,940	\$765,051	\$1,425,208	\$97,493	7.3%
Board of Health										
HEALTH OFFICER	\$70,378	\$73,816	\$71,793	\$71,793	\$71,793	\$71,793	\$41,419	\$71,793	\$0	0.0%
CLERICAL'S SAL. & WAGES	\$49,291	\$49,435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
ANIMAL CONTROL OFFICER	\$18,324	\$18,043	\$18,047	\$23,508	\$19,225	\$19,225	\$11,852	\$19,225	\$0	0.0%
OVERTIME	\$802	\$167	\$213	\$0	\$0	\$0	\$0	\$750	\$750	*
NURSE	\$17,279	\$18,525	\$18,360	\$9,414	\$18,185	\$18,185	\$9,016	\$18,185	\$0	0.0%
OTHER COMPENSATION	\$2,600	\$10,435	\$2,866	\$1,381	\$0	\$0	\$0	\$0	\$0	0.0%
LONGEVITY	\$0	\$0	\$0	\$1,250	\$1,850	\$1,850	\$1,850	\$1,850	\$0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$900	\$600	\$600	\$300	\$600	\$0	0.0%
STIPEND	\$0	\$0	\$0	\$728	\$1,540	\$1,540	\$381	\$0	(\$1,540)	-100.0%
Personnel Subtotal	\$158,674	\$170,421	\$111,279	\$108,974	\$113,193	\$113,193	\$64,817	\$112,403	(\$790)	-0.7%
FLU SHOTS	\$0	\$0	\$0	\$6,305	\$6,500	\$6,500	\$6,076	\$6,900	\$400	6.2%
TRAVEL IN STATE	\$0	\$0	\$0	\$125	\$130	\$130	\$168	\$390	\$260	200.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
MEMBERSHIPS/PROF DEVELOPMENT	\$0	\$0	\$0	\$953	\$1,500	\$1,500	\$737	\$1,000	(\$500)	-33.3%
OUTSIDE SERVICES	\$0	\$0	\$0	\$1,280	\$1,400	\$1,400	\$0	\$1,400	\$0	0.0%
OFFICE SUPPLIES/EXPENSES	\$4,813	\$3,592	\$1,059	\$1,562	\$2,775	\$2,775	\$1,015	\$2,500	(\$275)	-9.9%
FUEL	\$0	\$0	\$0	\$244	\$120	\$120	\$110	\$80	(\$40)	-33.3%
INSPECTIONS & TESTS	\$375	\$1,088	\$1,418	\$586	\$1,125	\$1,405	\$240	\$1,050	(\$75)	-6.7%
STATE MANDATED CHARGES	\$1,577	\$6,469	\$5,068	\$975	\$1,530	\$1,530	\$150	\$1,000	(\$530)	-34.6%
Expense Subtotal	\$6,766	\$11,149	\$7,545	\$12,028	\$15,080	\$15,360	\$8,497	\$14,320	(\$760)	-5.0%
RUBBISH REMOVAL	\$889,401	\$908,627	\$1,263,432	\$1,307,350	\$1,250,000	\$1,257,550	\$734,507	\$1,125,000	(\$125,000)	-10.0%
Solid Waste/Recycling Expense Subtotal	\$889,401	\$908,627	\$1,263,432	\$1,307,350	\$1,250,000	\$1,257,550	\$734,507	\$1,125,000	(\$125,000)	-10.0%
ACO EXPENSES	\$300	\$695	\$184	\$967	\$700	\$700	\$91	\$800	\$100	14.3%
BOARDING/POUND EXPENSES	\$3,523	\$1,246	\$1,694	\$2,175	\$2,800	\$4,158	\$295	\$2,700	(\$100)	-3.6%
Animal Control Expense Subtotal	\$3,823	\$1,942	\$1,878	\$3,142	\$3,500	\$4,858	\$385	\$3,500	\$0	0.0%
Total: Board of Health	\$1,058,663	\$1,092,139	\$1,384,134	\$1,431,494	\$1,381,773	\$1,390,961	\$808,206	\$1,255,223	(\$126,550)	-9.2%
Council on Aging										
DIRECTOR	\$48,284	\$52,419	\$32,314	\$25,813	\$29,624	\$29,624	\$16,426	\$29,624	\$0	0.0%
ADDITIONAL FTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000	*
ADMINISTRATIVE ASSISTANT	\$15,077	\$13,055	\$21,149	\$26,045	\$28,433	\$28,433	\$13,361	\$28,433	\$0	0.0%
OUTREACH WORKER	\$12,467	\$12,518	\$29,418	\$34,093	\$33,750	\$33,750	\$21,509	\$33,750	\$0	0.0%
VAN DRIVER	\$17,468	\$16,486	\$17,370	\$15,332	\$22,058	\$22,058	\$10,408	\$22,000	(\$58)	-0.3%
Expense Subtotal	\$93,296	\$94,477	\$100,251	\$101,283	\$113,865	\$113,865	\$61,704	\$173,807	\$59,942	52.6%
EXPENSES	\$34,125	\$22,970	\$24,511	\$11,651	\$13,000	\$13,689	\$3,468	\$0	(\$13,000)	-100.0%
OFFICE SUPPLIES/EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,250	\$2,250	*
EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,750	\$3,750	*
VEHICLE MAINTENANCE	\$0	\$0	\$0	\$1,022	\$1,200	\$1,200	\$730	\$1,300	\$100	8.3%
BUILDING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,500	\$8,500	*
GENERAL MAINTENANCE	\$0	\$0	\$0	\$2,104	\$1,600	\$1,600	\$1,260	\$0	(\$1,600)	-100.0%
JANITORIAL SUPPLIES	\$0	\$0	\$0	\$1,269	\$2,200	\$2,200	\$952	\$2,200	\$0	0.0%
ADULT CARE SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	*
COMMUNITY PROGRAMS	\$0	\$0	\$0	\$0	\$5,500	\$5,500	\$1,331	\$5,500	\$0	0.0%
FUEL	\$0	\$0	\$0	\$2,265	\$2,300	\$2,300	\$1,194	\$2,300	\$0	0.0%
Expense Subtotal	\$34,125	\$22,970	\$24,511	\$18,310	\$25,800	\$26,489	\$8,935	\$75,800	\$50,000	193.8%
Total: Council on Aging	\$127,421	\$117,447	\$124,762	\$119,593	\$139,665	\$140,354	\$70,639	\$249,607	\$109,942	78.7%
Veterans' Services										
VETERANS' AGENT	\$10,455	\$11,623	\$11,094	\$925	\$0	\$0	\$0	\$0	\$0	0.0%
Personnel Subtotal	\$10,455	\$11,623	\$11,094	\$925	\$0	\$0	\$0	\$0	\$0	\$0
VETERANS' AGENT SERVICES	\$0	\$0	\$0	\$30,000	\$20,000	\$20,000	\$0	\$30,000	\$10,000	50.0%
OFFICE SUPPLIES/EXPENSES	\$0	\$0	\$0	\$0	\$150	\$150	\$0	\$150	\$0	0.0%
MEMORIAL DAY	\$2,298	\$2,544	\$2,398	\$0	\$2,500	\$5,000	\$0	\$2,500	\$0	0.0%
VETERANS' DAY	\$500	\$560	\$547	\$300	\$550	\$550	\$0	\$550	\$0	0.0%
ASSISTANCE	\$46,475	\$41,932	\$42,580	\$49,217	\$45,000	\$45,000	\$27,190	\$45,000	\$0	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Expense Subtotal	\$49,273	\$45,036	\$45,525	\$79,517	\$68,200	\$70,700	\$27,190	\$78,200	\$10,000	14.7%
Total: Veterans' Services	\$59,728	\$56,659	\$56,619	\$80,442	\$68,200	\$70,700	\$27,190	\$78,200	\$10,000	14.7%
Library										
DIRECTOR	\$80,848	\$84,797	\$83,570	\$84,123	\$84,123	\$84,123	\$48,740	\$84,123	\$0	0.0%
ASSISTANT DIRECTOR	\$61,145	\$64,131	\$63,574	\$63,621	\$63,621	\$63,621	\$36,705	\$63,621	\$0	0.0%
SECRETARY/BOOKKEEPER	\$19,578	\$24,456	\$25,101	\$24,520	\$25,444	\$25,444	\$14,702	\$25,300	(\$144)	-0.6%
CHILDREN'S LIBRARIAN	\$54,146	\$65,620	\$76,130	\$58,650	\$61,708	\$61,708	\$28,899	\$55,822	(\$5,886)	-9.5%
CIRCULATION LIBRARIAN	\$41,196	\$46,403	\$43,462	\$40,656	\$47,128	\$47,128	\$22,451	\$49,183	\$2,055	4.4%
REFERENCE LIBRARIAN	\$47,280	\$46,199	\$47,394	\$49,379	\$50,567	\$50,567	\$30,283	\$54,761	\$4,194	8.3%
CATALOGER	\$27,878	\$30,880	\$30,997	\$16,991	\$31,821	\$31,821	\$0	\$0	(\$31,821)	-100.0%
LIBRARY ASSISTANTS	\$50,277	\$88,360	\$64,944	\$66,768	\$68,759	\$68,759	\$36,099	\$58,262	(\$10,497)	-15.3%
ADULT ASSISTANTS - P/T	\$47,467	\$30,680	\$39,504	\$46,919	\$40,890	\$40,890	\$37,173	\$56,594	\$15,704	38.4%
AV PROCESSORS	\$3,151	\$4,763	\$25,020	\$32,122	\$33,834	\$33,834	\$8,194	\$36,282	\$2,448	7.2%
LIBRARIAN	\$38,831	\$13,270	\$6,662	\$22,504	\$33,611	\$33,611	\$29,872	\$59,363	\$25,752	76.6%
OTHER COMPENSATION	\$19,342	\$19,112	\$8,181	\$3,712	\$8,100	\$8,100	\$3,370	\$6,098	(\$2,002)	-24.7%
LONGEVITY	\$0	\$0	\$0	\$7,340	\$8,536	\$8,536	\$3,700	\$8,536	\$0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$2,701	\$5,891	\$5,891	\$1,291	\$3,100	(\$2,791)	-47.4%
Personnel Subtotal	\$491,138	\$518,672	\$514,538	\$520,006	\$564,033	\$564,033	\$301,479	\$561,045	(\$2,988)	-0.5%
COMMUNITY PROGRAMS								\$20,000	\$20,000 *	
BUILDING EXPENSES	\$46,247	\$44,950	\$44,302	\$5,847	\$3,000	\$3,000	\$2,517	\$3,000	\$0	0.0%
TRAVEL IN STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
PROGRAMMING	\$0	\$0	\$0	\$1,861	\$0	\$0	\$0	\$2,400	\$2,400	*
TRAINING/TESTING	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,000	\$1,000	*
OUTSIDE SERVICES	\$0	\$0	\$0	\$46,822	\$70,262	\$70,262	\$50,856	\$75,755	\$5,493	7.8%
OFFICE SUPPLIES/EXPENSES	\$900	\$423	\$1,141	\$874	\$1,000	\$1,000	\$1,022	\$1,000	\$0	0.0%
TELEPHONES (MOST DEPTS.)	\$0	\$0	\$0	\$627	\$950	\$950	\$273	\$950	\$0	0.0%
LIBRARY MATERIALS	\$168,415	\$181,733	\$180,993	\$118,980	\$121,625	\$121,625	\$73,607	\$124,642	\$3,017	2.5%
Expense Subtotal	\$215,562	\$227,106	\$226,437	\$176,511	\$196,837	\$196,837	\$128,276	\$228,747	\$31,910	16.2%
Total: Library	\$706,700	\$745,778	\$740,975	\$696,517	\$760,870	\$760,870	\$429,755	\$789,792	\$28,922	3.8%
Recreation										
AUXILIARY STAFF	\$22,271	\$25,000	\$25,000	\$25,000	\$27,250	\$27,250	\$21,926	\$27,250	\$0	0.0%
Personnel Subtotal	\$22,271	\$25,000	\$25,000	\$25,000	\$27,250	\$27,250	\$21,926	\$27,250	\$0	0.0%
BEACH STICKER PROCESSING & SUP	\$7,618	\$3,291	\$8,894	\$10,481	\$10,300	\$10,300	\$1,932	\$10,800	\$500	4.9%
LIFEGUARD SUPPLIES	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
COMMUNITY EVENTS	\$0	\$13,158	\$9,944	\$9,997	\$7,250	\$7,250	\$3,594	\$7,250	\$0	0.0%
4th of July	\$0	\$0	\$7,120	\$18,400	\$15,000	\$15,000	\$0	\$15,000	\$0	0.0%
FUEL	\$0	\$0	\$0	\$254	\$0	\$0	\$161	\$0	\$0	0.0%
Expense Subtotal	\$7,618	\$16,449	\$25,958	\$39,132	\$35,550	\$35,550	\$8,687	\$36,050	\$500	1.4%
Total: Recreation	\$29,889	\$41,449	\$50,958	\$64,132	\$62,800	\$62,800	\$30,612	\$63,300	\$500	0.8%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
Debt Service										
PRINCIPAL	\$3,576,037	\$3,532,367	\$2,609,672	\$2,490,866	\$2,599,490	\$2,599,490	\$1,506,150	\$2,731,748	\$132,258	5.1%
INTEREST	\$901,937	\$830,751	\$752,064	\$813,876	\$766,020	\$766,020	\$574,105	\$905,242	\$139,222	18.2%
BOND ISSUANCE COSTS	-\$225	\$7,523	\$1,050	\$2,550	\$10,000	\$10,000	\$550	\$10,000	\$0	0.0%
Expense Subtotal	\$4,477,749	\$4,370,641	\$3,362,786	\$3,307,292	\$3,375,510	\$3,375,510	\$2,080,805	\$3,646,990	\$271,480	8.0%
Total, Debt Service	\$4,477,749	\$4,370,641	\$3,362,786	\$3,307,292	\$3,375,510	\$3,375,510	\$2,080,805	\$3,646,990	\$271,480	8.0%
Cherry Sheet										
MOSQUITO CONTROL PROJECTS	\$18,944	\$19,100	\$19,786	\$21,169	\$21,453	\$21,453	\$10,738	\$22,765	\$1,312	6.1%
AIR POLLUTION DISTRICTS	\$4,823	\$4,944	\$5,058	\$5,253	\$5,338	\$5,338	\$2,670	\$5,563	\$225	4.2%
METRO. AREA PLANNING	\$6,903	\$7,075	\$7,183	\$7,542	\$7,752	\$7,752	\$3,876	\$8,174	\$422	5.4%
RMV NON-RENEWAL SURCHARGE	\$15,920	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$8,172	\$14,460	(\$1,880)	-11.5%
MBTA	\$298,754	\$301,723	\$302,944	\$319,031	\$327,911	\$327,911	\$163,956	\$341,060	\$13,149	4.0%
SCHOOL CHOICE	\$33,737	\$59,304	\$66,530	\$115,000	\$115,200	\$115,200	\$28,932	\$46,160	(\$69,040)	-59.9%
CHARTER SCHOOL ASSESSMENT	\$283,836	\$275,067	\$407,860	\$389,696	\$487,396	\$487,396	\$312,064	\$889,350	\$401,954	82.5%
PUBLIC LIBRARY OFFSET								\$25,051		
Expense Subtotal	\$662,917	\$683,553	\$825,701	\$874,031	\$981,390	\$981,390	\$530,408	\$1,352,583	\$371,193	37.8%
Total, State Assessments	\$662,917	\$683,553	\$825,701	\$874,031	\$981,390	\$981,390	\$530,408	\$1,352,583	\$371,193	37.8%
Employee Benefits										
INJURY POLICE/FIRE	\$155,416	\$123,324	\$161,175	\$77,420	\$125,000	\$127,947	\$77,197	\$130,000	\$5,000	4.0%
WORKERS COMP BENEFITS	\$237,899	\$275,412	\$236,086	\$251,228	\$250,000	\$250,000	\$238,567	\$300,000	\$50,000	20.0%
UNEMPLOYMENT	\$0	\$0	\$484	\$5,275	\$20,000	\$22,858	\$16,174	\$20,000	\$0	0.0%
EMPLOYEE GROUP/HEALTH	\$4,930,652	\$5,112,553	\$5,268,491	\$5,290,376	\$5,854,573	\$5,854,573	\$3,247,935	\$5,759,431	(\$95,142)	-1.6%
CONTRIB PENSION CONTRIB	\$4,419,812	\$4,654,590	\$5,036,574	\$5,034,769	\$5,186,068	\$5,186,068	\$5,187,179	\$5,294,991	\$108,923	2.1%
NON-CONTRIB PENSION CONT	\$34,297	\$34,297	\$34,297	\$34,297	\$36,600	\$36,600	\$20,007	\$36,000	(\$600)	-1.6%
PAYROLL TAX	\$433,950	\$467,681	\$503,946	\$482,705	\$513,240	\$513,240	\$271,387	\$530,000	\$16,760	3.3%
Expense Subtotal	\$10,212,027	\$10,667,857	\$11,241,053	\$11,176,069	\$11,985,481	\$11,991,286	\$9,058,445	\$12,070,422	\$84,941	0.7%
Total, Employee Benefits	\$10,212,027	\$10,667,857	\$11,241,053	\$11,176,069	\$11,985,481	\$11,991,286	\$9,058,445	\$12,070,422	\$84,941	0.7%
Public Schools										
REGIONAL VOCATIONAL SCHOOL ASSESSMENT	\$493,193	\$424,768	\$315,111	\$337,202	\$504,206	\$504,206	\$375,192	\$525,000	\$20,794	4.1%
SWAMPSCOTT PUBLIC SCHOOLS	\$26,256,000	\$27,637,500	\$28,197,500	\$29,278,991	\$29,620,402	\$29,620,402	\$14,627,717	\$28,983,254	(\$637,148)	-2.2%
<i>ADJUSTMENT TO REFLECT TUITION REV. FUND:</i>								\$1,507,633		
<i>NET SCHOOL DEPT FUNDING:</i>								\$30,490,887	\$870,485	2.9%
Expense Subtotal (not incl. adj. due to tuition revolving fund):	\$26,749,193	\$28,062,268	\$28,512,611	\$29,616,193	\$30,124,608	\$30,124,608	\$15,002,909	\$29,508,254	(\$616,354)	-2.0%
Total, Public Schools	\$26,749,193	\$28,062,268	\$28,512,611	\$29,616,193	\$30,124,608	\$30,124,608	\$15,002,909	\$29,508,254	(\$616,354)	-2.0%
Total: General Fund	\$55,371,457	\$58,385,555	\$58,559,739	\$60,162,889	\$62,215,987	\$62,580,302	\$35,521,876	\$62,862,736	\$646,749	1.0%
Sewer										
PERSONNEL	\$300,199	\$365,126	\$357,151	\$313,492	\$342,585	\$342,585	\$173,730	\$336,600	(\$5,985)	-1.7%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
OVERTIME	\$5,238	\$20,327	\$8,326	\$9,212	\$15,300	\$15,300	\$5,626	\$12,393	(\$2,907)	-19.0%
STANDBY	\$4,284	\$0	\$22,636	\$24,307	\$27,000	\$27,000	\$13,939	\$24,786	(\$2,214)	-8.2%
SEWER BLOCKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
POLICE DETAILS	\$1,293	\$5,000	\$1,110	\$683	\$1,500	\$1,500	\$928	\$1,500	\$0	0.0%
PART TIME STAFF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
OTHER COMPENSATION	\$0	\$0	\$0	\$500	\$2,073	\$2,073	\$0	\$510	(\$1,563)	-75.4%
LONGEVITY	\$0	\$0	\$0	\$1,000	\$1,750	\$1,750	\$0	\$1,020	(\$730)	-41.7%
SICK INCENTIVE	\$0	\$0	\$0	\$0	\$1,250	\$1,250	\$0	\$0	(\$1,250)	-100.0%
INDIRECT TOWN SERVICES	\$410,000	\$410,000	\$406,558	\$411,204	\$447,694	\$447,694	\$261,155	\$456,648	\$8,954	2.0%
Personnel Subtotal	\$721,013	\$800,453	\$795,781	\$760,397	\$839,152	\$839,152	\$455,379	\$833,457	(\$5,695)	-0.7%
FUEL	\$40,849	\$43,445	\$31,729	\$20,000	\$20,000	\$20,000	\$12,406	\$25,000	\$5,000	25.0%
EQUIPMENT/MAINTENANCE	\$20,841	\$22,435	\$27,751	\$21,636	\$25,000	\$25,000	\$12,584	\$25,000	\$0	0.0%
LIFT STATION OPER/MAINT	\$148,334	\$142,108	\$128,274	\$147,212	\$150,000	\$158,676	\$89,551	\$150,000	\$0	-5.5%
SEWER BILLS	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$1,433	\$6,000	\$3,000	100.0%
OPER EXP ELECTRIC	\$55,813	\$66,046	\$96,458	\$84,620	\$68,000	\$76,089	\$39,255	\$75,000	\$7,000	-1.4%
UNIFORMS	\$686	\$4,048	\$2,234	\$1,721	\$2,500	\$3,978	\$2,157	\$2,500	\$0	-37.1%
EXPENSES	\$114,568	\$91,356	\$125,267	\$62,931	\$69,000	\$69,126	\$23,906	\$69,000	\$0	-0.2%
PAVING	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$42,846	\$50,000	\$0	0.0%
SEWER RESERVE FUND	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$30,000	\$0	0.0%
PROCUREMENT SERVICES	\$0	\$0	\$2,500	\$2,500	\$6,631	\$6,631	\$0	\$6,631	\$0	0.0%
LYNN SEWER	\$655,706	\$540,878	\$702,072	\$856,359	\$720,000	\$922,429	\$383,326	\$888,798	\$168,798	-3.6%
ADMINISTRATION FEES/CHRG	\$367	\$343	\$319	\$294	\$1,000	\$1,000	\$269	\$1,000	\$0	0.0%
PENSION CONTRIBUTION	\$118,481	\$147,643	\$133,209	\$143,511	\$148,380	\$148,380	\$148,380	\$118,370	(\$30,010)	-20.2%
PRINCIPAL ON BONDS	\$15,798	\$148,864	\$92,762	\$268,276	\$238,616	\$238,616	\$168,331	\$314,805	\$76,189	31.9%
INTEREST ON BONDS	\$12,691	\$54,852	\$24,864	\$108,087	\$101,509	\$101,509	\$88,161	\$163,605	\$62,096	61.2%
Expense Subtotal	\$1,184,134	\$1,262,019	\$1,367,438	\$1,717,147	\$1,633,636	\$1,854,434	\$1,012,605	\$1,925,709	\$292,073	3.8%
Total: Sewer	\$1,905,148	\$2,062,472	\$2,163,219	\$2,477,544	\$2,472,788	\$2,693,586	\$1,467,984	\$2,759,166	\$286,378	2.4%
Water										
PERSONNEL	\$398,406	\$321,565	\$320,145	\$267,273	\$337,331	\$337,331	\$202,562	\$337,331	\$0	0.0%
OVERTIME	\$45,563	\$44,606	\$5,250	\$7,756	\$15,000	\$15,000	\$4,812	\$9,690	(\$5,310)	-35.4%
STANDBY	\$3,458	\$0	\$24,131	\$22,968	\$27,000	\$27,000	\$13,965	\$24,480	(\$2,520)	-9.3%
FLUSHING HYDRANTS	\$0	\$7,474	\$5,848	\$4,666	\$6,500	\$6,500	\$0	\$4,692	(\$1,808)	-27.8%
METER READERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
POLICE DETAILS	\$2,370	\$3,303	\$4,333	\$2,958	\$4,000	\$4,000	\$2,642	\$4,000	\$0	0.0%
PART TIME STAFF	\$0	\$1,033	\$0	\$0	\$0	\$0	\$100	\$100	\$100	0.0%
OTHER COMPENSATION	\$0	\$0	\$300	\$1,851	\$3,760	\$3,760	\$0	\$2,040	(\$1,720)	-45.7%
LONGEVITY	\$0	\$0	\$0	\$3,550	\$4,275	\$4,275	\$0	\$4,275	\$0	0.0%
SICK INCENTIVE	\$0	\$0	\$0	\$300	\$1,250	\$1,250	\$500	\$1,250	\$0	0.0%
STIPEND	\$0	\$0	\$0	\$8,736	\$6,552	\$6,552	\$5,040	\$8,911	\$2,359	36.0%
INDIRECT TOWN SERVICES	\$410,000	\$410,000	\$406,557	\$411,203	\$447,694	\$447,694	\$261,155	\$456,648	\$8,954	2.0%
Personnel Subtotal	\$859,798	\$787,982	\$766,564	\$731,260	\$853,362	\$853,362	\$490,776	\$853,417	\$55	0.0%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
FUEL	\$37,530	\$37,244	\$36,304	\$20,584	\$20,000	\$20,000	\$14,503	\$25,000	\$5,000	25.0%
EQUIPMENT/MAINTENANCE	\$16,377	\$15,293	\$16,364	\$21,741	\$25,000	\$26,109	\$13,188	\$25,000	\$0	0.0%
WATER BILLS	\$0	\$4,000	\$8,402	\$5,723	\$4,500	\$4,500	\$4,300	\$6,000	\$1,500	33.3%
UNIFORMS	\$1,835	\$1,562	\$1,598	\$2,570	\$2,500	\$2,500	\$1,418	\$2,500	\$0	0.0%
EXPENSES	\$135,612	\$109,046	\$121,847	\$104,026	\$125,000	\$144,817	\$95,247	\$145,000	\$20,000	16.0%
PAVING	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$34,578	\$50,000	\$0	0.0%
WATER RESERVE FUND	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000	\$0	0.0%
PROCUREMENT SERVICES	\$0	\$0	\$2,500	\$2,500	\$6,631	\$6,631	\$0	\$6,631	\$0	0.0%
MWRA WATER	\$1,832,634	\$1,846,291	\$1,904,733	\$2,026,276	\$2,100,000	\$2,100,000	\$1,301,423	\$2,349,375	\$249,375	\$0
PENSION CONTRIBUTION	\$117,120	\$145,707	\$154,241	\$145,130	\$143,378	\$143,378	\$143,378	\$143,934	\$556	0.4%
PRINCIPAL ON BONDS	\$465,133	\$441,206	\$453,080	\$397,053	\$507,053	\$507,053	\$347,053	\$500,215	(\$6,838)	-1.3%
INTEREST ON BONDS	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Expense Subtotal	\$2,606,241	\$2,603,350	\$2,699,068	\$2,725,603	\$3,009,062	\$3,029,989	\$1,955,087	\$3,278,655	\$269,593	8.2%
Total: Water	\$3,466,038	\$3,391,332	\$3,465,631	\$3,456,864	\$3,862,424	\$3,883,351	\$2,445,863	\$4,132,072	\$269,648	6.4%
Public, Education, and Gov't Cable TV										
ASSISTANT PRODUCER	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$13,170	\$8,170	163.4%
PEG COORDINATOR STIPEND	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$11,538	\$20,600	\$600	3.0%
VIDEO INTERNS	\$0	\$0	\$0	\$0	\$8,000	\$8,000	\$3,812	\$12,649	\$4,649	58.1%
Personnel Subtotal	\$0	\$0	\$0	\$0	\$33,000	\$33,000	\$15,351	\$46,419	\$13,419	40.7%
NEW EQUIPMENT	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$2,565	\$5,000	\$0	0.0%
EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0	\$10,500	\$10,500	\$5,870	\$8,620	(\$1,880)	-17.9%
DUES/SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$3,350	\$3,350	\$534	\$4,400	\$1,050	31.3%
TRAINING	\$0	\$0	\$0	\$0	\$1,200	\$1,200	\$0	\$1,600	\$400	33.3%
GENERAL SUPPLIES	\$0	\$0	\$0	\$0	\$2,550	\$2,550	\$0	\$3,000	\$450	17.6%
SMALL CAPITAL & OTHER EXPENSES	\$0	\$0	\$0	\$0	\$134,844	\$134,844	\$114,301	\$125,422	(\$9,422)	-7.0%
Expense Subtotal	\$0	\$0	\$0	\$0	\$157,444	\$157,444	\$123,270	\$148,042	(\$9,402)	-6.0%
Total: PEG	\$0	\$0	\$0	\$0	\$190,444	\$190,444	\$138,621	\$194,461	\$4,017	2.1%
Total: Enterprise Funds	\$5,371,186	\$5,453,804	\$5,628,851	\$5,934,408	\$6,525,656	\$6,767,381	\$4,052,468	\$7,085,699	\$560,043	4.7%
Total Appropriations	\$60,742,643	\$63,839,358	\$64,188,590	\$66,097,297	\$68,741,643	\$69,347,683	\$39,574,344	\$69,948,435	\$1,206,792	1.8%
Surplus (Deficit) Analysis										
General Fund										
TOTAL GENERAL FUND REVENUE:	\$58,829,850	\$60,238,365	\$60,832,674	\$61,482,706	\$62,215,987		\$41,064,374	\$62,862,736	\$646,749	1.0%
TOTAL GENERAL FUND EXPENSES:	\$55,371,457	\$58,385,555	\$58,559,739	\$60,162,889	\$62,215,987		\$35,521,876	\$62,862,736	\$646,749	1.0%
Surplus (Deficit)	\$3,458,393	\$1,852,810	\$2,272,935	\$1,319,817	\$0		\$5,542,498	\$0		
Certified Free Cash	\$5,105,677	\$6,392,330	\$4,038,376	\$3,161,170	\$4,430,176	\$3,430,176				
Sewer										
TOTAL SEWER ENTERPRISE REVENUE:	\$2,398,070	\$2,317,053	\$2,252,802	\$2,278,585	\$2,472,788		\$1,337,306	\$2,613,152	\$140,364	5.7%



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
TOTAL SEWER ENTERPRISE EXPENSES:	\$1,905,148	\$2,062,472	\$2,163,219	\$2,477,544	\$2,472,788		\$1,467,984	\$2,613,152	\$140,364	5.7%
Surplus (Deficit)	\$492,922	\$254,581	\$89,583	-\$198,959	\$0		-\$130,678	\$0		
Sewer Retained Earnings	\$844,650	\$1,247,356	\$1,488,209	\$1,076,809						
Water										
TOTAL WATER ENTERPRISE REVENUE:	\$3,462,643	\$3,787,172	\$3,587,878	\$3,747,195	\$3,862,424		\$1,815,642	\$4,132,072		
TOTAL WATER ENTERPRISE EXPENSES:	\$3,466,038	\$3,391,332	\$3,465,631	\$3,456,864	\$3,862,424		\$2,445,863	\$4,132,072		
Surplus (Deficit)	-\$3,395	\$395,840	\$122,247	\$290,331	\$0		-\$630,221	\$0		
Water Retained Earnings	\$555,834	\$523,934	\$922,558	\$1,190,002						
Public, Education & Gov't Cable TV										
TOTAL PEG REVENUE:	\$62,964	\$98,253	\$208,436	\$196,853	\$190,444		\$98,743			
PEG EXP. - PEG COORDINATOR STIPEND			\$109,818	\$15,381	\$20,000		\$13,077			
PEG EXP. - ASST. PRODUCER SALARY					\$5,000		\$0			
PEG EXP. - VIDEO INTERN SALARIES		\$2,564	\$3,564	\$5,724	\$8,000		\$4,736			
PEG EXP. - SMALL CAPITAL & OTHER EXPENSES	\$186,995	\$217,029	\$32,675	\$68,149	\$134,844		\$125,583			
PEG EXP. - DUES/SUBSCRIPTIONS					\$3,350		\$1,284			
PEG EXP. - NEW EQUIPMENT					\$5,000		\$3,974			
PEG EXP. - EQUIPMENT MAINTENANCE					\$10,500		\$5,870			
PEG EXP. - TRAINING					\$1,200					
PEG EXP. - GENERAL SUPPLIES					\$2,550					
Surplus (Deficit)	-\$124,031	-\$121,340	\$62,378	\$107,600	\$0		-\$55,781			
TRANSFERS IN:				\$105,465						
Fund Balance	\$142,880	\$21,540	\$83,918	\$296,983			\$241,202			
Recreation Revolving										
RECREATION REV - PROGRAMS	\$220,291	\$224,010	\$211,642	\$253,476			\$103,090			
RECREATION REV - FARMERS' MARKET	\$7,462	\$7,228	\$11,556	\$9,546			\$5,845			
RECREATION REV - SUMM. CONCERT SERIES	\$2,575	\$3,050	\$3,325	\$6,000			\$2,900			
RECREATION REV - FIELD USE	\$11,790	\$8,246	\$24,443	\$0			\$0			
SUBTOTAL - RECREATION REV. REVENUES	\$242,118	\$242,534	\$250,966	\$269,022			\$111,835			
RECREATION EXP - RECREATION DIRECTOR	\$62,894	\$69,539	\$67,699	\$67,063			\$42,027			
RECREATION EXP - AUX STAFF	\$47,600	\$65,670	\$63,990	\$70,870			\$61,339			
RECREATION EXP - PROGRAMS	\$82,660	\$99,140	\$88,460	\$98,142			\$79,312			
RECREATION EXP - FARMERS' MARKET	\$4,561	\$3,212	\$2,773	\$1,982			\$2,169			
RECREATION EXP - SUMM. CONCERT SERIES	\$4,886	\$5,796	\$5,226	\$5,150			\$8,020			
SUBTOTAL - RECREATION REV. EXPENSES	\$202,602	\$243,357	\$228,148	\$243,207			\$192,867			
Surplus (Deficit)	\$39,515	-\$823	\$22,818	\$25,815			-\$81,032			
TRANSFERS OUT:			\$18,951							
Fund Balance	\$236,403	\$234,087	\$232,455	\$259,067			\$177,376			
Council on Aging Revolving										



Town of Swampscott

Town Administrator's Recommended Budget For Fiscal Year 2021

Account/Description	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Budget FY 2020	Revised Budget FY 2020	Year-to-Date FY 2020	TA Recommended FY 2021	Difference from Budget, FY2020	% Variance from Budget, FY2020
TOTAL COA REVOLVING REVENUE:	\$27,802	\$23,413	\$25,006	\$22,341			\$10,410			
COA REVOLVING SALARY EXPENSES:	\$2,077	\$1,219	\$1,845	\$4,003			\$2,040			
COA REVOLVING OTHER EXPENSES:	\$19,721	\$17,912	\$20,634	\$16,636			\$4,761			
Surplus (Deficit)	\$6,004	\$4,282	\$2,528	\$1,702			\$3,609			
Fund Balance	\$30,274	\$34,557	\$37,084	\$38,786			\$40,418			
Library Revolving										
TOTAL LIBRARY REVOLVING REVENUE:	\$3,300	\$2,514	\$1,411	\$1,552			\$799			
TOTAL LIBRARY REVOLVING EXPENSES:	\$2,900	\$2,917	\$1,401	\$1,541			\$564			
Surplus (Deficit)	\$400	-\$403	\$10	\$11			\$235			
Fund Balance	\$697	\$294	\$303	\$313			\$549			
Recycling Bin Revolving										
TOTAL RECYCLING BIN REVOLVING REVENUE:	\$2,692	\$1,755	\$1,395	\$1,290			\$1,020			
TOTAL RECYCLING BIN REVOLVING EXPENSES:	\$0	\$2,396	\$0	\$3,014			\$0			
Surplus (Deficit)	\$2,692	-\$641	\$1,395	-\$1,724			\$1,020			
Fund Balance	\$3,030	\$2,389	\$3,784	\$2,060			\$3,080			
Field Maintenance Revolving										
TOTAL FIELD MAINT. REVOLVING REVENUE:				\$11,731			\$16,139			
TOTAL FIELD MAINT. REVOLVING EXPENSES:			\$466	\$7,067			\$8,228			
Surplus (Deficit)			-\$466	\$4,664			\$7,910			
TRANSFERS IN:			\$18,951							
Fund Balance			\$18,486	\$23,149			\$31,060			
CERTIFIED FREE CASH										
Reserve Fund Balances	\$6,392,330	\$4,038,376	\$3,161,170	\$4,530,625	\$4,430,176	\$3,430,176				
STABILIZATION FUND	\$2,066,031	\$3,529,485	\$5,058,310	\$5,905,117			\$6,689,262			
CAPITAL STABILIZATION FUND	\$403,662	\$355,290	\$609,980	\$866,286			\$974,122			
OPEB	\$1,259,577	\$1,517,772	\$1,775,191	\$2,187,015			\$2,416,750			
SEWER STABILIZATION FUND							\$200,965			
WATER STABILIZATION FUND							\$300,644			

SWAMPSCOTT

10 YEAR SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

GENERAL FUND

Property Taxes	FY2019A	FY2020P	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	FY2030P
Tax Levy Limit Calculation												
Tax Levy Limit Base (prior year levy lim	\$48,386,445	\$50,034,670	\$51,665,473	\$53,382,110	\$55,141,663	\$56,945,205	\$58,793,835	\$60,688,681	\$62,630,898	\$64,621,670	\$66,662,212	\$68,753,767
Annual Increase to Levy Limit (2.5%)	\$1,209,661	\$1,250,867	\$1,291,637	\$1,334,553	\$1,378,542	\$1,423,630	\$1,469,846	\$1,517,217	\$1,565,772	\$1,615,542	\$1,666,555	\$1,718,844
New Growth	\$438,564	\$379,936	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000
New Tax Levy Limit	\$50,034,670	\$51,665,473	\$53,382,110	\$55,141,663	\$56,945,205	\$58,793,835	\$60,688,681	\$62,630,898	\$64,621,670	\$66,662,212	\$68,753,767	\$70,897,611
PLUS: Debt Exclusion	\$1,766,110	\$1,744,993	\$1,723,604	\$1,698,817	\$1,675,915	\$1,649,931	\$4,903,320	\$4,543,698	\$4,438,306	\$4,339,914	\$4,074,325	\$3,986,399
Maximum Allowable Tax Levy	\$51,800,781	\$53,410,466	\$55,105,714	\$56,840,480	\$58,621,120	\$60,443,766	\$65,592,001	\$67,174,596	\$69,059,976	\$71,002,126	\$72,828,092	\$74,884,010
Less: Policy Adjustment to Levy Limit		(\$250,173)	(\$258,327)	(\$266,911)	(\$275,708)	(\$284,726)	(\$293,969)	(\$303,443)	(\$313,154)	(\$323,108)	(\$333,311)	(\$343,769)
Accumulated Excess Levy Capacity	(\$3,380,679)	(\$4,347,099)	(\$3,870,940)	(\$3,870,940)	(\$4,137,851)	(\$4,413,559)	(\$4,698,285)	(\$4,992,254)	(\$5,295,697)	(\$5,608,852)	(\$5,931,960)	(\$6,265,271)
Plus: Overlay (% of levy limit base)	\$26,804	\$5,000	\$10,000	\$199,113	\$205,349	\$211,732	\$225,404	\$231,121	\$237,915	\$244,876	\$251,431	\$258,792
Total Property Tax Levy	\$48,420,102	\$48,813,194	\$51,234,774	\$52,702,629	\$54,207,561	\$55,745,481	\$60,599,747	\$61,878,898	\$63,451,125	\$65,070,165	\$66,562,821	\$68,274,970
Annual \$ Growth	\$388,347	\$393,092	\$2,421,579	\$1,467,855	\$1,504,932	\$1,537,920	\$4,854,266	\$1,279,151	\$1,572,226	\$1,619,041	\$1,492,656	\$1,712,149
Annual % Growth		0.81%	4.96%	2.86%	2.86%	2.84%	8.71%	2.11%	2.54%	2.55%	2.29%	2.57%
Avg Single Family Tax Bill (Est.)	\$9,022	\$8,999	\$9,538	\$9,811	\$10,091	\$10,377	\$11,281	\$11,519	\$11,812	\$12,113	\$12,391	\$12,710

Other Revenue	FY2019A	FY2020P	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	
State Aid	\$5,137,147	\$5,915,314	\$6,342,601	\$6,478,241	\$6,617,017	\$6,759,006	\$6,904,284	\$7,052,930	\$7,205,027	\$7,360,657	\$7,519,906	\$7,682,862
Local Receipts	\$5,592,500	\$5,642,990	\$4,382,064	\$4,505,194	\$4,632,441	\$4,763,950	\$4,899,873	\$5,040,365	\$5,185,590	\$5,335,716	\$5,490,918	\$5,651,377
Indirect Costs-Enterprise	\$822,407	\$895,388	\$913,296	\$931,562	\$950,193	\$969,197	\$988,581	\$1,008,352	\$1,028,519	\$1,049,090	\$1,070,072	\$1,091,473
Overlay Transfers to support budget	(\$26,804)	(\$5,000)	(\$10,000)	(\$199,113)	(\$205,349)	(\$211,732)	(\$225,404)	(\$231,121)	(\$237,915)	(\$244,876)	(\$251,431)	(\$258,792)
Free Cash Transfers to support budget	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Revenues	\$12,552,054	\$13,448,692	\$11,627,961	\$11,715,884	\$11,994,303	\$12,280,421	\$12,567,333	\$12,870,527	\$13,181,222	\$13,500,587	\$13,829,464	\$14,166,920
Annual \$ Growth	(\$185,290)	\$896,638	(\$1,820,731)	\$87,923	\$278,419	\$286,118	\$286,912	\$303,194	\$310,695	\$319,365	\$328,877	\$337,455
Annual % Growth		7.14%	-13.54%	0.76%	2.38%	2.39%	2.34%	2.41%	2.41%	2.42%	2.44%	2.44%
10 Year AVG (2009-2018)												

Total Property Taxes + Other Revenue	\$60,972,156	\$62,261,886	\$62,862,734	\$64,418,513	\$66,201,864	\$68,025,902	\$73,167,080	\$74,749,425	\$76,632,347	\$78,570,752	\$80,392,286	\$82,441,890
Annual \$ Growth	\$203,057	\$1,289,730	\$600,848	\$1,555,779	\$1,783,351	\$1,824,038	\$5,141,178	\$1,582,345	\$1,882,921	\$1,938,406	\$1,821,533	\$2,049,604
Annual % Growth		2.12%	0.97%	2.47%	2.77%	2.76%	7.56%	2.16%	2.52%	2.53%	2.32%	2.55%

SWAMPSCOTT

10 YEAR SUMMARY OF PROJECTED REVENUES AND EXPENDITURES

GENERAL FUND (cont.)												
Expenditures	FY2019A	FY2020P	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	FY2030P
General Government	\$2,294,962	\$2,410,001	\$2,645,497	\$2,704,766	\$2,765,380	\$2,827,369	\$2,890,764	\$2,955,599	\$3,021,906	\$3,089,719	\$3,159,073	\$3,230,003
Public Safety	\$7,797,663	\$7,666,897	\$7,556,699	\$7,832,924	\$8,010,543	\$8,192,195	\$8,377,973	\$8,567,971	\$8,762,283	\$8,961,009	\$9,164,249	\$9,372,105
Education	\$29,616,193	\$30,124,608	\$29,508,254	\$30,461,443	\$31,445,572	\$32,461,651	\$33,510,726	\$34,593,877	\$35,712,217	\$36,866,900	\$38,059,116	\$39,290,094
Public Works	\$2,036,941	\$2,283,542	\$2,306,621	\$2,396,108	\$2,466,135	\$2,539,019	\$2,614,928	\$2,694,041	\$2,776,549	\$2,862,658	\$2,952,590	\$3,046,581
Human Services	\$1,644,844	\$1,814,638	\$1,807,082	\$1,636,453	\$1,732,865	\$1,835,745	\$1,945,548	\$2,062,761	\$2,187,908	\$2,321,546	\$2,464,278	\$2,616,744
Culture & Recreation	\$760,649	\$823,670	\$853,092	\$887,912	\$908,397	\$929,375	\$950,856	\$972,853	\$995,380	\$1,018,449	\$1,042,075	\$1,066,271
Debt Service-non excluded	\$1,593,894	\$1,616,781	\$1,872,381	\$1,700,080	\$1,742,734	\$1,786,226	\$1,832,521	\$1,877,354	\$1,825,857	\$1,732,316	\$1,645,142	\$1,606,103
Debt Service-excluded	\$1,766,110	\$1,744,993	\$1,723,604	\$1,698,817	\$1,675,915	\$1,649,931	\$4,903,320	\$4,543,697	\$4,438,306	\$4,339,913	\$4,074,325	\$3,986,399
Employee Benefits	\$11,356,019	\$12,278,481	\$12,446,922	\$12,957,466	\$13,436,362	\$13,972,159	\$14,531,880	\$15,115,921	\$15,725,398	\$16,361,482	\$17,025,399	\$17,718,430
Prop/Liability Insurances	\$448,888	\$462,500	\$515,000	\$530,450	\$546,364	\$562,754	\$579,637	\$597,026	\$614,937	\$633,385	\$652,387	\$671,958
Finance Committee Reserve	\$0	\$216,750	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000
State and County Assessments	\$897,582	\$1,027,600	\$1,352,583	\$1,395,126	\$1,439,061	\$1,484,432	\$1,531,289	\$1,579,680	\$1,629,657	\$1,681,272	\$1,734,580	\$1,789,637
Free Cash for Reserves-(moved off budg)												
Total Expenditures	\$60,213,744	\$62,470,462	\$62,862,734	\$64,476,545	\$66,444,327	\$68,515,857	\$73,944,443	\$75,835,780	\$77,965,399	\$80,143,651	\$82,248,213	\$84,669,325
Annual \$ Growth	\$1,565,599	\$2,256,717	\$392,273	\$1,613,811	\$1,967,782	\$2,071,530	\$5,428,586	\$1,891,337	\$2,129,619	\$2,178,252	\$2,104,562	\$2,421,112
Annual % Growth		3.75%	0.63%	2.57%	3.05%	3.12%	7.92%	2.56%	2.81%	2.79%	2.63%	2.94%
Annual Surplus/Deficit	\$758,412	(\$208,575)	(\$0)	(\$58,032)	(\$242,463)	(\$489,955)	(\$777,363)	(\$1,086,354)	(\$1,333,052)	(\$1,572,899)	(\$1,855,928)	(\$2,227,435)

*FY2020 Revenue increase is reflects that free cash is no longer part of the operating budget. Revenue & expense fluctuations are mainly driven by Enterprise fund debt schedule & the school debt payment starting in

ENTERPRISE FUNDS												
Revenue	FY2019A	FY2020B	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	FY2030P
Sewer Revenue	\$2,278,508	\$2,671,215	\$2,759,165	\$3,220,633	\$3,267,942	\$3,273,865	\$3,325,450	\$3,378,820	\$3,442,130	\$3,582,341	\$3,725,880	\$3,872,869
Water Revenue	\$3,747,272	\$3,924,427	\$4,132,072	\$4,130,348	\$4,250,806	\$4,337,304	\$4,460,094	\$4,547,896	\$4,691,545	\$4,780,878	\$4,928,035	\$5,018,955
PEG Revenue	n/a	\$190,444	\$194,253	\$198,138	\$202,101	\$206,143	\$210,266	\$214,471	\$218,760	\$223,135	\$227,598	\$232,150
Expenses	FY2019A	FY2020B	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	FY2030P
Sewer Expenses	\$2,477,544	\$2,625,048	\$2,759,166	\$3,220,633	\$3,267,942	\$3,273,865	\$3,325,449	\$3,378,820	\$3,434,383	\$3,498,795	\$3,556,663	\$3,599,830
Water Expenses	\$3,456,864	\$3,847,639	\$4,132,072	\$4,125,893	\$4,205,438	\$4,313,236	\$4,263,866	\$4,377,942	\$4,495,155	\$4,515,881	\$4,639,928	\$5,107,168
PEG Expenses	n/a	\$190,444	\$194,253	\$198,138	\$202,101	\$206,143	\$210,266	\$214,471	\$218,760	\$223,135	\$227,598	\$232,150
Surplus/(Deficit)	FY2019A	FY2020B	FY2021B	FY2022P	FY2023P	FY2024P	FY2025P	FY2026P	FY2027P	FY2028P	FY2029P	FY2030P
Sewer Surplus/(Deficit)	(\$199,037)	\$46,167	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)	\$7,747	\$83,547	\$169,217	\$273,039
Water Surplus/(Deficit)	\$290,409	\$76,788	\$0	\$4,455	\$45,368	\$24,068	\$196,228	\$169,954	\$196,389	\$264,997	\$288,106	(\$88,212)
PEG Surplus/(Deficit)	n/a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0