

TOWN OF SWAMPSCOTT



TOWN ADMINISTRATOR'S PROPOSED FY2025 BUDGET

Photo credit: Bobby Zee



TOWN OF SWAMPSCOTT, MASSACHUSETTS

Fiscal Year 2025 Financial Plan & Operating Budget

SELECT BOARD

DAVID GRISHMAN, CHAIR
CATHERINE PHELAN, VICE CHAIR
MARYELLEN FLETCHER
DOUGLAS THOMPSON
PETER SPELLIOS

SEAN R. FITZGERALD

Town Administrator

GINO A. CRESTA, JR

DPW Director

Assistant Town Administrator - Operations

S. PETER KANE

Director of Planning & Land Use

Assistant Town Administrator - Administration

AMY SARRO

Director of Finance & Administration

PATRICK LUDDY

Treasurer/Collector



Town of Swampscott

Sean R. Fitzgerald
Town Administrator

Amy L. Sarro
Director of Finance & Admin

Patrick K. Luddy
Treasurer/Collector

FY2025 Operating Budget Development / Annual Town Meeting Timeline

01/04/2024	Send Department Head Memo with Budget Guidelines
01/05/2024	Department Head Budgets with Payroll Distributed
12/15/2022	Town Administrator Recommended Capital Plan Submitted to CIC
01/19/2024	Department Head Budget Scenarios Due Back
12/20/2022 - 01/10/2023	Capital Improvement Review
01/22/2024 - 01/25/2024	Meetings with Department Heads & Finance to Review Budget
01/29/2024 - 02/15/2024	Finance Draft Budget Meetings with Town Administrator
End of January	CIC Recommended Capital Plan Submitted for Review to Finance Committee and Select Board
02/01/2024 - 02/28/2024	Review of Capital Plan by Finance Committee and Select Board
02/01/2024	Deadline for residents to submit petitioned articles for Annual Town Meeting
02/14/2024	School Committee Finalizes School Dept. Budget
02/19/2024	End of Budget Development – Budget Book printing & binding
03/01/2024	Budget Book to be Released
03/06/2024	Town Administrator presents Town Administrator's Budget to Select Board
03/06/2024 - 04/15/2024	Finance Committee conducts review of budget
03/13/2024	Deadline for Departments, Boards & Committees to submit department sponsored warrant articles for consideration by Select Board
03/20/2024	Select Board opens warrant – Draft Warrant is released
04/15/2024	Finance Committee finishes report (to be printed in Warrant)
04/17/2024	Select Board votes on Recommendations for Budget, Capital Plan, other Articles & Closes Warrant
04/29/2024	Final Deadline to Close Warrant for Printing and Mailing
05/09/2024	Deadline to Mail Annual Town Meeting Warrants
05/20/2024	Annual Town Meeting

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

Eric Hartmann, Chair
Naomi Dreeben
Joan Hilario
Gregory McDonald
Tara Myslinski
Cinder McNerney
Adrian Rodriguez
Erik Schneider
Sunit Shah

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
Athletic Field Advisory Committee
Board of Assessors
Board of Health
Board of the Registrar of Voters
Capital Improvement Committee
Climate Action Plan Committee
Commission on Disability
Conservation Committee
Constables
Council on Aging
Cultural Council
Earth Removal Advisory Committee
Finance Committee
Harbor & Waterfront Advisory Committee
Historic District Commission
Historical Commission
Housing Authority

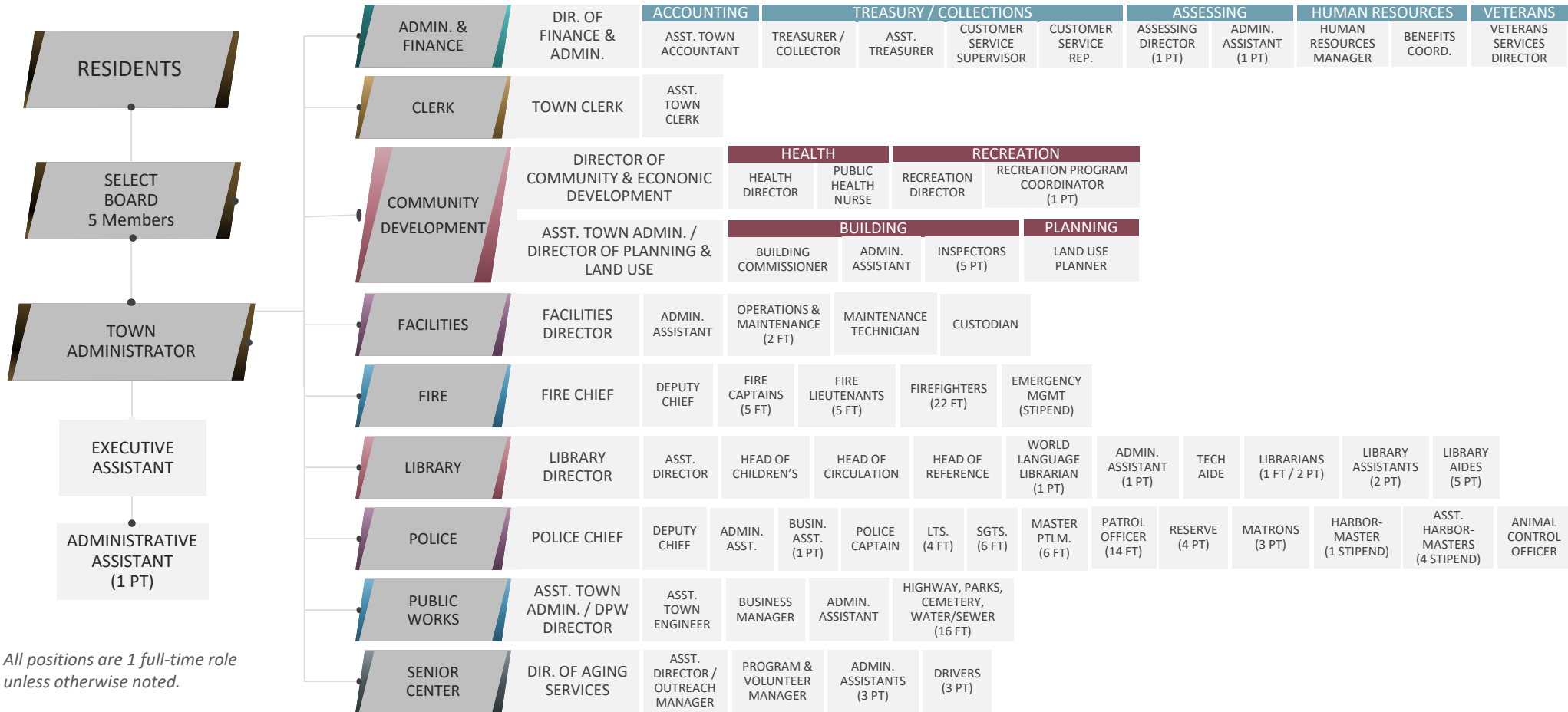
Library Trustees
Massport Community Advisory Committee
Moderator
Open Space & Recreation Committee
Planning Board
Rail Trail Design & Construction Advisory Committee
Recreation Commission
Renewable Energy Committee
Retirement Board
School Committee
Select Board
Shellfish Constable
Solid Waste Advisory Committee
Town Meeting Study Committee
Tree Committee
Veterans Services Department
War Memorial Scholarship Fund Committee
Water & Sewer Rate Review Advisory Committee
Water & Sewer Infrastructure Advisory Council
Zoning Board of Appeals



PRINCIPAL TOWN OFFICERS

DEPARTMENT	OFFICIALS	ADDITIONAL AREAS OF AUTHORITY
Executive Administration	Sean R. Fitzgerald, Town Administrator	
Accounting	Amy Sarro, Director of Finance & Admin	
Assessing	Cheryl Moschella, Assessing Director	
Building	Stephen Cummings, Building Commissioner	Facilities, wiring plumbing
Clerk	Jared LaLiberte, Town Clerk	
Community & Economic Dev.	Marzie Galazka, Director	
Council on Aging	Heidi Whear, Director	
Facilities	Max Kasper, Director	Joint Town/School
Fire	Graham Archer, Chief	Emergency Management
Health	Jeff Vaughan, Director	
Human Resources	MaryAnne McMaster, HR & Employee Experience Manager	
Library	Jonathan Nichols, Director	
Planning & Land Use	S. Peter Kane, Director & Assistant Town Administrator	
Police	Dr. Ruben Quesada, Chief	
Public Schools	Pamela Angelakis, Superintendent	
Public Works	Gino A. Cresta, Jr., Director & Assistant Town Administrator, Operations	Water, Sewer, Parks, Cemetery, Roads, Engineering
Recreation	Danielle Strauss, Recreation Director	
Treasury/Customer Service	Patrick Luddy, Treasurer/Collector	Capital Planning
Veterans Service	Michael Sweeney, Veteran's Agent	

TOWN OF SWAMPSCOTT ORGANIZATIONAL CHART



All positions are 1 full-time role unless otherwise noted.

February 2024



Sean R. Fitzgerald
Town Administrator

Town of Swampscott

Office of the

Town Administrator

Elihu Thomson Administrative Building
22 Monument Avenue
Swampscott, MA 01907



Tel: (781) 596-8850

Email: sfitzgerald@swampscottma.gov

March 2024

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

On behalf of the Town's Leadership team and in accordance with the Town Charter, I am honored to present to you the proposed Fiscal Year 2025 Municipal Budget for the Town of Swampscott.

This budget continues the efforts to balance the structural needs of the Town and move Swampscott forward as a community. This vision for Swampscott's future includes priorities identified in the Town's various plans while continuing our commitment to diversity, equity, and inclusion. This budget also balances the financial priorities of the Town. Over the last few years, Swampscott has made extraordinary progress while maintaining services and minimizing the financial impact on our taxpayers. We look forward to a robust conversation about this document over the next two months and leading up to our Town Meeting in May.

As we look back over the last year, we have much to be proud of as we think about the projects and initiatives that are underway in Swampscott. Just a few short years ago, Swampscott was struggling to get our bearings with some key fiduciary responsibilities and today, we have grown into a thriving, dynamic, diverse community that is celebrating our unique place in the Commonwealth.

Amid this significant transformation, the one constant has been our resilience and determination to balance the priorities for Swampscott. The FY25 Budget continues to focus on balance and core services that have helped Swampscott families and citizens thrive during these challenging times. As proposed, the FY25 budget:

- Supports a robust level of funding for Swampscott Public Schools
- Sustains Current Service Levels
- Advances efforts to address Climate Change and Growth
- Continues our meaningful efforts to promote Diversity, Equity, Belonging & Inclusion
- Meets Debt and Contractual Obligations
- Continue to invest in our Veterans and Senior Citizens
- Maintains Progress on Funding Long-Term Liabilities
- Healthy Support of Capital Infrastructure and Maintenance
- Compliant with Select Board and Finance Committee Financial Policies and Tax Impact Limits

This budget continues the hard work of balancing priorities while striking a balance with how we address municipal priorities. With this, the financial challenges are real, and we are facing extraordinary pressure to address critical infrastructure needs that have been neglected for decades.

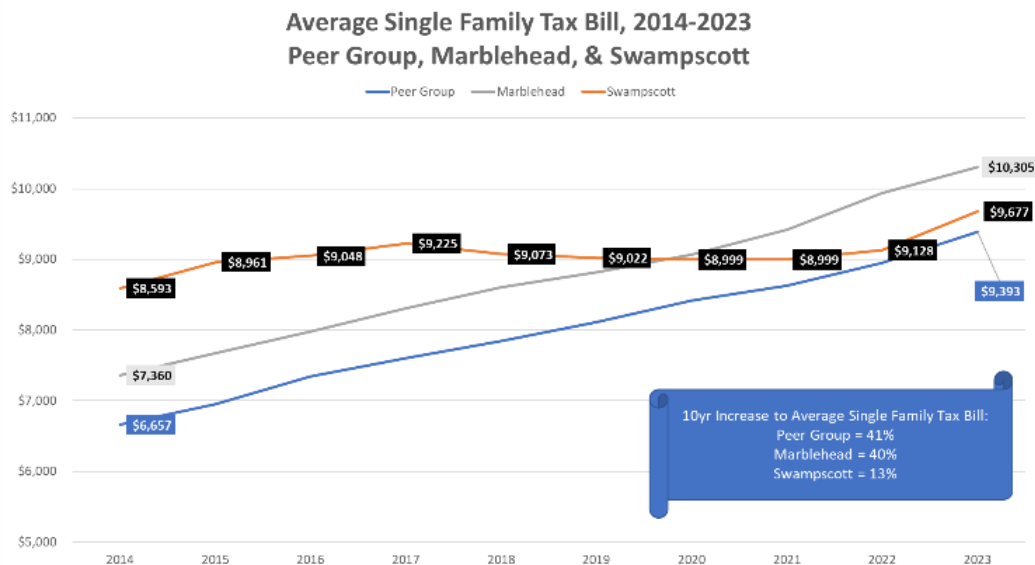
BUDGET OVERVIEW

On January 2nd, the Town released the budgetary preparation instructions to all Departments, Boards, Committees, and Commissions outlining the guidance from the Finance Team. As part of the guidance, Departments were asked to provide a realistic outlook for FY 25 that also looked at the following budget scenarios:

Scenario #1: Itemized Need Budget. This means that each item/use would be listed out separately so that your department needs to still provide level funded services to the Town. The more detail you can provide, the more thoughtful we can be in ensuring those key services can be funded.

Scenario #2: 10% Reduction. This means that the bottom line of your budget should represent a reduction in the total personnel and expense budgets and then what the effects of those cost reductions will be.

Review meetings with the Finance Team took place in the month of January with budget scenarios due by January 19th. During these meetings, the Finance Team considered changes in municipal spending that would improve the delivery of municipal services.



FOCUS ON LONG RANGE FINANCIAL PLANNING

The Town continues to focus on financial discipline by adhering to the Select Board and Finance Committee adopted tax policy guidelines for an increase of no more than a 2.0% to the base tax levy, plus an additional \$425,000 representing new growth.

The priorities set by Swampscott's 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 fiscal constraints.

As outlined in this chart, the Town of Swampscott has set a steady course over the last several years with how we set the tax levy.

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 FY2025 proposed budget limits departmental spending to an increase of 2.94% 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 & other municipal departments.

Swampscott's Public Schools are limited to the same fiscal constraint consistent with the tax levy policy. However, I will be recommending that the Town advance funding for two additional warrant articles at this year's Town Meeting to help address rising costs for utilities and Special Education costs.

I am recommending a decrease of 2.73% for the Enterprise Funds in FY2025, with estimated assessments from MWRA and Lynn Water & Sewer both down due to the Town's conservation efforts and the impact on consumption.

We have also established a Solid Waste Enterprise Fund in FY2023 for our waste, composting, and recycling programs. This budget is the continuation of an ambitious effort to think critically about our long-term challenges to get a better handle on the trash and waste we generate as a community.

LOCAL AID/ GENERAL FUND REVENUE ESTIMATES

The Town has taken extra steps in recent years to review and forecast revenues based on a detailed review of prior year actuals and projected revenues. We have also considered the current and predicted economic environment to ensure that we are not overestimating, but also not underestimating revenues. Based on this review I am proposing a 4.61% decrease in the estimated local receipts used for the Proposed FY2025 budget vs the FY2024 projection. This is mostly due to the estimated decrease in investment income as the interest rates decrease and the bond for the new elementary school is spent. It is important to understand that these receipts will be reviewed month-to-month and forecasted in Fall 2024 as we look to set the tax classification and levy.

NET LOCAL AID

Inclusive of state assessments, the Governor's proposed budget for FY2025 has a revenue forecast that is 3.29% above the FY2024 base. This will continue to be reviewed and adjusted as we receive the House Ways and Means budget.

LOCAL RECEIPTS

Increase of \$138,229, 2.27% over FY24; total FY25 estimate \$6,221,739.

- Level Funding of Motor Vehicle Excise Tax Revenue based on most recent trends in excise taxes committed.
- Decrease of investment income from \$1,200,000 in FY24 to \$900,000 for FY25.
- Analysis will continue as part of the Town's annual tax classification process.
 - Building Permit Revenue is based on estimates including expected residential and commercial development.
- A slight increase to Meals/Rooms Tax based off trends over the past 3 years and the proposed increase to the Rooms tax local option from 4% - 6%

The Town budget includes more financial tools for Town Departments to advance important planning and economic initiatives, so that 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 departmental and capital budgets:

ADMINISTRATION & FINANCE

Increase of \$314,092, or +9.78%, over FY24, total FY25 budget: \$3,524,167

- Major driver is increase to Salary Reserve for current ongoing contract negotiations and end of employment costs for Town & School
- Restored the Community Programs funding in the Select Board budget.
- Reflects increases to Election expenses for the Town Clerk's office

COMMUNITY & ECONOMIC DEVELOPMENT

Increase of \$56,029, or +7.43%, over FY24, total FY25 budget: \$810,101

- Community Development reflects the position change from Senior Planner to Director of Planning & Land Use, as well as the increase of the Land Use Planner to full-time.

PUBLIC SERVICES

Increase of \$18,211 or +0.90%, over FY24, total FY25 budget: \$2,043,164

- Includes the sharing of 4 positions within the Facilities department with the Schools
- Includes increases to the Utility costs for Town owned buildings
- Maintains prior year adjustments in DPW expenses related to landscaping work and sidewalk repairs to reflect actual costs based on experience.

ENTERPRISE FUNDS

Decrease of \$253,872, -2.73%, over FY24, total FY25 budget: \$9,037,752

- Estimated assessment from Lynn Water & Sewer is down 10.72% compared to FY24
- Preliminary estimate from Mass Water Resource Authority is down 7.35% compared to FY24

- Includes subsidy of \$1,389,491 to the Solid Waste Enterprise fund which will support the waste, composting, and recycling initiatives.

PUBLIC SAFETY

Increase of \$227,501, +2.79%, over FY24, total FY25 budget: \$8,369,643

- Continued efforts to manage staffing and overtime costs.
- Increase for City of Lynn for regional dispatch services.
- Additional investments for the Harbormaster

HUMAN SERVICES

Increase of \$28,516, +2.40%, over FY24, total FY25 budget: \$1,218,372

- Continued development of the Senior Center staff and returning programming.
- Proposed Library budget continues to support development of Library based Community Programs.

PUBLIC SCHOOLS

Increase of \$1,190,383, +3.84%, over FY24, total FY25 budget: \$32,199,096

- This reported increase in funding to the School Department does not include funding from the nonresident tuition revolving fund that was established in FY21 to provide direct support to the School Department's operations of \$1,834,422.

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 \$72,195,892 x 10% = \$7,219,589. As of 1/31/24 the Stabilization Fund has a balance of \$6,397,124 (or 8.86% of the operating budget), which is below the lower limit of 9% or \$6,497,630.
- Recommended General Fund Operating Budget of \$72,195,892 x 4% = \$2,887,836. As of 1/31/24 the Capital Stabilization Fund has a balance of \$1,423,085 (or 1.97% of the operating budget), which is below the lower limit of 2% or \$1,443,918.

The OPEB Liability (primarily health insurance benefits to retired public employees) is an area that we will need to continue to focus in on.

The fiscal prudence that has occurred over the past few years helped us to increase our bond rating from Standard & Poors at AA+ (the 2nd highest possible rating) to AAA (the highest possible rating) in 2024. We will continue to uphold the financial prudence that has helped us to achieve this rating.

<u>RESERVE FUND BALANCE</u>	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024*
FREE CASH	\$3,161,170	\$4,430,176	\$4,716,580	\$3,164,503	\$3,630,045	\$3,630,509	\$2,709,832
GENERAL STABILIZATION FUND	\$5,058,310	\$5,905,117	\$6,750,956	\$7,185,169	\$7,125,102	\$6,267,052	\$6,397,124
CAPITAL STABILIZATION FUND	\$609,980	\$866,286	\$974,122	\$1,281,189	\$1,678,331	\$1,396,168	\$1,423,085
OPEB TRUST FUND	\$1,775,191	\$2,187,015	\$2,396,196	\$3,099,789	\$3,150,060	\$3,418,622	\$3,588,018
*Unaudited Year-to-Date							

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 \$204,704 which is below the estimate. It should be remembered that the five-year average of new growth-related is \$528,839. We will continue to monitor building permits issued and develop a deeper analysis that studies the correlation between permit revenue and new growth captured.

NEW GROWTH	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
ADDED TO LEVY LIMIT	\$616,414	\$438,564	\$379,936	\$677,032	\$642,119	\$634,977	\$204,704

This year, I will continue to work with the Select board and the Town Finance Team 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 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. The following table shows the 5-year history of Swampscott's tax rates and average single family tax bills:

TAX RATE / \$1,000	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
RESIDENTIAL	\$16.00	\$15.20	\$14.30	\$13.80	\$12.83	\$11.74	\$11.49
COMMERCIAL	\$28.83	\$27.45	\$25.85	\$24.90	\$23.20	\$21.04	\$21.23
AVG TAX BILL (PER MASS DATABANK)	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
SINGLE FAMILY HOME	\$9,073	\$9,022	\$8,999	\$8,999	\$9,128	\$9,677	\$10,302

TA 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 have developed over decades and cannot be fully solved in one budget cycle. For several years now, we have significantly slowed the growth of the operating budget and are at a point where we must focus on economic development to help balance the broader demands facing the Town. These include:

- The cost of retiree health insurance is growing at an extraordinary pace as health insurance far outpaces the financial guidelines established.
- Collective Bargaining Agreements include language with costly 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.
- While we negotiated a multi-year Solid Waste contract that has, for the short term, stabilized some dramatic increases we have seen in recent years to the Solid Waste Budget, there are concerns on the horizon. As with last year, we are proposing a budget that creates a solid waste Enterprise Fund to help continue the focus on innovative ideas to the solid waste and recycling challenges facing Swampscott and the Commonwealth.
- We continue to see a constant eroding of the commercial tax base in Swampscott as many parcels that were previously commercial are giving way to residential development. Ensuring a vibrant local economy is necessary to ensure we preserves a sense of place, but it also a way of sharing the tax burden between residents and the business community. Specifically, the need to see Vinnin Square and the MBTA neighborhood support a revitalized commercial area is critical as we seek to balance the broader financial priorities.

LOOKING FORWARD

Swampscott is on the move, and we are all working hard to drive changes that will build a stronger tomorrow. It is hard not to be excited about the possibilities facing Swampscott but there are critical discussions about how we must prioritize these limited dollars for the broadest public purpose. However, we certainly can be proud of the fact that Swampscott is doing our best to make key investments in Open Space, Education, Public Safety, Inclusivity, our Seniors, and our Veterans.

The work of Community Building is never easy but when we can help balance the priorities and ensure we address all of the key priorities, Swampscott's future has never been brighter. A few of the key priorities that we advanced in 2023 & 2024 that are worth highlighting:

- *Out ongoing efforts to define the possibilities of the Town owned Hawthorne Restaurant property See Here: [Hawthorne-by-the-Sea Visioning | Swampscott, MA \(swampscottma.gov\)](https://www.swampscottma.gov/hawthorne-by-the-sea-visioning)*
- *We have issued a successful RFP process to find a hotel developer to convert the Hadley School and bring new economic vitality to the historic downtown and we have selected Clearview Investments. See here: <https://www.swampscottma.gov/hadley-elementary-school-reuse-advisory-committee/files/hotel-hadley-rfp-proposal-clearview>*
- *Continued the extraordinary regional efforts to advancement efforts to clean up King's Beach and evaluate all of Swampscott's Infrastructure assets.*
- *Advancement on the Harbor and Waterfront Plan and Resiliency efforts to address sea level rise and resiliency.*
- *Advancement on the efforts to build Veterans Housing for Swampscott*
- *Advancement of efforts to build a truly inclusive community advance work with a consultant to advise the Town on Diversity, Equity, and Inclusivity.*
-

While there are many who choose to only see the negative and, it is impossible to deny the progress we are making to help Swampscott reach its potential. 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.

I continue to be inspired by the work of Swampscott's Department Heads and employees 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 as we build community. I am grateful for the dedication and leadership provided by a cadre of dedicated leaders working for Swampscott.

I am proud that Swampscott will continue to benefit from the dynamic leadership, strong financial position, sustainable infrastructure, and can-do leadership demonstrated by Town Staff and Local Officials. I want to express my thanks and appreciation to Swampscott's Financial Team, including Director of Finance & Administration Amy Sarro and Town Treasurer Patrick Luddy for all their inspiring teamwork as we build a stronger and more financially sustainable future for Swampscott.

I would also like to especially thank Pete Kane, Assistant Town Administrator/Director of Planning & Land Use, Gino Cresta, Assistant Town Administrator/Public Works Director, Fire Chief Graham Archer, Police Chief Ruben Quesada, and our entire dedicated team for the continued support and assistance in meeting our shared Town financial and civic goals. I especially want to thank Dianne Marchese and Jody Watts in the TA/Select Board for all the work on this budget book and their efforts every day!

I also want to thank every Town employee, committee volunteer, resident, Town Meeting members, our Town's legislative delegation State Senator Crighton and State Representative Armini. We are fortunate to have their inspired service to the Swampscott and our Commonwealth.

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's leadership and Capital Improvement Committee's efforts for their civic dedication and commitment for our shared efforts to find strategic balance.

It is clear we have much work to do but we are all eager to continue the work ahead to inspire the best in such a remarkable community!



Town Administrator



Section 1



Budget Overview & Policies

Town of Swampscott



BUDGET POLICY OBJECTIVES & RELATED GOALS



The FY25 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.



BUDGET OVERVIEW

BUILDING THE BUDGET

The budget is a blueprint of Town services and facilities for FY25. 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 FY25 was initiated in December 2023, in accordance with the budget timeline.

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



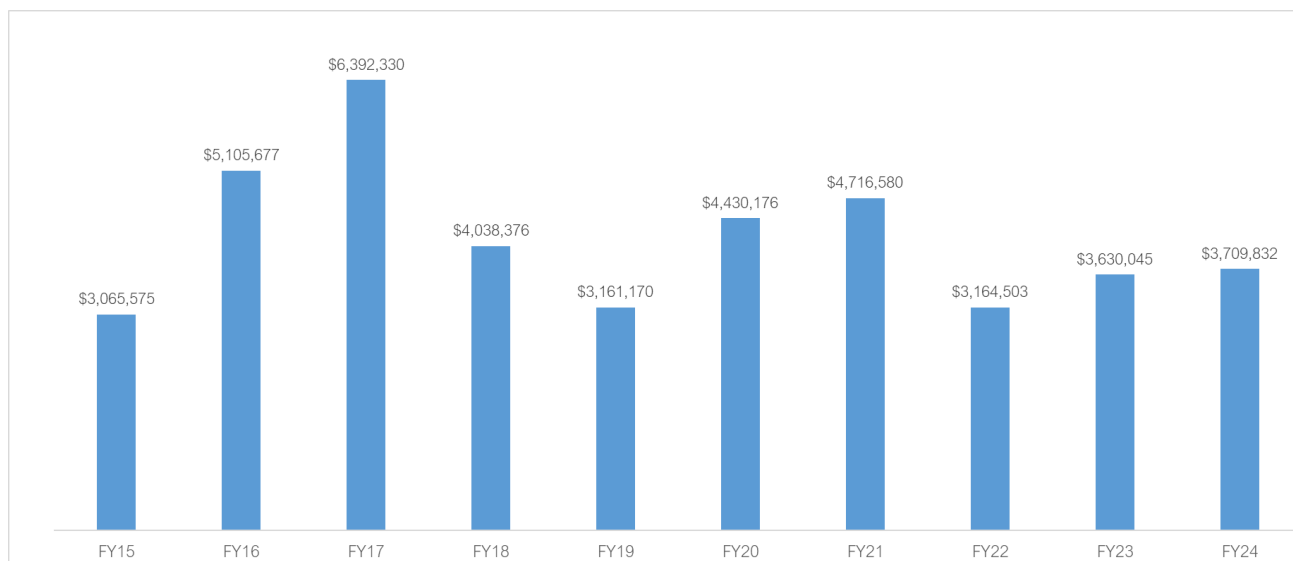
Fund balance and reserve policies should be established to protect the Town from unforeseen increases in expenditures, reductions in revenues, (or a combination of both), or any other extraordinary events. Fund balance and reserve policies also serve to provide an additional source of funding for capital 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, FY15-FY24



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.

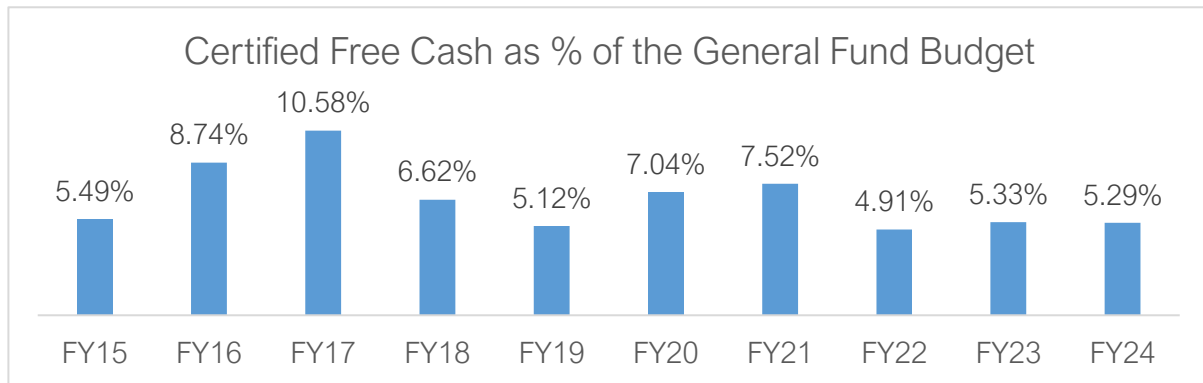


BUDGET OVERVIEW

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 A % OF BUDGET FY15-FY24



Free Cash levels escalated in 2016 & 2017 due to over-appropriating for expenses and underestimating for revenues. Free cash has since stabilized as the Town has a goal of maintaining free cash at a level equal to 3-5% 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

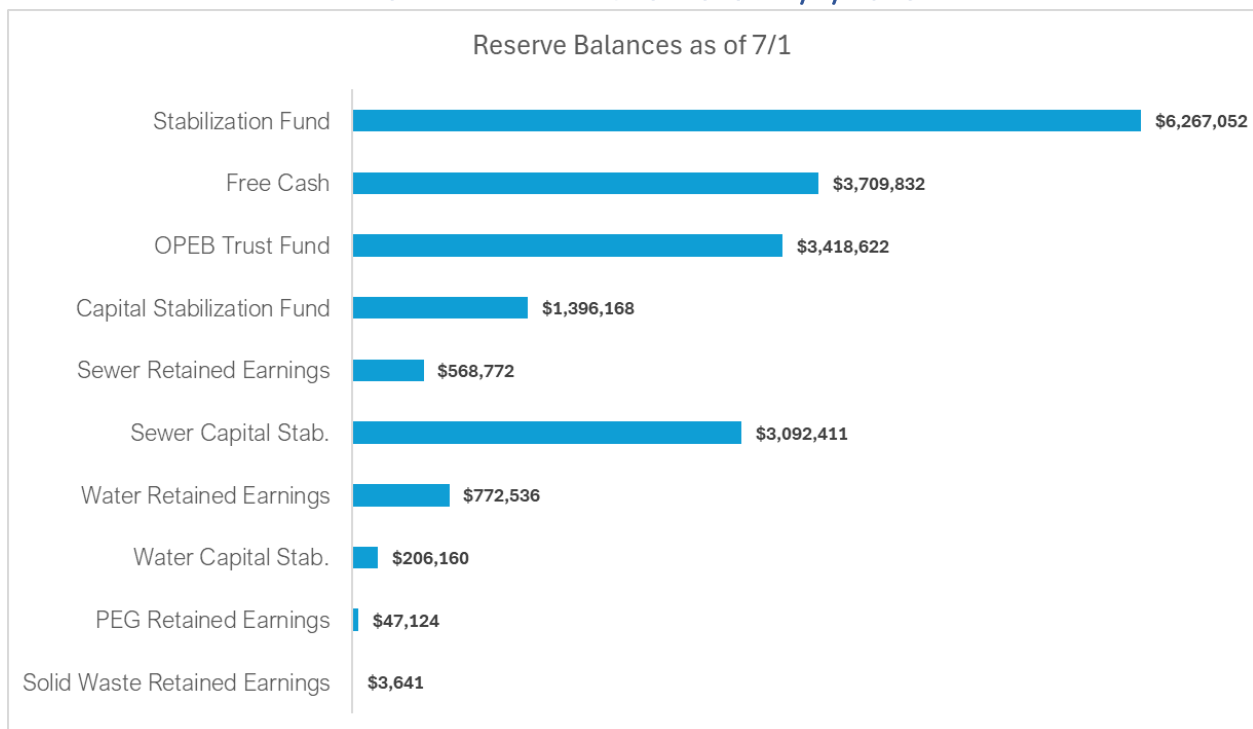
The Town will endeavor to maintain a balance of 2 to 4 percent of the current operating budget in the capital stabilization fund. Withdrawals from the capital stabilization fund should only be used to make emergency repairs or to replace capital assets that are unexpectedly damaged or destroyed when 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 contribution once the Town has paid 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 four fiscal years as free cash was appropriated to build up reserves, which is a key financial indicator.

RESERVE BALANCES AS OF 7/1/2023





DEVELOPMENT OF THE FY25 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 process 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 FY25 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 two budget scenarios: one that featured level-funded expenses, and one that reflected a 10% reduction.

STRATEGIC BUDGET

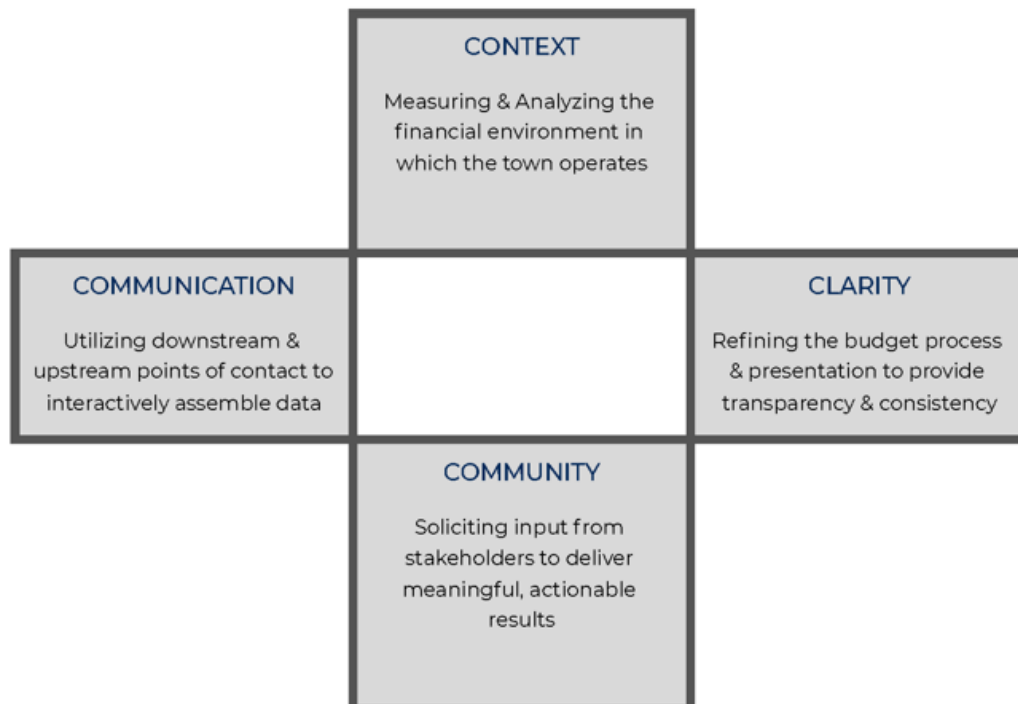
The budget process begins with a review of the adopted long-term plans including the Financial Plan and the Capital Improvement Plan. The linkage to the long-term plans provides the strategic context for the budget and reinforces the budget's role of implementing priorities within these plans.

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.





Section 2



Revenue Overview

Town of Swampscott



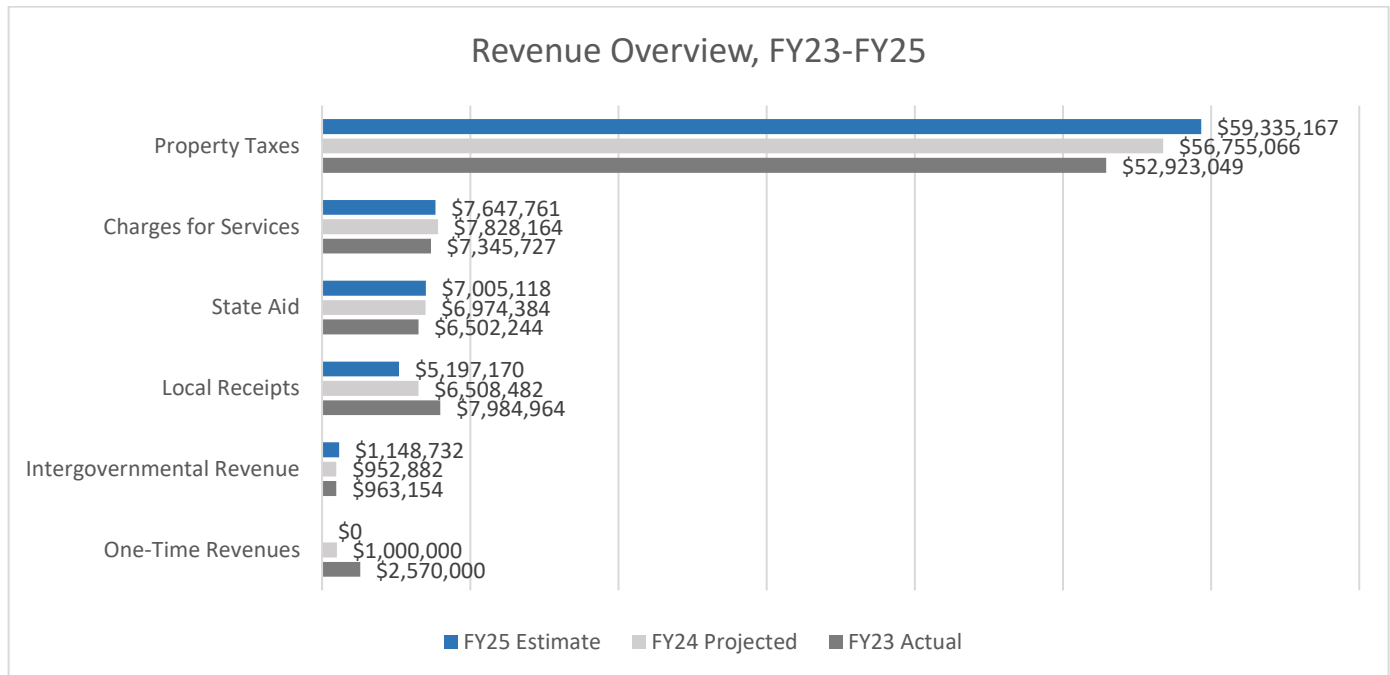
OVERVIEW OF ESTIMATED REVENUE



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 license fees. Property tax revenue is subjected to limitations in state law to 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 FY25.





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 FY23, adjusting property values to within 90% of market value. 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 7 years, the Town has worked to mitigate increases to the average single family tax bill resulting from operations. In a ten-year period (2014-2023), Swampscott's average single family tax bill increased +12.6%. In the same period, Essex County saw a +37.75% average bill increase. In FY25 the tax levy is expected to increase by 2.0%, plus new growth, per local policy, 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. For FY25, excess levy capacity is projected to be \$6,420,962 (10.8% of the projected levy).
- **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 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

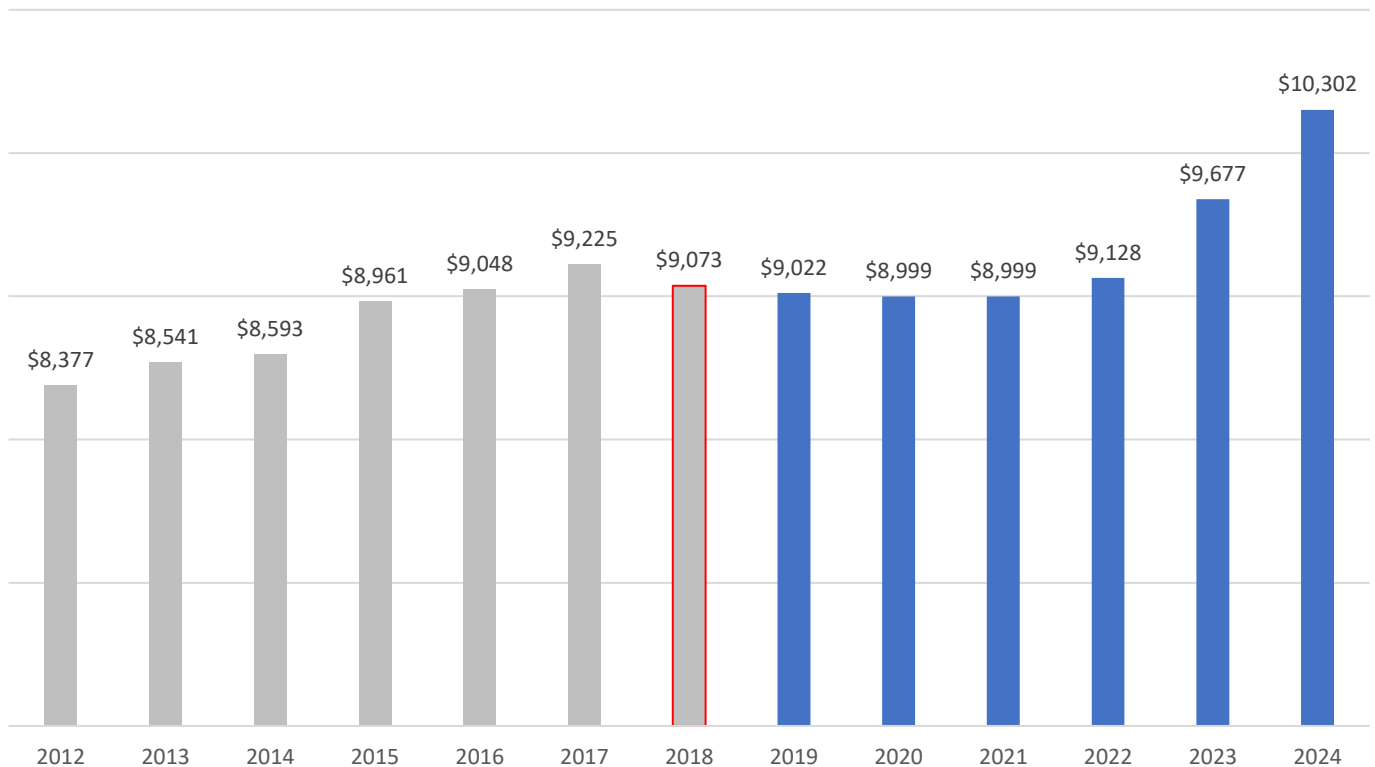


AVERAGE SINGLE-FAMILY TAX BILL 2012-2023

Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill
2012	\$ 1,596,658,100	3,429	\$ 465,634	\$ 8,377
2013	\$ 1,554,460,700	3,429	\$ 453,328	\$ 8,541
2014	\$ 1,576,155,500	3,430	\$ 459,521	\$ 8,593
2015	\$ 1,799,074,500	3,443	\$ 522,531	\$ 8,961
2016	\$ 1,797,620,900	3,443	\$ 522,109	\$ 9,048
2017	\$ 1,822,855,500	3,448	\$ 528,670	\$ 9,225
2018	\$ 1,958,006,900	3,453	\$ 567,045	\$ 9,073
2019	\$ 2,052,999,200	3,459	\$ 593,524	\$ 9,022
2020	\$ 2,178,519,500	3,462	\$ 629,266	\$ 8,999
2021	\$ 2,260,808,700	3,467	\$ 652,094	\$ 8,999
2022	\$ 2,465,274,700	3,465	\$ 711,479	\$ 9,128
2023	\$ 2,857,657,400	3,467	\$ 824,245	\$ 9,677
2024	\$ 3,106,885,100	3,465	\$ 896,648	\$ 10,302

*Source: MA Department of Revenue

Average Single Family Tax Bill, FY12-Present



*Source: MA Department of Revenue

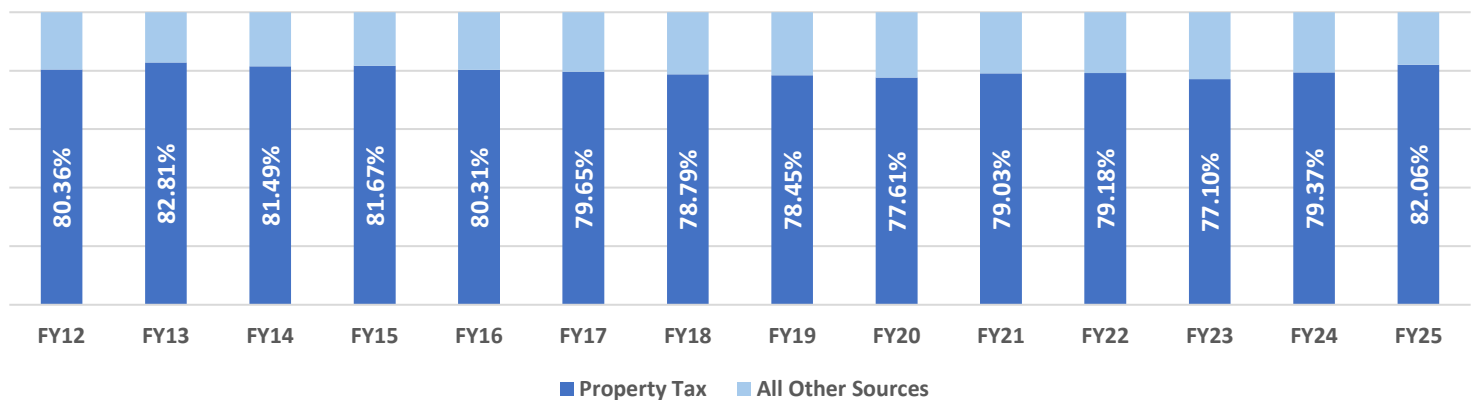


OVERVIEW OF ESTIMATED REVENUE

The high percentage of property tax as a total of the general fund revenues 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 regarded as more dependable, resulting in a higher level of budget stability.

Swampscott has a heavy reliance on taxes to support the budget. Historically, Property tax has accounts for greater than 80% of general fund revenues. In the years following FY15, reliance on property tax has been reduced slightly to below 80%. In FY21, a change in accounting method for receipts from the SPS – Nahant agreement contributed to an abnormal increase to this metric, as calculated by the Department of Revenue. In FY23, Stabilization Funds were applied to reduce the levy to address a sizable increase to the levy as debt payments on construction of the new elementary school began. For FY25, the levy as budgeted accounts for 82.06% of general fund revenues, a 2.68% increase vs FY24 figures. As we approach tax-rate recapitulation time in December, revenue estimates are revised and the town considers use of one-time funds to reduce the tax rate. Generally, this will result in the metric being less at year-end than expected at budget time.

Property Tax as % of General Fund Revenue, FY12-FY25 (Estimated)



*Source: MA Department of Revenue

OVERVIEW OF ESTIMATED REVENUE



LOCAL RECEIPTS

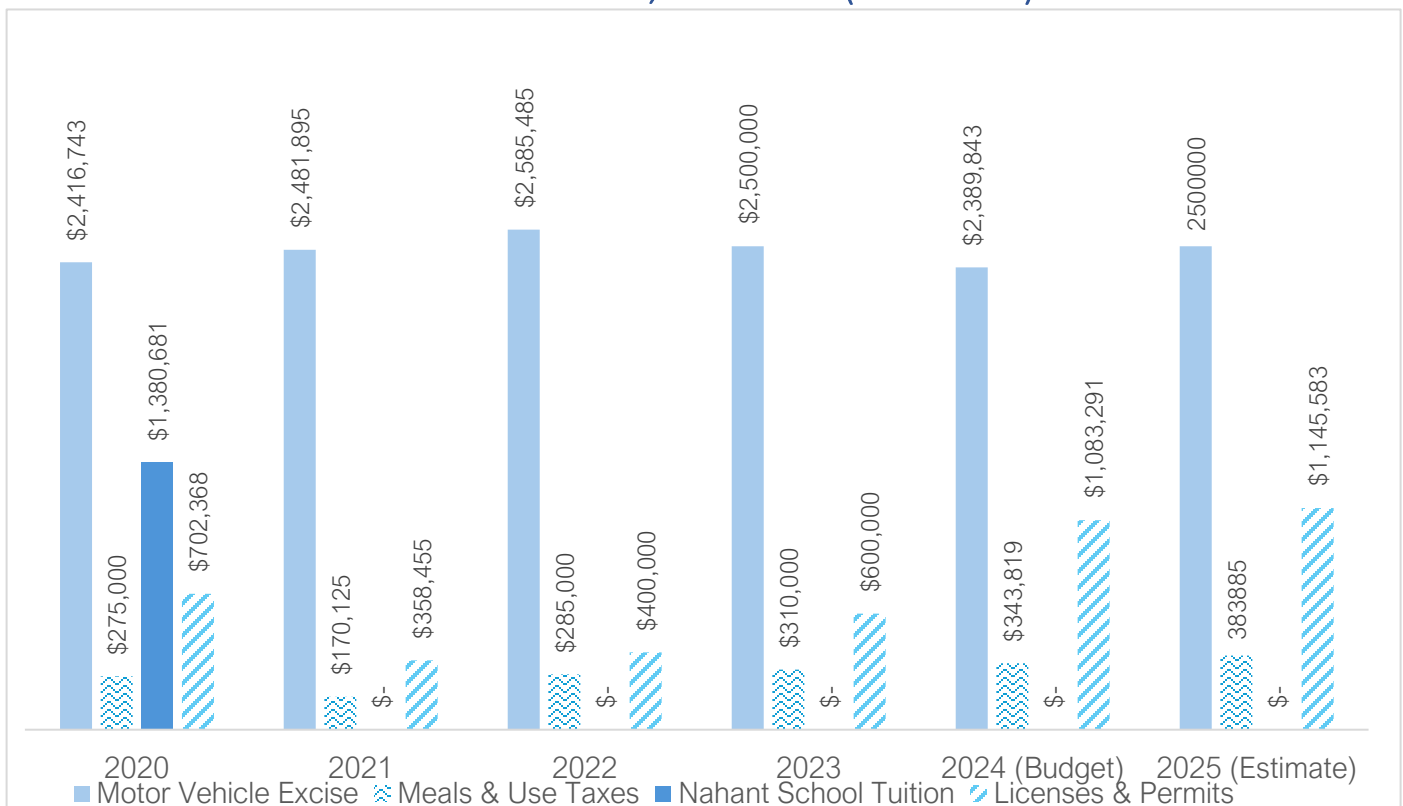
While property taxes make up a significant portion of the Town's revenue sources, another important series of categories of revenue that make up a substantial part of the Town's financial picture is revenue obtained through local services, and are related directly to the local economy.

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 are now be deposited into that fund and will no longer be part of the general fund revenue stream. The amounts listed here are historical only.
- **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, FY20-FY25 (ESTIMATED)





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.

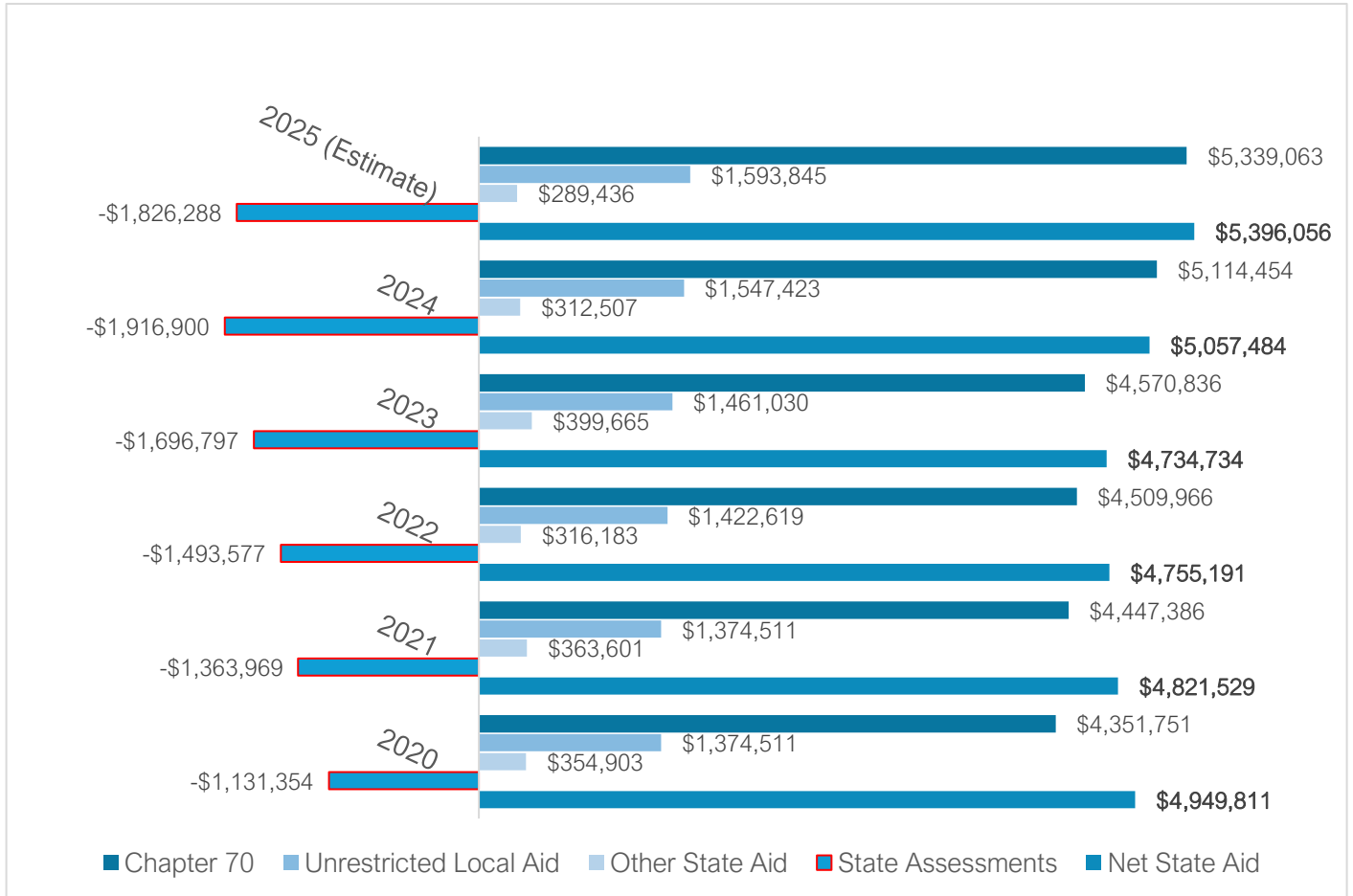
Other Categories: There are some other categories that are intended to fund specific local issues that are important statewide.

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, FY20-FY25 (ESTIMATED)





Section 3



Budget Summary

Town of Swampscott





Town of Swampscott
Summary of Recommended Appropriations
For Fiscal Year 2025

Function/Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	5 Year Average	ATM Voted Budget FY2024	YTD FY2024	TA Budget FY2025	% Variance vs. Budget FY24
<u>LEGISLATIVE/TOWN MEETING</u>										
TOWN MODERATOR	\$0	\$0	\$151	\$0	\$130	\$56	\$200	\$61	\$200	0.00%
FINANCE COMMITTEE	\$2,995	\$1,720	\$2,710	\$2,691	\$2,714	\$2,566	\$3,010	\$1,710	\$3,000	-0.33%
RESERVE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$0	\$125,000	0.00%
TOTAL LEGISLATIVE/TOWN MEETING	\$2,995	\$1,720	\$2,861	\$2,691	\$2,844	\$2,622	\$128,210	\$1,771	\$128,200	-0.01%
<u>ADMINISTRATION & FINANCE</u>										
SELECTBOARD	\$10,531	\$13,236	\$9,639	\$12,630	\$19,239	\$13,055	\$16,500	\$7,213	\$22,000	33.33%
TOWN ADMINISTRATOR	\$222,927	\$239,836	\$260,888	\$269,753	\$297,343	\$258,149	\$299,169	\$0	\$310,030	3.63%
TOWN ACCOUNTANT	\$269,181	\$210,727	\$208,723	\$235,816	\$263,244	\$237,538	\$280,217	\$180,217	\$280,449	0.08%
ASSESSORS	\$192,233	\$113,560	\$113,021	\$129,021	\$138,840	\$137,335	\$131,628	\$93,087	\$143,805	9.25%
TREASURER/COLLECTOR	\$368,175	\$391,884	\$353,549	\$327,539	\$356,316	\$359,493	\$366,726	\$209,415	\$376,207	2.59%
INFORMATION TECHNOLOGY	\$572,222	\$519,404	\$499,986	\$553,659	\$555,241	\$540,102	\$593,734	\$387,377	\$628,326	5.83%
PARKING ENFORCEMENT	\$5,814	\$3,894	\$1,176	\$2,520	\$2,217	\$3,124	\$3,291	\$1,904	\$3,291	0.00%
LEGAL/LIABILITY INSURANCE	\$570,086	\$654,642	\$726,904	\$703,268	\$1,042,056	\$739,391	\$897,500	\$1,038,436	\$987,500	10.03%
HUMAN RESOURCES	\$114,033	\$139,370	\$134,951	\$141,509	\$201,449	\$146,262	\$309,031	\$119,351	\$240,075	-22.31%
SALARY RESERVES/END OF EMPLOYMENT	\$294,866	\$265,057	\$204,331	\$194,220	\$217,219	\$235,138	\$132,429	\$90,240	\$323,205	144.06%
TOWN CLERK/ELECTIONS	\$204,621	\$197,909	\$202,141	\$184,119	\$167,032	\$191,164	\$179,850	\$81,123	\$209,280	16.36%
TOTAL ADMINISTRATION & FINANCE	\$2,824,689	\$2,749,519	\$2,715,309	\$2,754,053	\$3,260,196	\$2,860,753	\$3,210,075	\$2,208,363	\$3,524,167	9.78%
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>										
CONSERVATION COMMISSION	\$837	\$1,235	\$1,379	\$894	\$1,072	\$1,083	\$1,650	\$1,082	\$1,227	-25.64%
COMMUNITY DEVELOPMENT	\$120,464	\$228,314	\$201,213	\$223,671	\$177,871	\$190,307	\$231,664	\$101,783	\$289,665	25.04%
BOARD OF APPEALS	\$5,865	\$11,878	\$10,129	\$11,717	\$7,528	\$9,423	\$8,000	\$4,429	\$10,000	25.00%
BUILDING DEPT.	\$204,858	\$207,138	\$194,577	\$234,752	\$224,608	\$213,187	\$254,442	\$130,037	\$246,979	-2.93%
HEALTH DEPT.	\$97,494	\$123,855	\$217,123	\$168,419	\$179,166	\$157,212	\$195,316	\$106,421	\$197,030	0.88%
RECREATION	\$64,132	\$55,879	\$53,190	\$50,798	\$60,230	\$56,846	\$60,000	\$34,132	\$60,200	0.33%
HISTORICAL COMMISSION	\$766	\$5,194	\$1,487	\$6,279	\$4,238	\$3,593	\$3,000	\$917	\$5,000	66.67%
TOTAL COMMUNITY DEVELOPMENT	\$494,416	\$633,493	\$679,098	\$696,530	\$654,713	\$631,650	\$754,072	\$378,802	\$810,101	7.43%
<u>PUBLIC SERVICES</u>										
FACILITIES	\$401,111	\$468,569	\$486,404	\$506,029	\$510,214	\$474,466	\$542,627	\$286,481	\$545,209	0.48%
DPW - CEMETERY	\$184,001	\$192,137	\$183,495	\$211,833	\$178,436	\$189,980	\$188,153	\$85,145	\$191,894	1.99%
DPW - GENERAL	\$1,255,154	\$1,176,360	\$1,151,341	\$1,330,479	\$1,129,447	\$1,208,556	\$1,294,173	\$790,054	\$1,306,058	0.92%
SOLID WASTE/RECYCLING	\$1,307,350	\$1,463,324	\$1,517,073	\$1,364,023	\$127,722	\$1,155,898	\$0	\$1	\$3	0.00%
TOTAL PUBLIC SERVICES	\$3,147,617	\$3,300,391	\$3,338,313	\$3,412,364	\$1,945,819	\$3,028,901	\$2,024,953	\$1,161,681	\$2,043,164	0.90%

Function/Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	5 Year Average	ATM Voted Budget FY2024	YTD FY2024	TA Budget FY2025	% Variance vs. Budget FY24
<u>PUBLIC SAFETY</u>										
POLICE	\$4,195,046	\$3,878,135	\$3,918,444	\$4,280,525	\$4,118,409	\$4,078,112	\$4,121,404	\$2,548,147	\$4,235,219	2.76%
CONSTABLES	\$0	\$0	\$0	\$0	\$100	\$20	\$100	\$100	\$100	0.00%
HARBORMASTER	\$26,590	\$26,256	\$45,377	\$25,317	\$30,600	\$30,828	\$25,549	\$17,079	\$29,049	13.70%
FIRE	\$3,597,260	\$3,568,002	\$3,738,026	\$3,905,622	\$3,909,608	\$3,743,704	\$3,987,589	\$2,572,655	\$4,097,775	2.76%
EMERGENCY MANAGEMENT	\$1,000	\$6,563	\$5,393	\$2,173	\$5,298	\$4,085	\$7,500	\$4,236	\$7,500	0.00%
TOTAL PUBLIC SAFETY	\$7,819,896	\$7,478,957	\$7,707,240	\$8,213,636	\$8,064,015	\$7,856,749	\$8,142,142	\$5,142,216	\$8,369,643	2.79%
<u>HUMAN SERVICES</u>										
SENIOR CENTER	\$119,593	\$125,253	\$98,054	\$223,092	\$256,598	\$164,518	\$263,656	\$156,828	\$281,455	6.75%
VETERANS SERVICES	\$79,517	\$47,019	\$65,314	\$90,252	\$75,409	\$71,502	\$83,200	\$15,176	\$83,200	0.00%
LIBRARY	\$696,517	\$700,907	\$683,982	\$730,451	\$771,660	\$716,703	\$843,000	\$498,786	\$853,717	1.27%
TOTAL HUMAN SERVICES	\$895,626	\$873,180	\$847,350	\$1,043,795	\$1,103,666	\$952,723	\$1,189,856	\$670,791	\$1,218,372	2.40%
<u>REGIONAL VOCATIONAL DISTRICT</u>										
REGIONAL VOCATIONAL DISTRICT	\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	\$381,842	\$436,046	-14.58%
TOTAL REGIONAL VOC TECH DISTRICT	\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	\$381,842	\$436,046	-14.58%
<u>SWAMPSCOTT PUBLIC SCHOOLS</u>										
SWAMPSCOTT PUBLIC SCHOOLS	\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	\$31,008,713	\$32,199,096	3.84%
<i>Nahant Tuition Revolving</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.00%</i>
<i>Special Education Tuition Revolving</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.00%</i>
TOTAL PUBLIC SCHOOLS (incl. revolving funds)	\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	\$31,008,713	\$32,199,096	3.84%
<u>OTHER</u>										
DEBT SERVICE	\$3,307,292	\$3,055,320	\$3,514,313	\$3,392,929	\$6,847,786	\$4,023,528	\$7,069,844	\$3,193,647	\$7,505,183	6.16%
EMPLOYEE BENEFITS	\$11,176,069	\$11,659,187	\$12,177,830	\$12,647,455	\$13,198,919	\$12,171,892	\$14,181,225	\$9,917,012	\$14,135,632	-0.32%
STATE ASSESSMENTS & OFFSETS	\$897,582	\$1,131,354	\$1,285,431	\$1,672,962	\$1,762,062	\$1,349,878	\$1,916,900	\$803,777	\$1,826,288	-4.73%
TOTAL OTHER	\$15,380,943	\$15,845,861	\$16,977,574	\$17,713,346	\$21,808,766	\$17,545,298	\$23,167,969	\$13,914,436	\$23,467,103	1.29%
TOTAL EXPENSES GENERAL FUND	\$60,182,374	\$61,203,778	\$61,447,017	\$63,800,404	\$67,693,408	\$62,865,396	\$70,136,465	\$54,868,614	\$72,195,892	2.94%
<u>ENTERPRISE FUNDS</u>										
SEWER EXPENSES	\$2,477,544	\$2,612,117	\$2,610,083	\$3,204,062	\$3,204,062	\$2,821,574	\$3,034,185	\$1,537,770	\$2,965,359	-2.27%
WATER EXPENSES	\$3,456,864	\$3,921,253	\$4,031,916	\$4,316,521	\$4,316,521	\$4,008,615	\$4,522,368	\$2,862,775	\$4,293,773	-5.05%
PEG EXPENSES	\$0	\$178,219	\$236,764	\$345,266	\$345,266	\$221,103	\$184,997	\$133,956	\$200,400	8.33%
SOLID WASTE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,074	\$907,756	\$1,578,219	1.82%
TOTAL EXPENSES ENTERPRISE FUNDS	\$5,934,408	\$6,711,589	\$6,878,762	\$7,865,849	\$7,865,849	\$7,051,291	\$9,291,624	\$5,442,257	\$9,037,752	-2.73%
TOTAL APPROPRIATIONS	\$66,116,782	\$67,915,366	\$68,325,779	\$71,666,253	\$75,559,257	\$69,916,688	\$79,428,089	\$60,310,871	\$81,233,644	2.27%



Section 4



Department Budgets

Town of Swampscott



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

- As the pandemic waned last year, it was exciting to see the resurgence and addition of many activities, events, and programs. An intentional effort was made to expand and improve the traditional holiday and Town programming to enhance Swampscott's inclusivity and celebrate our diversity. Juneteenth and Pride Day celebrations as well as townwide porch fests, yard sales, concerts and family-friendly beer festivals are all now part of the annual town calendar for residents and visitors to enjoy. I am extraordinarily proud of these events and efforts to build community.
- In the first year out of Civil Service, Swampscott has made great strides with advancing efforts to build a more inclusive, comprehensive hiring process for the Swampscott Police and Fire Departments. (This past year, we have hired the two Black Fire Fighters, two women Fire Fighters, and three Hispanic Police Officers.)

PREVIOUS YEAR ACCOMPLISHMENTS

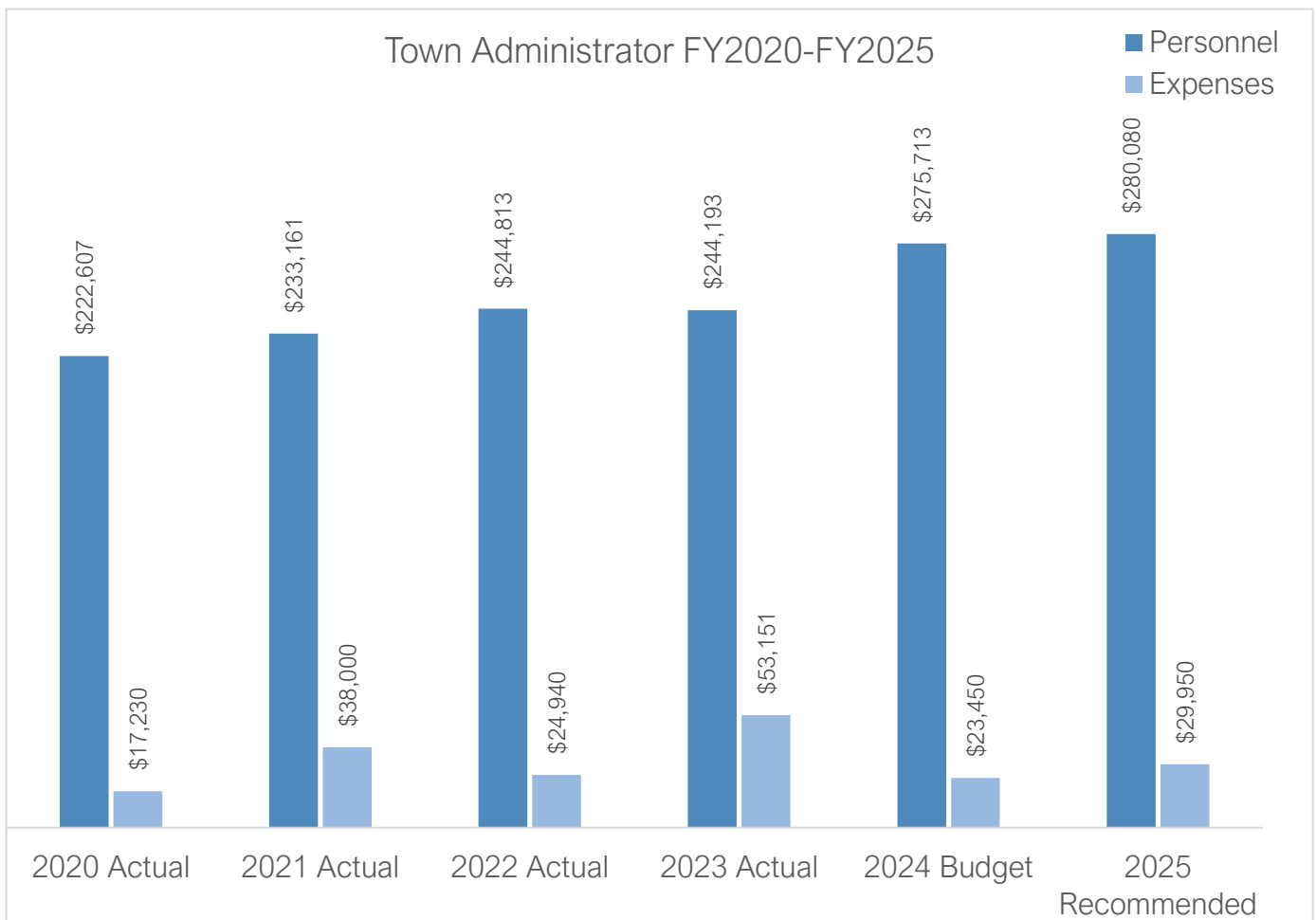
- The Town has successfully negotiated all five (5) of the collective bargaining contracts for Town Unions. Currently, all Union contracts are settled. The Town has just opened negotiations with the Town Hall Administrative Professionals Union on their next contract agreement. We also plan on opening negotiations later in the year for the Fire, Library, and Police Unions whose contracts expire at the end of FY25.
- I am grateful for the approval of a townwide consolidated elementary school that will serve all of the students in Swampscott. This new school will be a hallmark of this generation's support for education, and I want to thank all of those who advanced the efforts for this needed investment.
- This past year we also received the authorizations to acquire the Hawthorne Restaurant property and two other undeveloped land parcels behind Archer Street, the most significant land and open space acquisitions in Swampscott in the last 50 years.
- Advocated against the implementation of the Block 2 Procedure Recommendations for Boston Logan Airport Community Noise Reduction which would redirect flights over coastal communities and environmental resources.
- Successfully advanced advocacy for \$2.5 Million in additional funding for King's Beach clean-up. The town is taking a leadership role in bringing local, state and federal partners together to address this critical need and this past year we have completed a feasibility study to address the contamination of the beach.
- The Town continues to advance the broader goals of the Harbor and Waterfront Plan. This year, the Town continued efforts funded through an \$80K grant and \$50K from the State Budget to advance the design concepts for a resilient pier and waterfront.



OFFICE OF THE TOWN ADMINISTRATOR

FY25 GOALS

- Improve transparency and community outreach on Town projects and initiatives.
- Continue to advance the construction of the New Elementary School.
- Advance efforts to redevelop the Hadley School.
- Seek state and federal funds to advance the development of Antony's Hawthorne.
- Continue to advance strategies to fund and clean up King's Beach.
- Support and promote affordable housing development in Swampscott.
- Enforce strong financial policies and internal controls to improve transparency and to continue Swampscott's work towards a secure and stable financial path.
- Continue to prioritize Diversity, Equity, and Inclusion in the Workplace and Community.
- Work to support the efforts of the Climate Action Plan Committee and their goals.
- Develop a Master Plan and development strategies for Vinnin Square to maximize new growth and enhanced quality of life.





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.



Amy Sarro
Director of Finance
& Administration

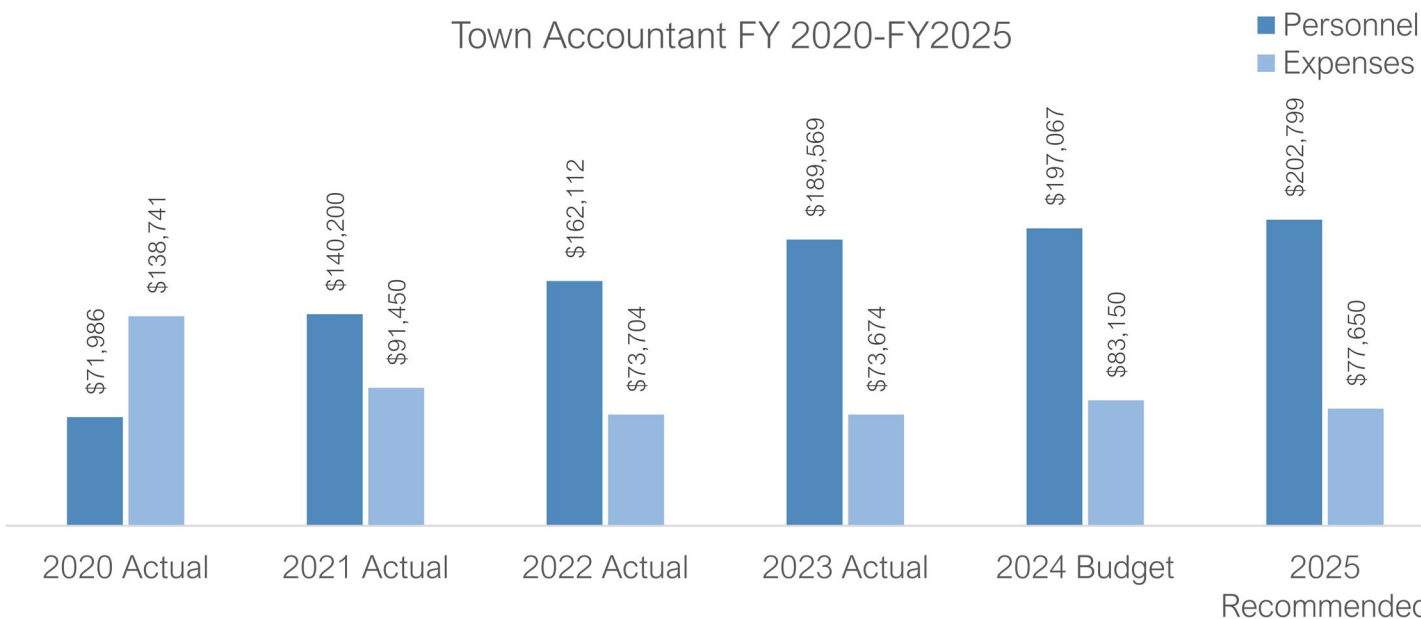
PREVIOUS YEAR ACCOMPLISHMENTS

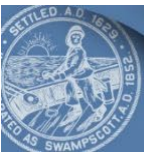
- S&P Global Ratings raised its long-term rating on Swampscott, Mass.' general obligation (GO) bonds outstanding to 'AAA' from 'AA+'.
- Received the Governmental Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting for the FY2022 Annual Comprehensive Financial Reports
- Awarded the Governmental Finance Officer's Association's Distinguished Budget Presentation Award for FY2023
- Worked to ensure the fiscally responsible attainment of open space and affordable housing
- Advanced the Capital projects timeline for approval before budget review

FY25 GOALS

- 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 3
- Comprehensive Financial Forecast presentation in the fall

Town Accountant FY 2020-FY2025





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 Department determines fair market value of all property for the purposes of taxation, administers motor vehicle and boat excise taxes in a fair and efficient manner, administers the statutory exemption program for eligible taxpayers, and in conjunction with the Town Accountant, prepares the annual recap for the purpose of setting the annual tax rate.



Cheryl Moschella
Assessing Director

SIGNIFICANT CHANGES

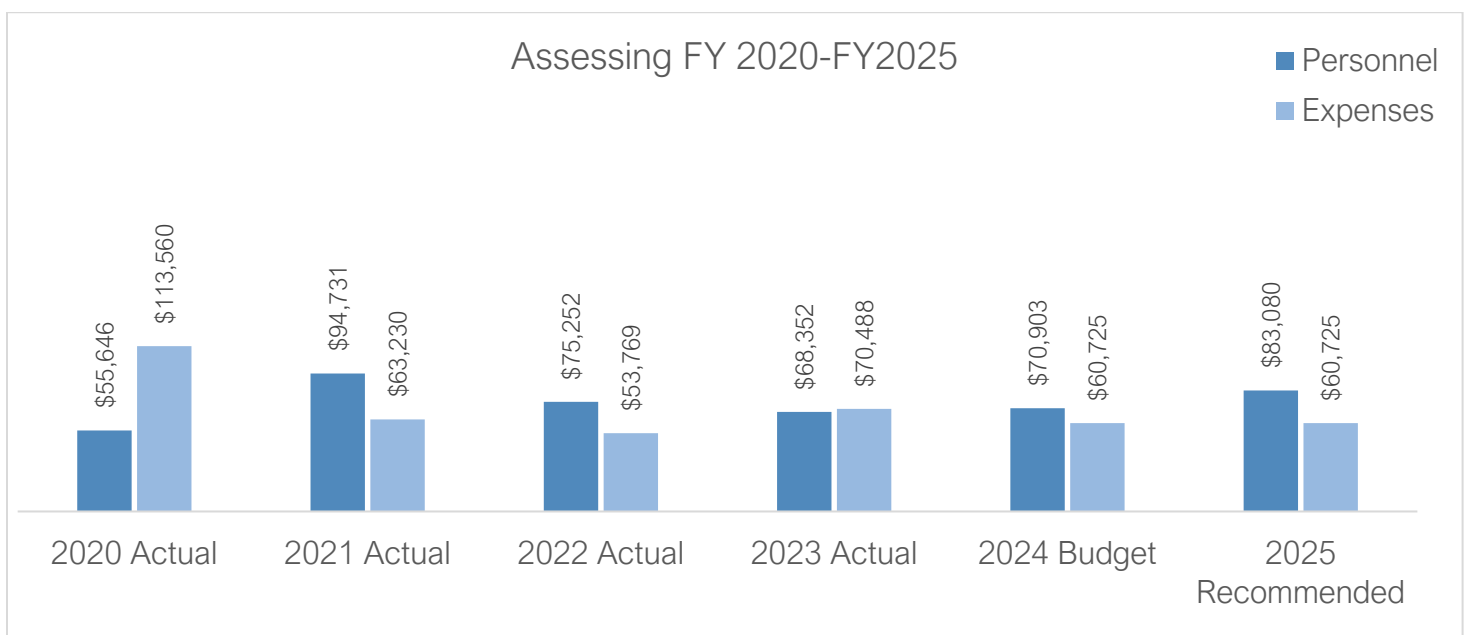
In March 2023, Cheryl Moschella joined the office as the Director of Assessment.

PREVIOUS YEAR ACCOMPLISHMENTS

- Completed state mandated FY2023 recertification of all real estate and personal property on time which included an in-depth review of value calculations and methodologies used to determine fair market value of real estate and personal property.
- Completed Classification hearing and recap, received DOR certification of values and tax rate.
- Began review of valuation methods, including land values and neighborhood delineations.

FY25 GOALS

- Utilize vendors and technology to capture all new growth including any which was previously unrecorded, complete and submit new growth to the DOR.
- Continue streamlining all assessing processes and increase online options for customers.
- Complete comprehensive review of all I residential and commercial values, meet and exceed all DOR requirements for revaluation.
- Complete Tax Recap and hold Classification Hearing by the end of November.





TREASURER/COLLECTOR

MISSION STATEMENT

The Treasurer's Office is charged with preserving, protecting and managing the financial resources and assets of the Town. The Treasurer is responsible for overseeing the receipt and disbursement of all town funds, as well as depositing and investing Town funds in compliance with Massachusetts General Laws, Local Laws and policies, and best practice. Additionally, the Treasurer's Office facilitates the issuance and payment of municipal debts.

The Collector's Office is responsible for the billing and collection of all taxes, fees and charges committed and due the town. To meet this responsibility, the Collector's Office issues bills for real and personal property taxes, motor vehicle excise taxes, boat excise taxes, water and sewer charges, and miscellaneous departmental receivables. The Collector uses collection methods prescribed by Massachusetts General Law to ensure amounts committed are collected timely and in full, and that the town's revenue requirements are met each fiscal year to fund appropriations authorized by town meeting.



Patrick Luddy
Treasurer / Collector

SIGNIFICANT CHANGES

The Collector's Office reduced its headcount by one FTE. These resources were redeployed to support the department of public works going into FY2025.

Changes in economic conditions are being monitored closely by the Treasurer's office as we continue to seek opportunities for efficient investment of town funds whilst mitigating risk and preserving principal.

PREVIOUS YEAR ACCOMPLISHMENTS

- Issued approximately \$21.0 million of bond anticipation notes and approximately \$4.9 million of general obligation bonds to finance various capital projects authorized by town meeting. S&P Global Ratings raised its long-term rating on Swampscott, Mass.' general obligation (GO) bonds outstanding to 'AAA' from 'AA+'.
- Expanded payment options available to residents and businesses via the web.
- Returned approximately \$43,000 of unclaimed property to residents, business-owners, vendors, and employees.

FY25 GOALS

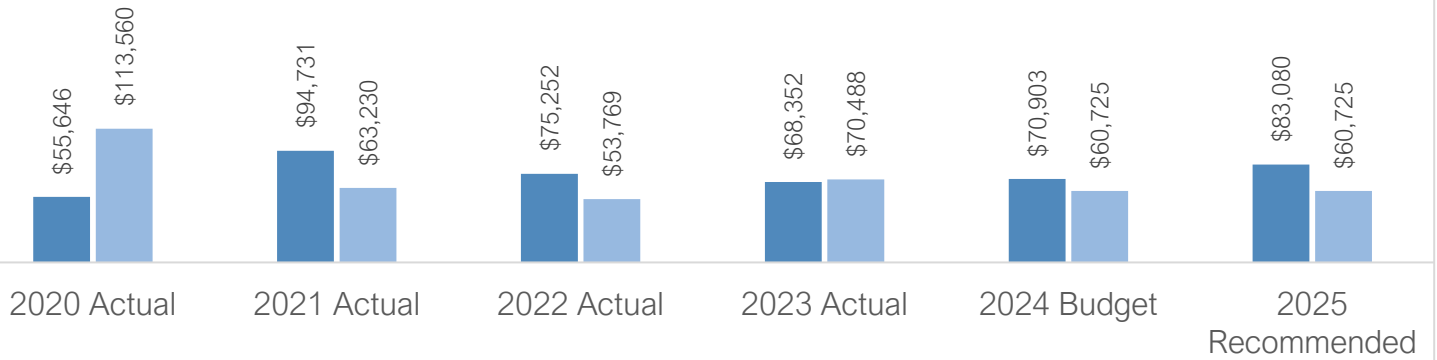
- Build a comprehensive capital plan that includes forecasting of debt and capital needs substantially beyond five years.
- Expand the offerings of the Collector's office through training and development of staff and collaboration with other departments.
- Standardize written internal policies and procedures for operation of the Offices of Treasurer and Collector.



TREASURER/COLLECTOR

Treas/Collec FY2020-FY2025

■ Personnel
■ Expenses





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 will the quality of service provided to the citizens of Swampscott.

SIGNIFICANT CHANGES

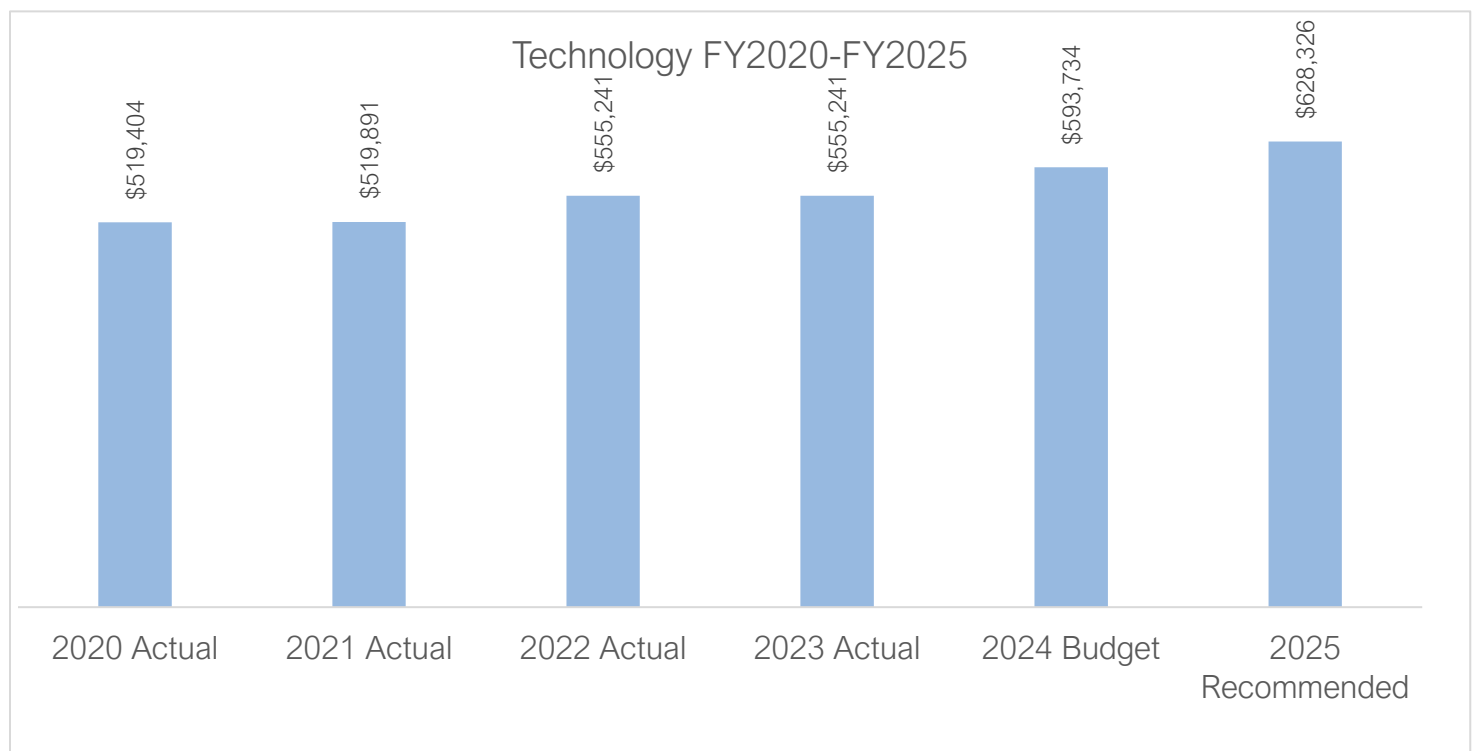
In previous years we began the transition of staff away from traditional desktop computers to mobile devices, such as laptops and tablets. These changes were started prior to the onset of the COVID emergency and were done with the thought that Town operations need to be adaptable in the event of a disaster. While we were thinking a weather-related disaster would be the challenge we would face, as fate would have it we faced a global pandemic. Once non-essential operations were shut down and staff required to telecommute from home, we found ourselves ahead of the curve since many staff members were able to simply take their laptop or tablet home with them and continue with their duties from a kitchen table, or in some cases a bedroom closet. The CARES Act provided us with funding to fill in the gaps that existed from our prior disaster planning and at this time most key staff members can perform their duties remotely where it is practical to do so.

PREVIOUS YEAR ACCOMPLISHMENTS

- Continued to replace servers with virtualized servers to promote cloud-based technology infrastructure
- Upgraded Security Camera technology throughout town and in town buildings to enhance security
- Upgraded town telephone technology as the town migrates to a new telephone contract

FY24 GOALS

- Upgrade town antivirus software and focus on cyber security initiatives
- Continue to work on technology replacement plan for town equipment





MISSION STATEMENT

The Human Resources Department establishes and maintains an equitable personnel system that promotes the efficiency and economy of government and the morale and well-being of all Town employees. The Department creates and monitors personnel 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 relation issues, and provides staff training and development opportunities. The Department is responsible for recruiting, selecting, and developing employees on the basis of their abilities, knowledge, and skills. This also includes ensuring the work environment and the procedural guidelines of the Department are free from any instances of discrimination of any kind.



MaryAnne McMaster
HR/Employee
Experience Manager

SIGNIFICANT CHANGES

In January 2024, MaryAnne McMaster was hired as the HR / Employee Experience Manager to lead the Human Resources Department. Bonnie Lavoie, HR Generalist / Benefits Coordinator, left the department in March 2024. The Benefits Coordinator position is expected to be filled before Annual Town Meeting.

PREVIOUS YEAR ACCOMPLISHMENTS

FY2023 saw significant hiring within the Town government. This included 12 full-time and 7 part-time staff members:

- Assessor's Office – a part-time Assessing Director
- Building Department – new Wiring and Plumbing/Gas Inspectors
- Customer Service – a Customer Service Representative
- Fire Department – a full-time firefighter/EMT
- Police Department – two Police Officers and two Reserve Police Officers
- Public Library – a full-time Library Director, a Librarian, and a Library Aide
- Public Works – six full-time Mechanical Equipment Operators
- Town Clerk's Office – a full-time Assistant Town Clerk

FY25 GOALS

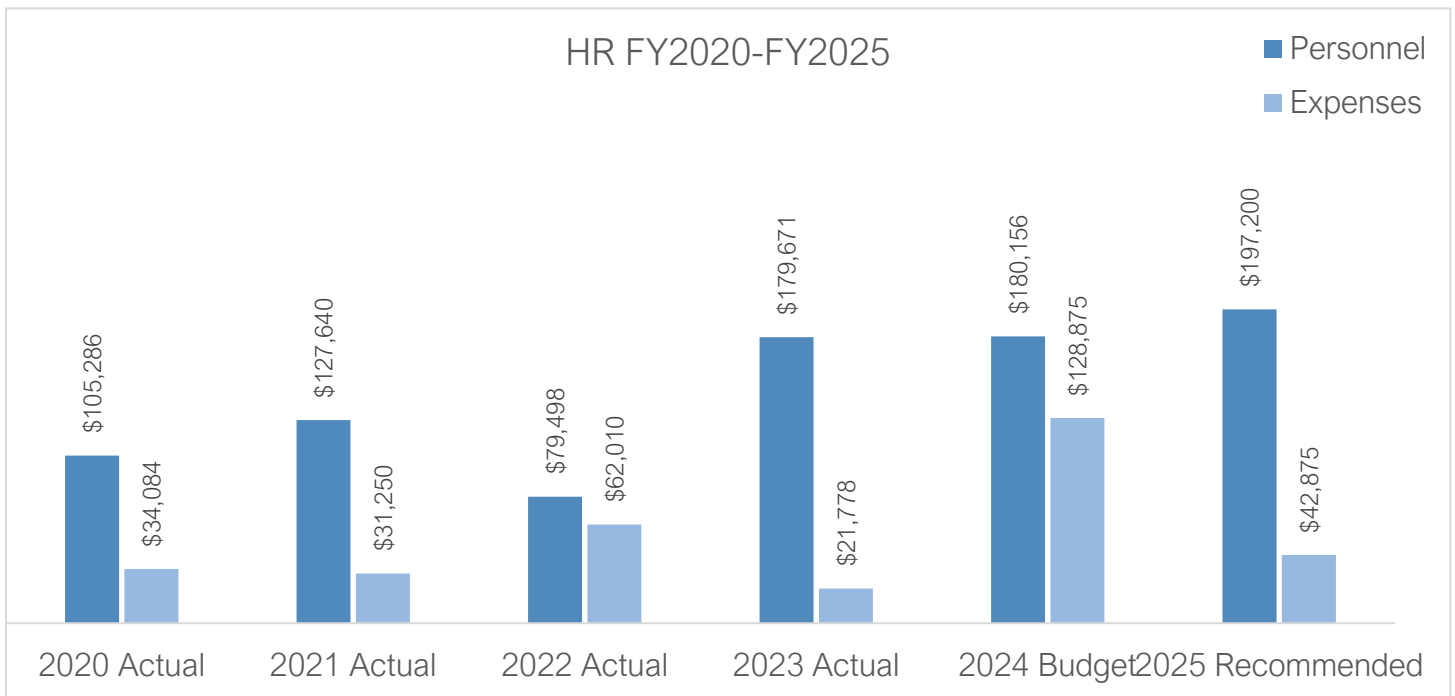
- Publish a fully revised and encompassing Personnel Policy for staff
- Implement an ongoing training program for staff ("Swampscott yoU")
- Launch the employee financial assistance program
- Oversee the DEI Consulting project to improve Town Administration efforts on Diversity, Equity, and Inclusivity
- Creation of a new performance evaluation process



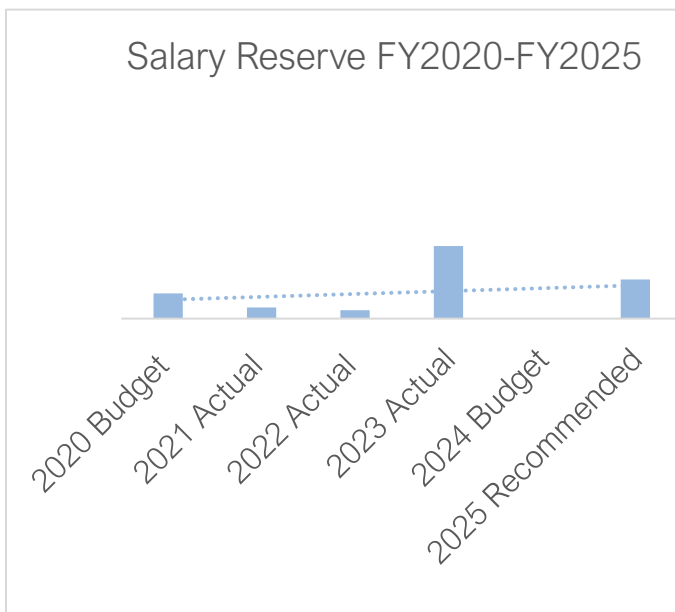
HUMAN RESOURCES

HR FY2020-FY2025

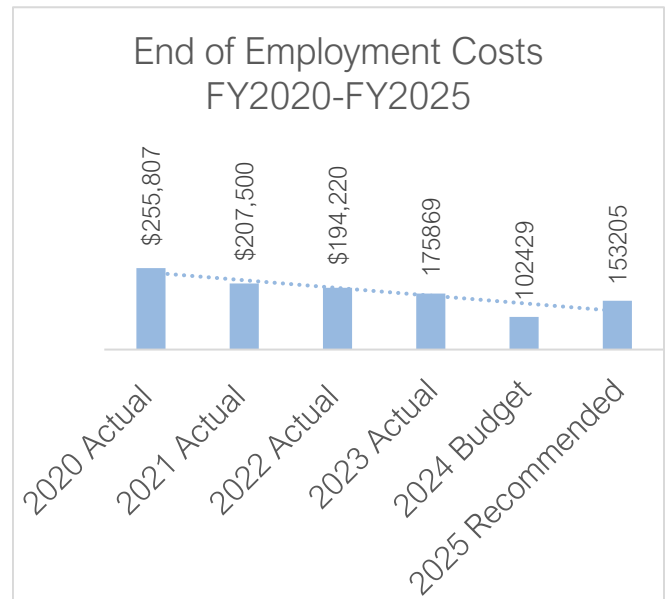
■ Personnel
■ Expenses



Salary Reserve FY2020-FY2025



End of Employment Costs FY2020-FY2025





TOWN CLERK

MISSION STATEMENT

The Town Clerk is the primary agent responsible for serving the public through the issuance vital statistics (births, deaths, marriages), public records, elections, and wide range of information. It is the official filing agent for the Town and as such accepts, processes, records and maintains all municipal records.

The Town Clerk is the Public Records Access Officer who ensures that all public records are safely preserved and readily accessible for inspection and retrieval. The Clerk is also the Election Officer for the Town of Swampscott and is in charge of providing a safe environment for voting, accurate tabulation and reporting of vote counts; maintains voter registrations and monthly compliance through the State's Voter Registration Information System; and in conjunction with Campaign and Political Finance laws assures financial reports are 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 thru the yearly census. The Town Clerk ensures that the Town of Swampscott is compliant with all federal, state, and town laws.



Jared LaLiberte
Town Clerk

SIGNIFICANT CHANGES

The Town Clerk's office modernized the organizational chart of the office and hired a Assistant Town Clerk to better serve the people of Swampscott, Michael Brison started as Assistant Town Clerk in June of 2023

PREVIOUS YEAR ACCOMPLISHMENTS

- Began the process of codifying and modernizing the town bylaws, charter, and parking regulations
- Published Town Report prior to January 2023 deadline, finished several years of past reports to be submitted to the State Archives
- Undertook archiving project of records which included the creation of a database of old records that are retained by the Town Clerk's Office to better track them
- Oversaw the completion over 200 public records requests for various Town Departments
- Elections
 - April 25th, 2023 Town Election- 13.8% voted
- 2023 Town Meetings:
 - May 2023 Annual Town Meeting, December 2023 Special Town Meeting

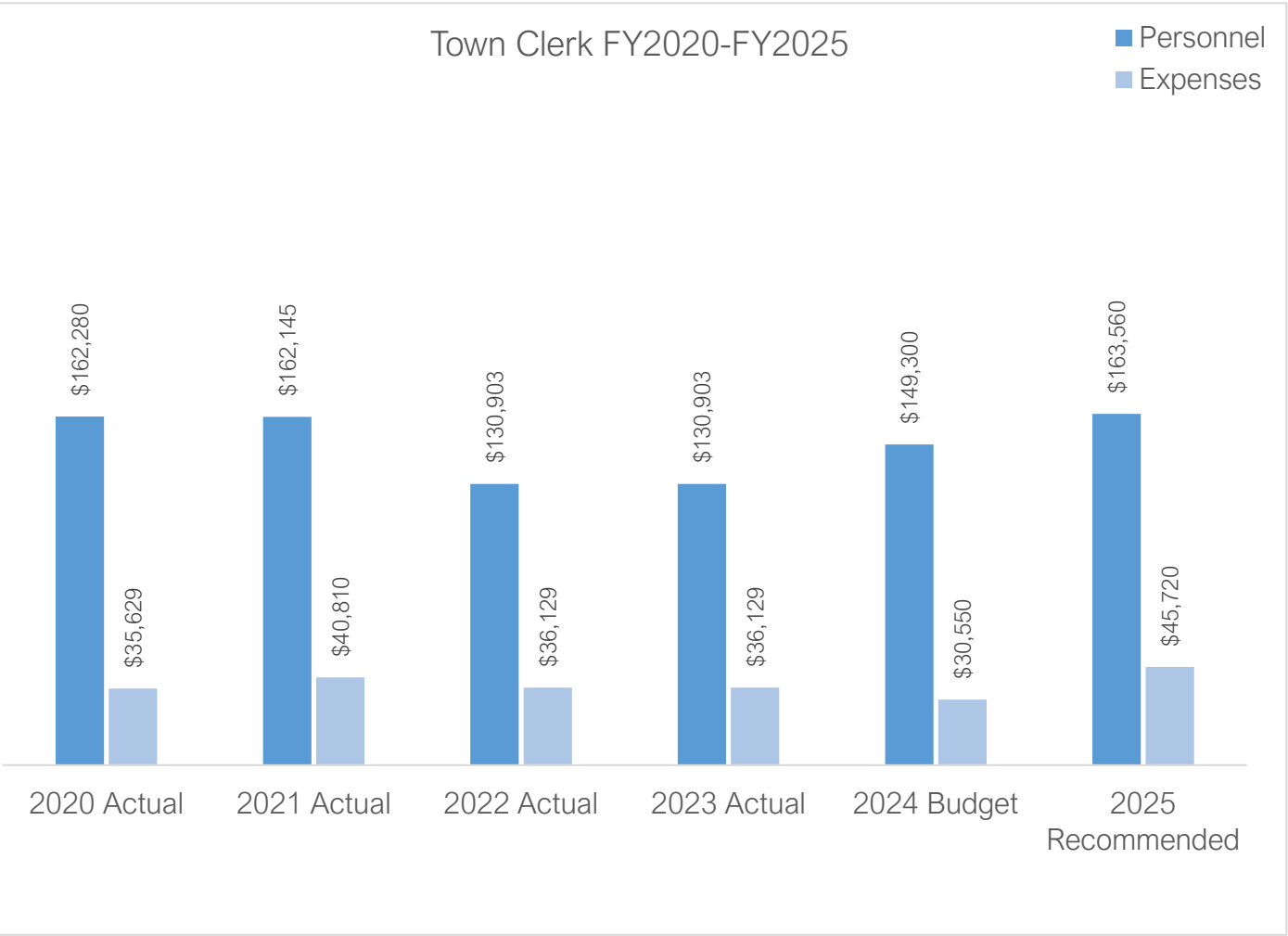
FY25 GOALS

- Complete codification project for Town Bylaws, Charter, and Parking Regulations
- Get and implement online public records system to help streamline the process for both the Citizens and Town employees
- Develop and Implement Capital Plan for Town Clerk's Office
- Upgrade and modernize Voting Equipment



Town Clerk FY2020-FY2025

■ Personnel
■ Expenses





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 bylaws and rules and regulations to remain compliant and appropriate with the evolving community.



Marzie Galazka
Director of Community &
Economic Development

SIGNIFICANT CHANGES

The Department reached full staffing levels with the hiring of Pete Kane as the new Director of Planning & Land Use as well as the transition of Marissa Meaney as part-time Land Use Coordinator to full-time Land Use & Development Planner.

The co-directorship allows the Office to improve efforts on two distinct sections:

- Marzie will focus on sustainable economic growth, enhancement of quality of life for residents, and fostering a vibrant, resilient community.
- Pete will focus on guiding permitting and review of development proposals to ensure that new construction and redevelopment projects contribute to the town's character, promote pedestrian-friendly environments, enhance the overall quality of life, and comply to the community's various guiding plans.

This structural change reflects our commitment to enhancing efficiency and specialization within the department. Additional changes include the reclassification of the Town Planner function to the Director of Planning & Land Use. With this new leadership structure, we are poised to better serve our constituents and achieve our goals.



Asst. Town Administration
/ Director of Planning &
Land Use

PREVIOUS YEAR ACCOMPLISHMENTS

- Zoning Amendments – Successful adoption of the following zoning changes at the 2023 Annual Town Meeting:
 - Modernization of the Accessory Apartment to Accessory Dwelling Unit regulations
 - Reversion of Site Plan Special Permit granting authority to the Planning Board
 - Creation of the Hadley School Overlay District
 - Rezoning of Vinnin Square to expand the B-4 district and update the regulations for the district
- Support / project management of a number of Town key projects:
 - Launched the revisioning process of the redevelopment of the Hawthorne property
 - Began the redevelopment process for the conversion of the Hadley Elementary School into a boutique hotel
 - Acquisition of 12-24 Pine St and solicitation to redevelop it (along with the VFW site) into a new affordable veterans housing project
 - Continued the design and engineering plan development for the construction of the Swampscott Rail Trail
- Secured \$475,967 in grant funding:
 - \$100,000 – Executive Office of Housing and Livable Communities/One Stop Grant
 - \$45,000 – MAPC Grant to assist with the new Master Plan
 - \$212,800 – Executive Office of Economic Development/Seaport Advisory Council

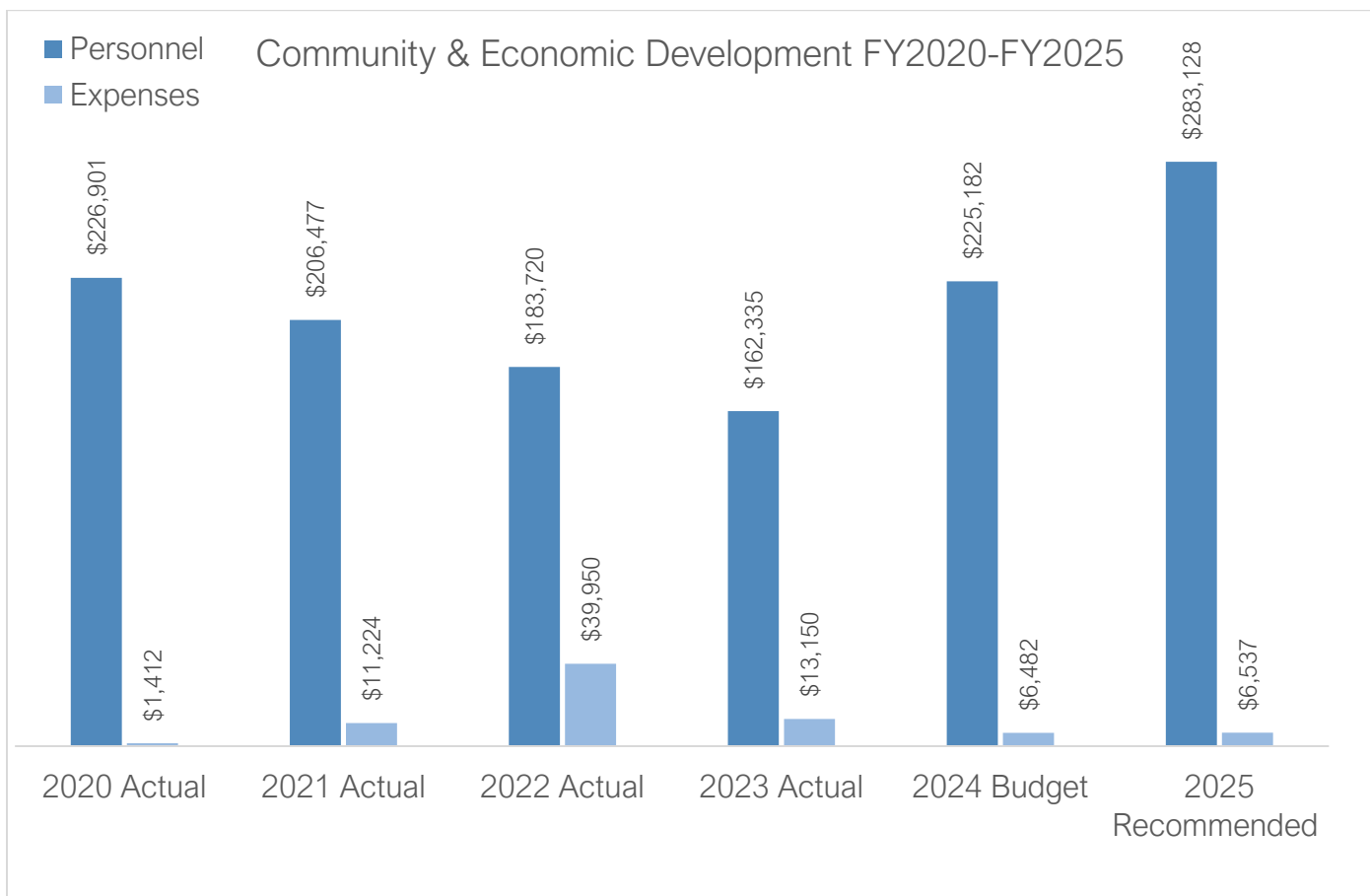


COMMUNITY & ECONOMIC DEVELOPMENT

- \$ 58,167 – Executive Office of Energy and Environmental Affairs - Phillips Park
- \$ 60,000 – Community First Partnership Program – weatherization and energy audit
- Continued grant administration of the following:
 - \$60,000 – Community Partnership Program – weatherization and energy audits.
 - \$15,000 – Community Planning Grant – pedestrian and bicycle safety.
- Completed the following:
 - Completed crosswalk and sidewalks near the MBTA Commuter Rail Station
 - Completed rehabilitation of Abbott Playground
 - Completed the Climate Action Plan
 - Installed 11 trees as part of the Community Forestry Challenge Grant

FY25 GOALS

- Start the process with consultants to develop the community's next Master Plan (2035).
- Assist various boards in the implementation of the Housing Production Plan and Climate Action Plan
- Oversee the redevelopment process of the Hadley School into a hotel
- Oversee the development process to create the new affordable veterans housing on Pine St
- Finalize the redevelopment plan along with interim and final use of the Hawthorne property
- Continue to staff and collaborate on projects with all land use boards and committees
- Support current and on-going community development and economic plans
- Continuing to recognize and celebrate local businesses





MISSION STATEMENT

The Building Department enforces local Zoning Bylaw and State Building Codes relating to building construction and zoning enforcement for the purpose of public health and safety. The Building Department, in addition to enforcement of the State Building codes and Town By-Laws is responsible for performing inspections, issuing various permits, as well as certificates of inspection and occupancy permits.

SIGNIFICANT CHANGES

The Building Department has received the resignation of its Part-Time Building Inspector, Robert Ives, who has been replaced by Roger Ennis. Roger has many years of experience as the Building Inspector for the City of Lynn and as Part-Time Building Inspector for the Town of Marblehead. The Building Department has also received the resignation of its long-time Plumbing Inspector, Peter McCarriston, and has been replaced by Anthony Luciano.



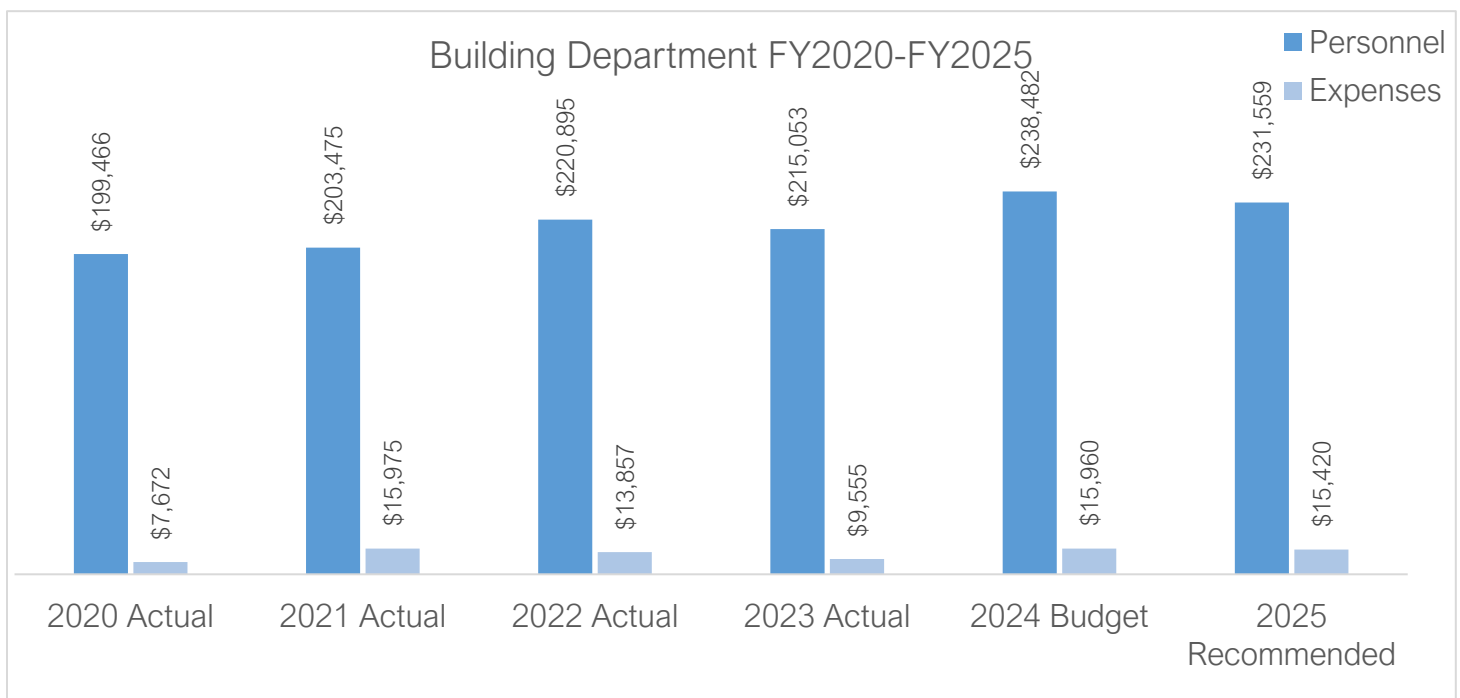
Steve Cummings
Building Commissioner

PREVIOUS YEAR ACCOMPLISHMENTS

The Building Department issued: 670 residential building permits, 52 commercial building permits, 199 gas fitter permits, 380 plumbing permits, 424 Electrical permits, 13 sign permits and 43 mechanical permits totaling \$1,117,525.00 in permit fees year to date.

FYGOALS

The Building Department is actively involved in the oversight of many large-scale construction projects, including a new school facility, and two large scale apartment projects with affordable housing options, while also regularly performing inspections of smaller residential projects. The department strives to work closely with the Community & Economic Development, Fire Prevention, Facilities, and Health Departments to provide a smooth and functioning process, while maintaining its interdepartmental relationships. The Building Department continues to maintain and update its website to include Frequently Asked Questions with a user-friendly Q & A resource for its residents and local contractors.





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 healthy environment.

SIGNIFICANT CHANGES

During Fiscal Year 2023, the Health Department had been tasked to respond to a new Dept. of Environmental Protection regulation related to Combined sewer overflows (CSO) onto town beaches. The Health Department became an affiliate of the state's Community Naloxone Program and began offering free Narcan trainings to the community. The Health Department has also been tasked with planning, organizing, and then implementing all programs related to the state's Opioid Settlement Agreement



Jeff Vaughan, Health
Director

PREVIOUS YEAR ACCOMPLISHMENTS

- Continued to guide the Health Department's work-related activities, etc. as the COVID pandemic moved to a more endemic phase.
- Collaborated with the Senior Center on various initiatives, including climate change, and then implemented a composting program at the Senior Center.
- Held free Narcan trainings for community members, where individuals receive free Narcan, free fentanyl test strips and other prevention information and resources at the end of each training.
- Continued to increase regional Public Health capacity through participation in the Public Health Excellence grant.

FY24 GOALS

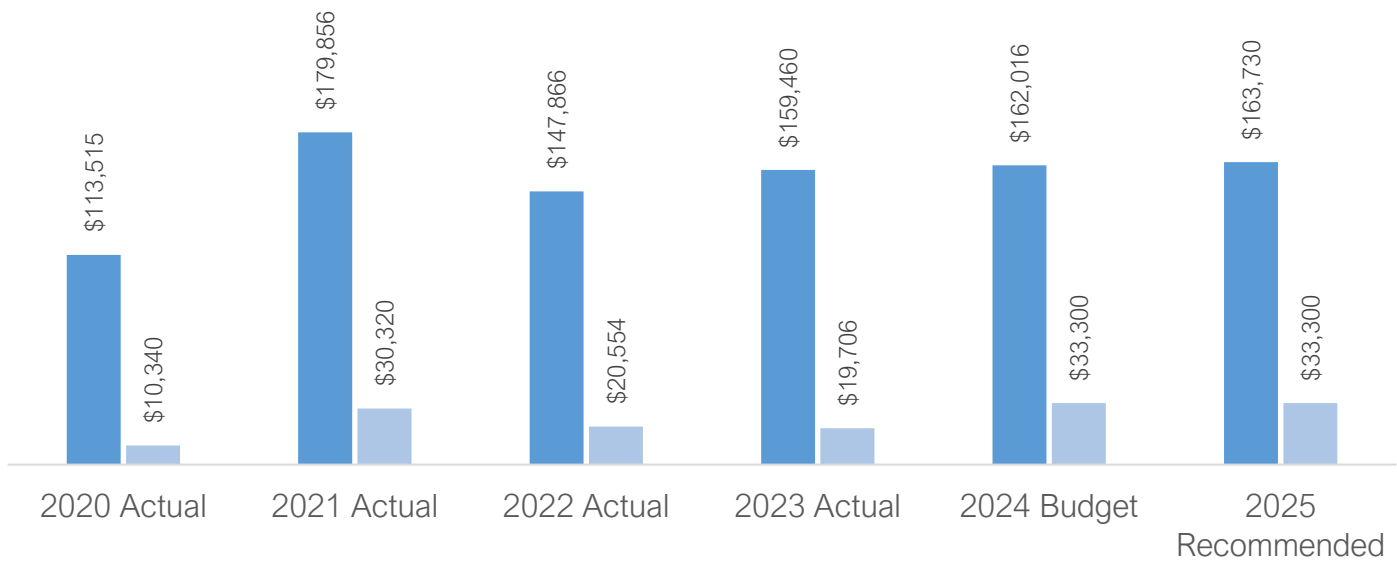
- Continue to plan, organize, and then implement all programs related to the state's Opioid Settlement Funds.
- Continue to implement Naloxone/Narcan distribution program in the community. Continue to offer free Narcan training to community members, including individual training and group training.
- Continue to collaborate with the Senior Center on various initiatives, etc. Continue to implement composting program at the Senior Center as well as a composting bin liner exchange program.
- Research new and innovative Public Health programs, initiatives, and grants in order to increase local public health capacity.
- Continue working as a region to review and update the Body Art Regulations and then will present to the Board of Health to adopt the new Body Art Regulations.



HEALTH DEPARTMENT

Health Department FY2020-FY2025

■ Personnel
■ Expenses





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, playground activities, and water sports. In the summer, Phillips, Eisman's and Fishermen's Beach are all active and staffed by lifeguards. 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.

SIGNIFICANT CHANGES

The Recreation Department rebranded with a new logo and tagline



Danielle Strauss
Recreation Director

EVENTS

- Harbor Festival at Fisherman's Beach
- Annual Strawberry Festival and 4th of July Parade and concert
- Health and Fitness Day
- Weekly concerts and movies during the summer.
- Weekly Farmers Markets June -October
- Pride and Juneteenth celebration
- Humphrey Street Block Party
- Swamptoberfest
- Car Show
- Holiday Festival with the Police Parade and activities at Town Hall
- Fireworks Festival
- Annual Egg Hunt on Town Hall lawn
- Town Wide Yard Sales
- Annual Golf Tournament

PREVIOUS YEAR ACCOMPLISHMENTS

- Created a new extended day program for Park League as a day care option for families
- Ran a new Adult Sailing Program
- Held 2 new Community Events. Humphrey Street Block Party and Health and Fitness Day
- Held a Halloween Costume exchange as a new recycle initiative

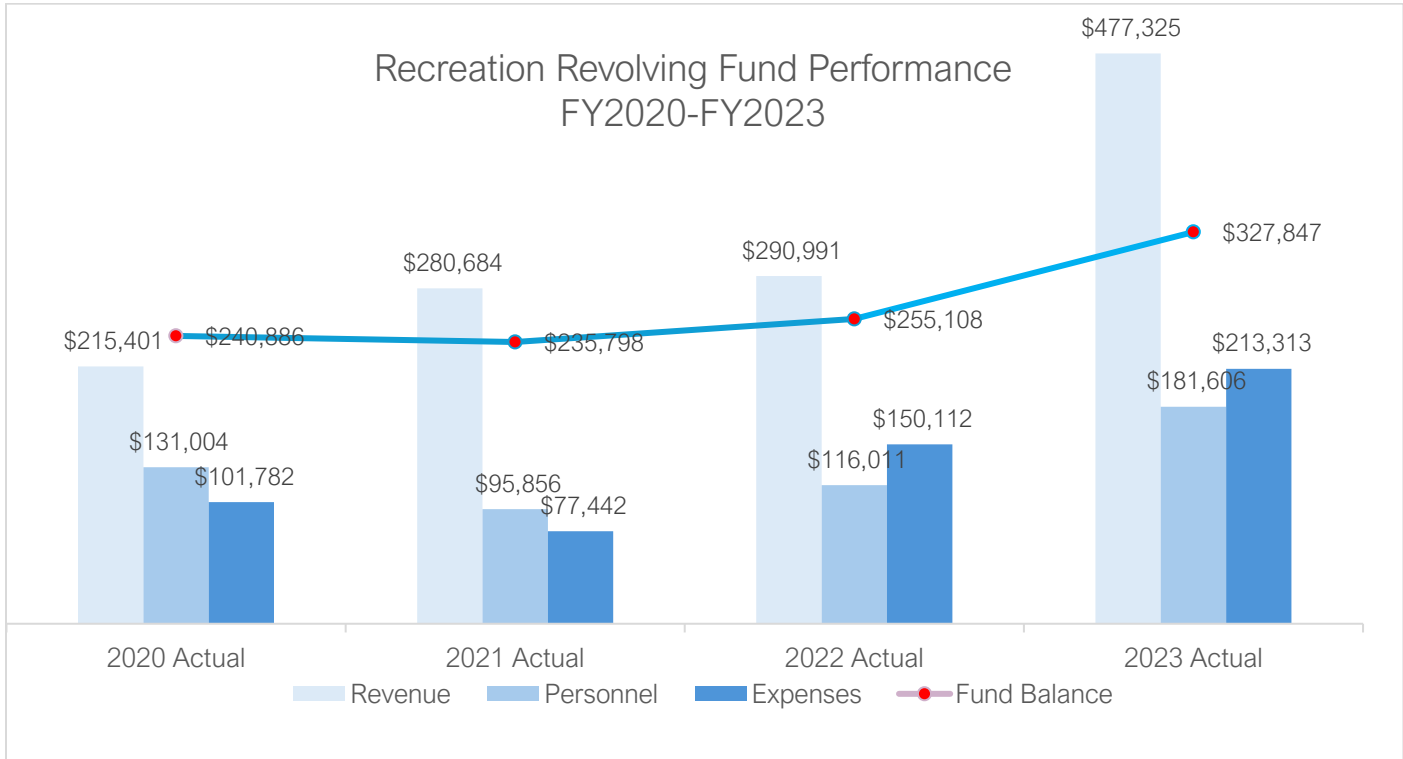
FY25 GOALS

- Continue to add new winter adult programming
- Add onto our paddleboard program with nighttime glow paddle
- Create an event for Spanish Heritage Month

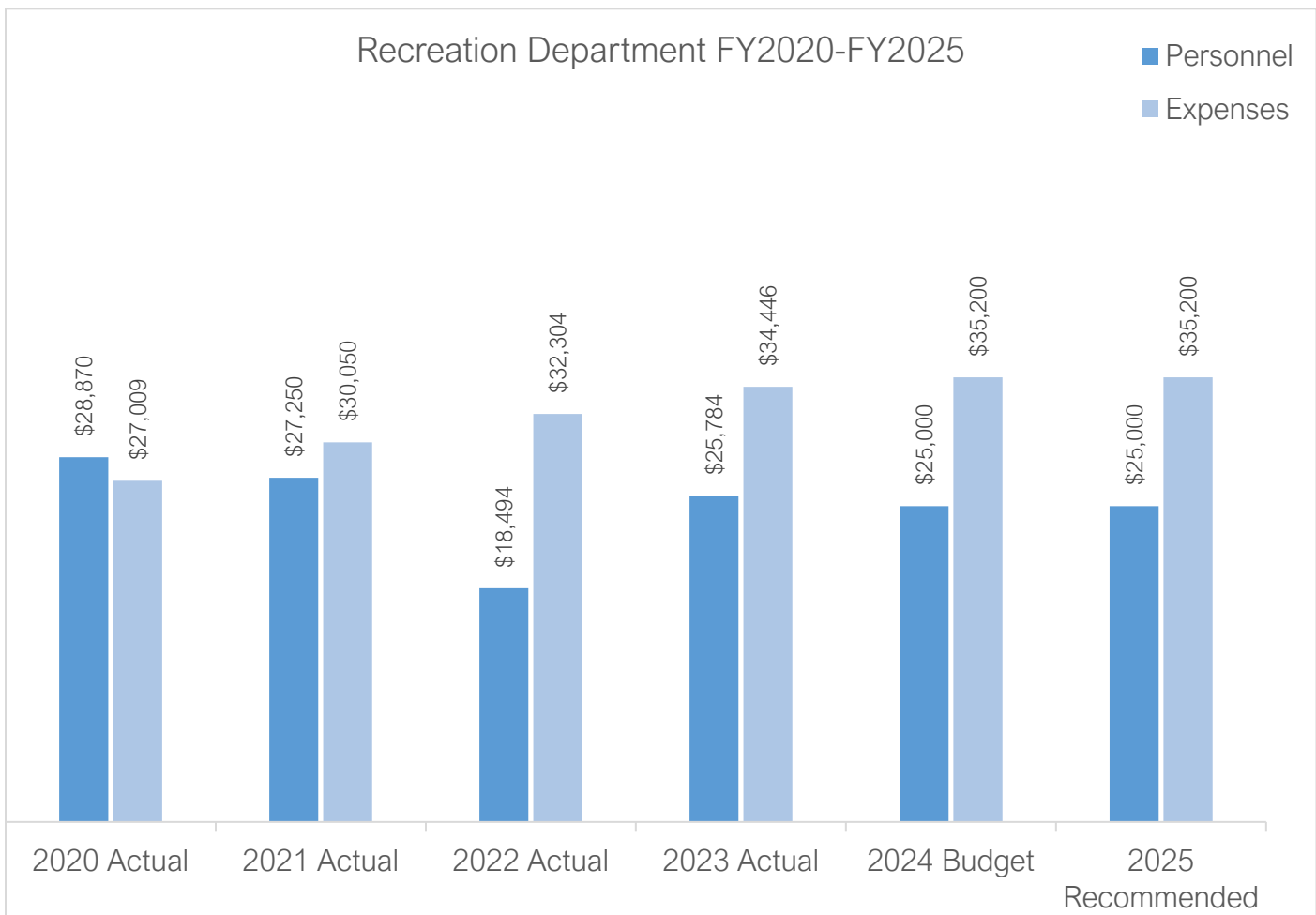
RECREATION DEPARTMENT



Recreation Revolving Fund Performance
FY2020-FY2023



Recreation Department FY2020-FY2025





MISSION STATEMENT

The Town of Swampscott Facilities Department maintains and operates all general government and school buildings within the town. The Facilities Department strives to provide a safe and efficient environment in all of our buildings. We continue to evolve our department with a growing focus on maintenance and capital investment. The Facilities Department is committed to sustainability and to always improving our Town spaces.



Max Kasper
Director of Facilities

SIGNIFICANT CHANGES

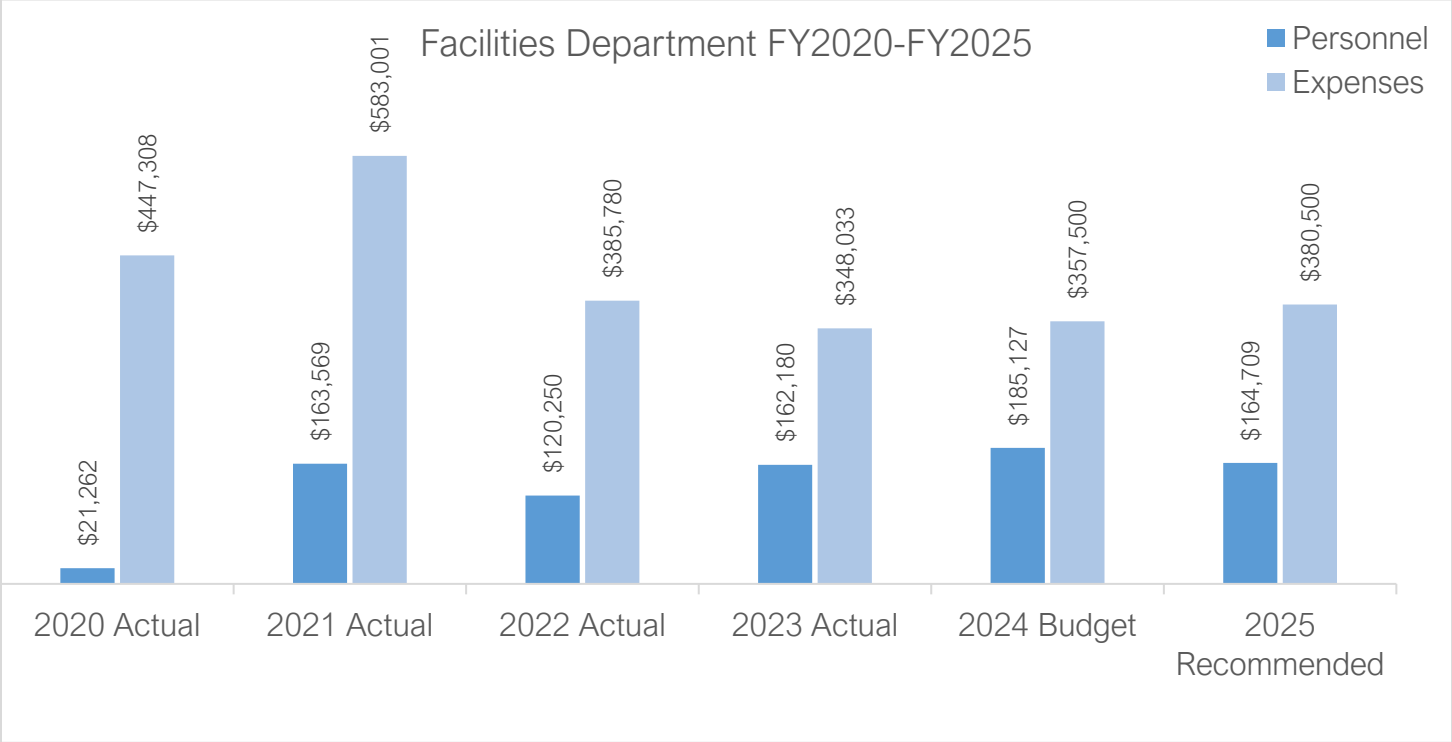
- Implemented additional contract cleaning alongside our custodial operations
- Added composting services at Swampscott High School and Middle School

PREVIOUS YEAR ACCOMPLISHMENTS

- Continued Construction of the New Elementary School remained on time and on budget
- Completed installation of a new Fire Alarm System at the Swampscott Middle School
- Advanced designs for Town Hall Exterior Improvements, Library Entry project, and Fire Department Upgrades

FY25 GOALS

- Negotiate and finalize a new Custodial Contract for the School Department
- Open the new Swampscott Elementary School for the 2024/2025 school year
- Advance additional EV Charging Station and Solar PV projects





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 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 Public Works Department endured two significant losses to the Department over the past year. Gene Gardiner, the Forestry Working Foreman, retired following thirty-eight years of service. Scot Willis, a Mechanical Equipment Operator Special, retired following nineteen years of service. We wish both the best of luck in their retirement. James Kuleszka and Richard Sarro were hired to fill the two vacancies within the Department. Both come to the Department with varying levels of expertise and are expected to provide significant contributions for many years to come.

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 division 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 labor-intensive activities such as emptying trash barrels, filing sand barrels, and removing street debris.



PREVIOUS YEAR ACCOMPLISHMENTS

- Worked closely with the newly appointed Tree Committee.
- Planted 75 new trees throughout the Town.
- Removed 37 dead, near dead, or otherwise at-risk trees.
- Pruned over 250 trees.
- Placed over 650 tons of asphalt while repairing damaged asphalt sidewalks and damaged sections of roadway using in-house labor.
- Using Chapter 90 funding plus an additional Town Meeting appropriation of \$465,000, paved the following roadways: Nantucket Ave, Sheridan Road, Redington Street, Redington Terrace, Bellevue Road, Overhill Road, Curry Circle, Norfolk Ave, Buena Vista Street, Maple Ave, Dennison Ave, Harrison Ave, Sumner Street, Hawthorne Road, Estabrook Road, Hillside Ave, Didio Drive, Mapledale Place, Forest Ave, Windsor Ave, Berkshire Street, Hampden Street, Ellis Road, Devens Road, Farragut Road, Burke Drive, Carson Terrace, Beach Bluff Ave, and Salem Street (portion).
- Utilizing funds secured from a grant acquired by the Community Development Office, made improvements to the Windsor Ave Playground and the Abbott Park Basketball Court.
- Utilizing funds secured from a grant acquired by the Community Development Office, made pedestrian and bicycle improvements on Burrill Street at the intersection of Railroad Ave and the intersection of Columbia Street.
- Oversaw the completion of the much-anticipated Route 1A Intersection and Signal Improvements Project resulting in improved safety and traffic control.
- Managed Phase III of the Kings Beach Seawall rehabilitation that was completed by Xtreme Shotcrete
- Managed snow removal operations (14.5 inches of snow) including spreading over 1200 tons of road salt and 1800 gallons of calcium chlorite.
- Utilized new street sweeper to clean the Town's 50+ miles of roadways in the spring and fall.
- Utilized Beach Rake to manicure Town beaches three times a week during the summer months (June 1 thru September 30).

FY25 GOALS

- Train and integrate new employees
- Replace the floats at Fisherman's Beach
- Plant 40-50 new trees at various locations around Town
- Continue to utilize Chapter 90 funding to support the paving of Town roadways
- Continue to replace damaged asphalt and concrete sidewalks using in-house resources
- Finalize repairs to the Kings Beach Seawall
- Continue working with the Community Development Department on the Rail Trail construction
- Work with the Traffic Study Advisory Committee to make improvements to dangerous intersections

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.

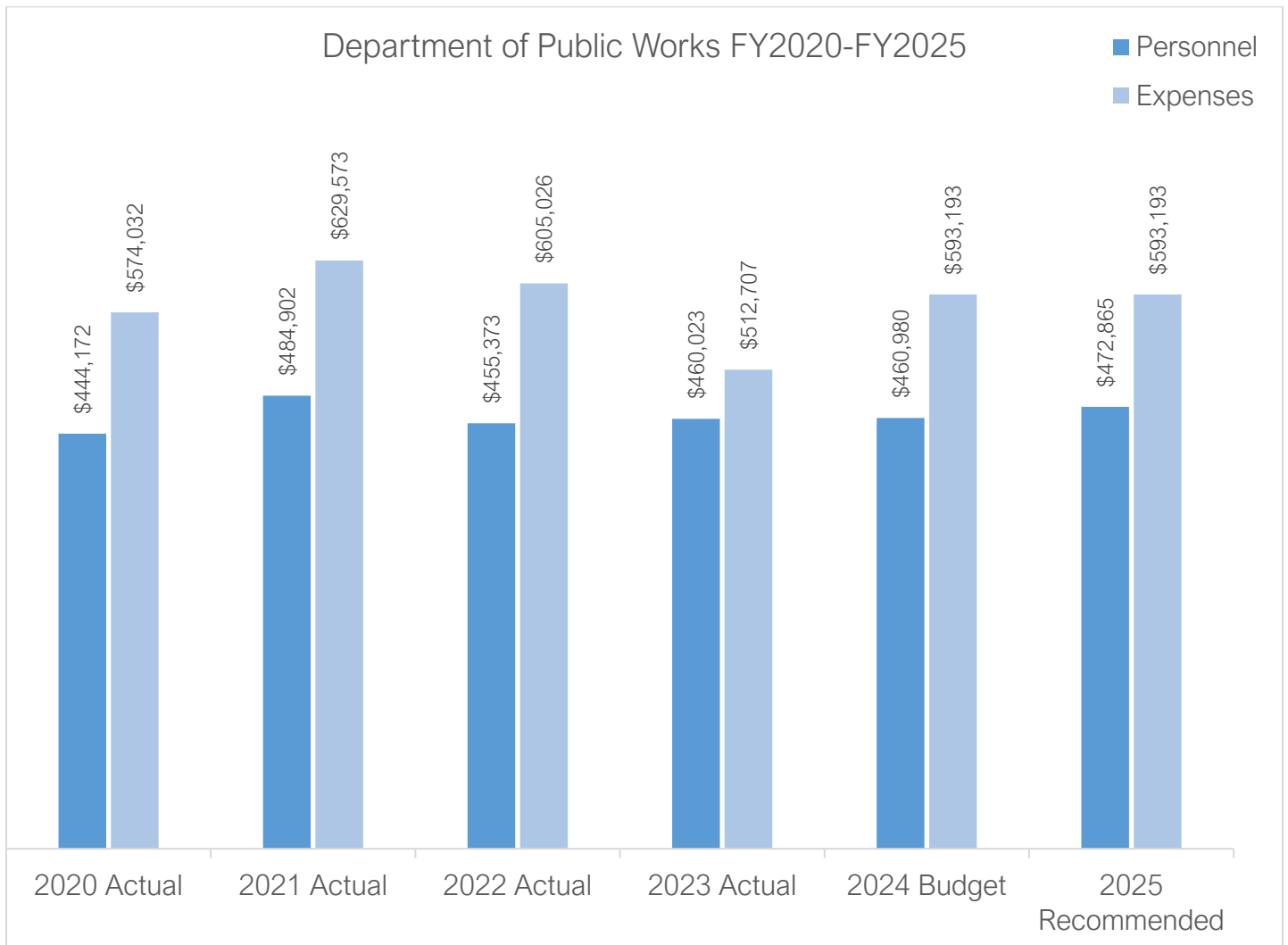


PREVIOUS YEAR ACCOMPLISHMENTS

- Displayed 50 flowerpots on decorative streetlights
- Worked with the local resident, John McLaughlin, on plantings on the Monument and surrounding areas
- Worked with the local resident, Albert Gallo, on pruning the overgrown lilac bushes on the Monument and World War II Memorial
- Planted 1700 geraniums at the Swampscott Cemetery
- Responsible for 62 interments at the Swampscott Cemetery
- Annual float repair at Fisherman's Beach
- Expanded irrigation system on the Monument

FY25 GOALS

- Continue to work with consultant on updating cemetery bylaws.
- Pave roadways at the Swampscott Cemetery.
- Install security cameras at areas prone to illegal dumping.
- Make improvements to the soccer field at the rear of Phillips Park.

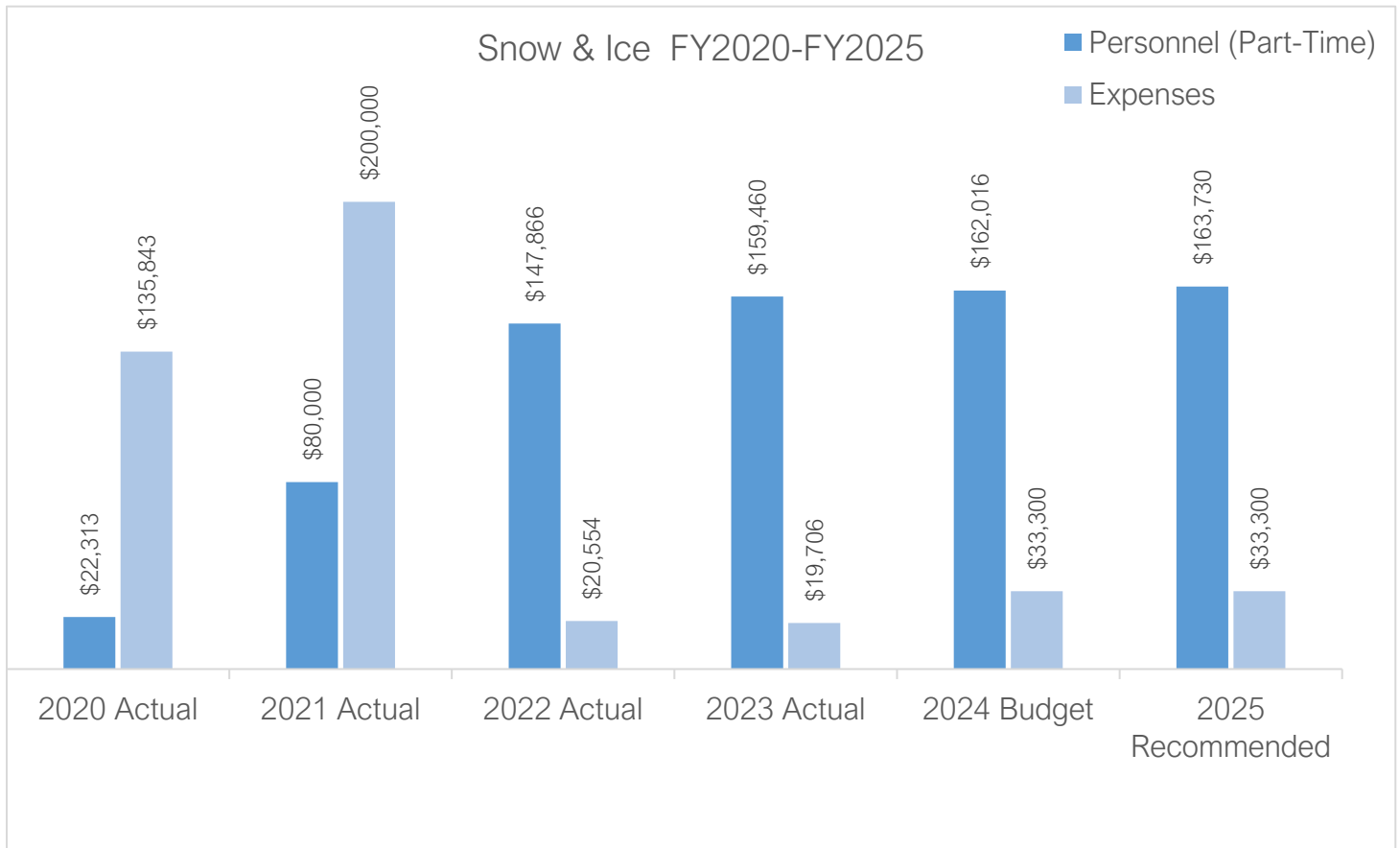


DEPARTMENT OF PUBLIC WORKS



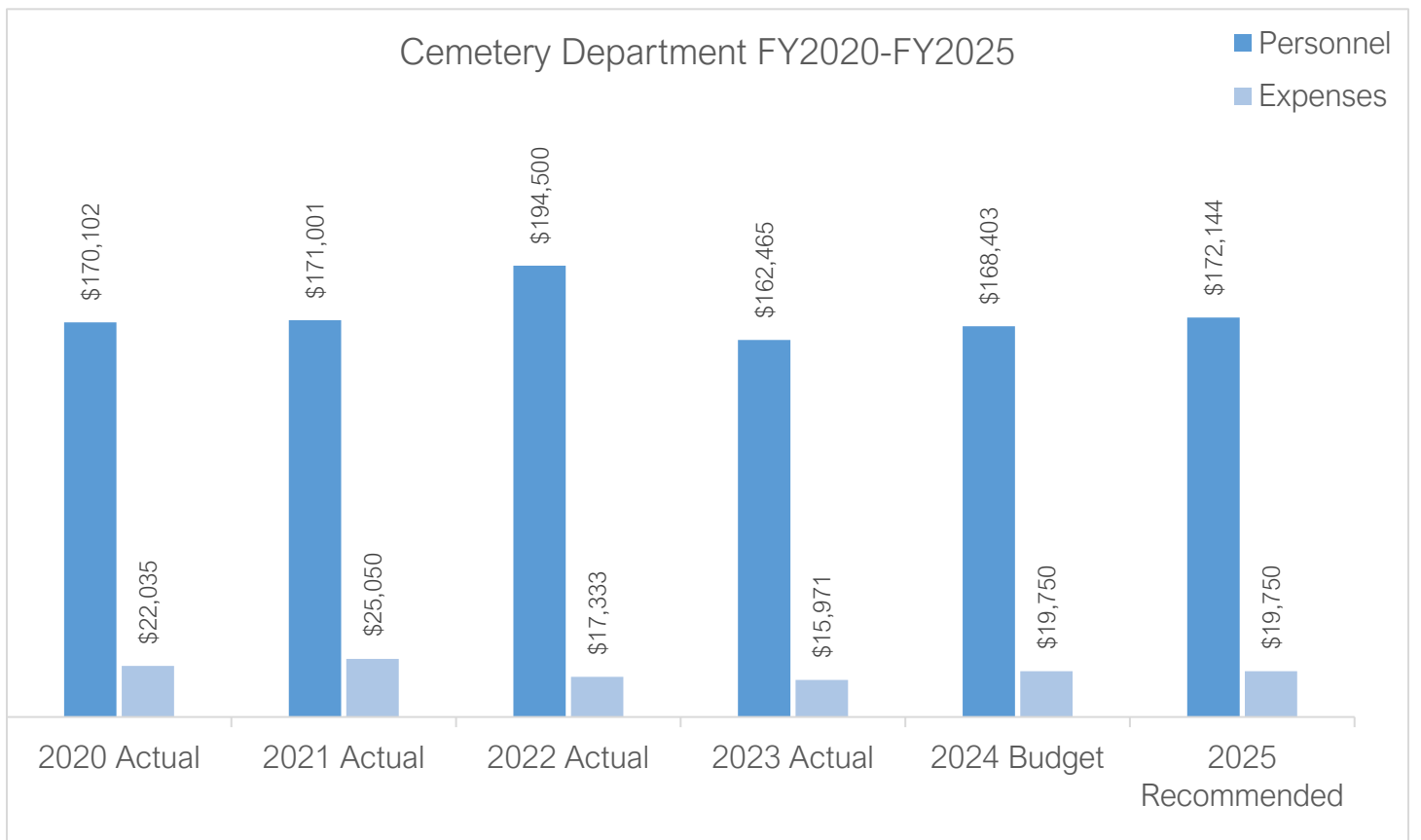
Snow & Ice FY2020-FY2025

■ Personnel (Part-Time)
■ Expenses



Cemetery Department FY2020-FY2025

■ Personnel
■ Expenses





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 Patrol Officers and 1.5 professional staff.

SIGNIFICANT CHANGES

- Increased Mental Health outreach by utilizing an integrated public health and public safety collaboration to include an on-site mental health clinician ten hours per week. Implementation of new staffing measures to increase efficiencies in patrol staffing and time off that created a savings of well over \$200,000 in overtime expenses.
- Implementation of Axon Body Worn Cameras (BWCs) to enhance public safety, ensure transparency, protect individual's rights, and improve public safety.
 - Transitioned from the Taser X26P CEW to the newer Taser 7 platform which allows the most sophisticated less lethal de-escalation technology
- Assigned a Traffic Safety Officer to address school recirculation pattern, speeding, and traffic congestion.
- Two Sergeants and One Patrol Officer retired after many years of dedicated service.
- Conducted a Sergeant's Promotional Process and promoted two acting Sergeant's after a competitive process.
- Engaged in outreach to an intentionally diverse audience about employment opportunities in the Swampscott Police Department created by our departure from Civil Service.
- Established the most comprehensive police officer hiring round since leaving civil service. Hired the most qualified, diverse, and extraordinary individuals in Swampscott Police Department history. Thanks to town administration and SB efforts the department is now comprised of 13% females, 16% Hispanic or Latinos, and hired the first African American police officer with over 70% of all police officers having attained a bachelor's degree or above.
- Completed departmentwide training to focus on active shooter response.
- Received and responded to over 1008 public records requests and over 70 Body Worn Camera requests.
- Members of command staff completed LGBTQ+IA training to create future training opportunities within the department as well as attained DEI certification to adequately understand the needs of our growing diverse community.
- Increased community engagement measures by creating new policy and procedures to quantify positive-community contacts and outreach.
- Implemented a new harbor management system to improve the ability to monitor and manage moorings in the harbor as well as track revenue created for the Town.
- Collaborated with Swampscott Public Schools to implement a therapy dog, Sora, under the supervision of the Student Resource Officer.
- Awarded a \$29,250.00 grant from the Office of Grants and Research (OGR) to support the Municipal Road Safety (MRS) Program to increase traffic and public safety in the Town.
- Responded to 118 persons in crisis.
- Through an earmark provided by the Executive Office of Public Safety and Security (EOPSS), \$30,000 was awarded to the Police Department for the purchase of a utility vehicle (UTV) for use to patrol beaches, parks, and other town-wide community events.



Ruben Quesada
Police Chief



PREVIOUS YEAR ACCOMPLISHMENTS

- Appointed an interim Chief for oversight of the Police Department.
- Animal Control oversight transferred from the Health Department to the Police Department.
- Successfully exited Civil Service, launching the effort to adopt a more inclusive, comprehensive hiring process for the Swampscott Police Department.
- In 2023 there were 17,221 calls for service, with 89 arrests and 260 summonses issued for criminal offences. There were 1,393 motor vehicle citations issued over the course of 2,170 Traffic Stops.
- Completed an extensive review of calls for service and police productivity measures.
- Awarded a \$27,360.00 grant from the Office of Grants and Research (OGR) to support the Municipal Road Safety (MRS) Program to increase traffic and public safety in the Town.
- Completed first ever Youth Police Leadership Academy.
- Addiction Policy Forum with Essex County District Attorney's Office.
- Continued the Police Home Visit Program to support individuals following an opioid overdose.
- Trained a Sergeant and two Patrol Officers to formalize our recruit field training.
- Absorbed all Animal Control operations. Oversight of the ACO position within the Police Department communication flow increased efficiency and service to the community.
- Officers took part in on-site in-service training classes. 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.
- Purchased one new hybrid police cruisers.

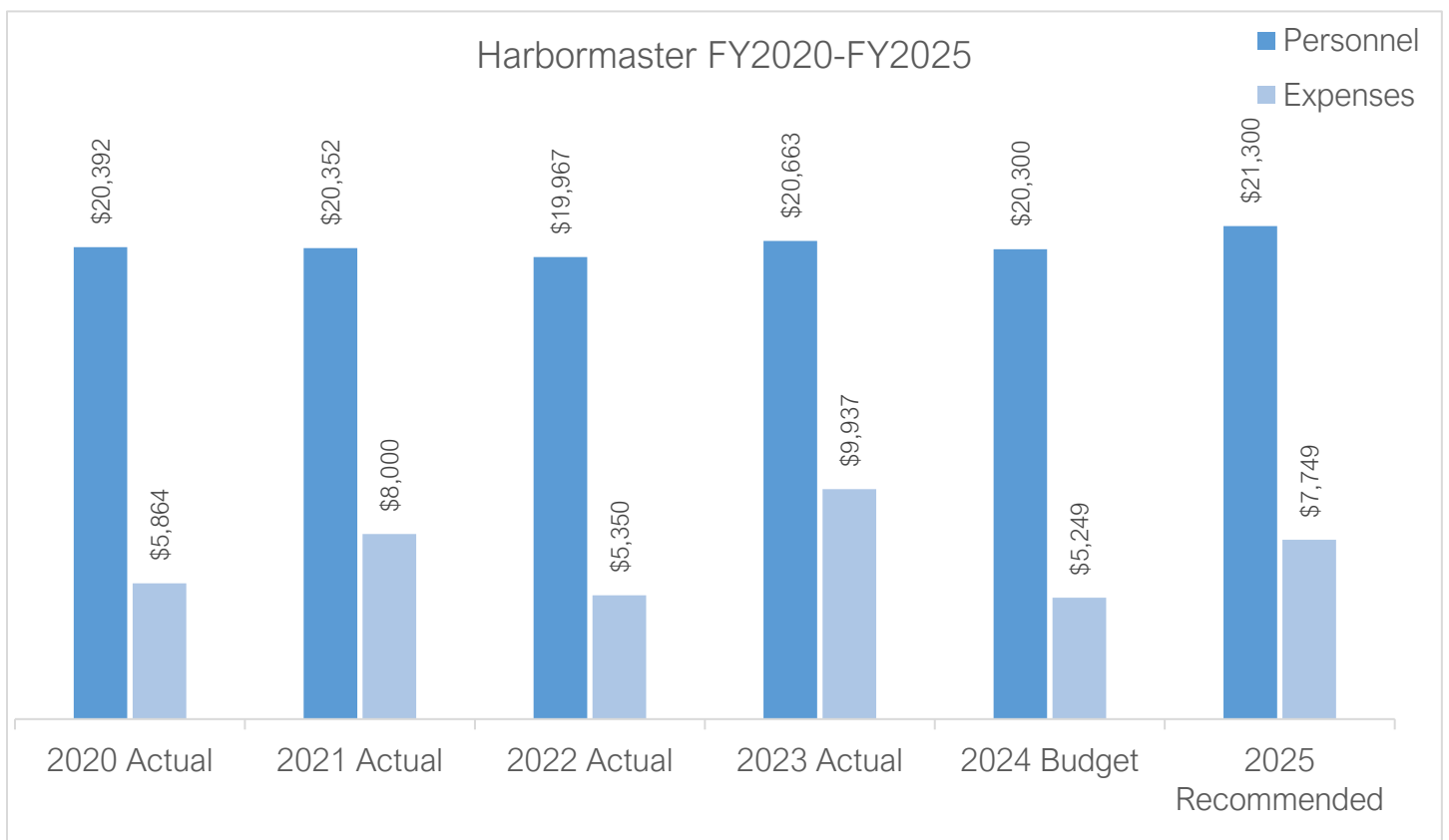
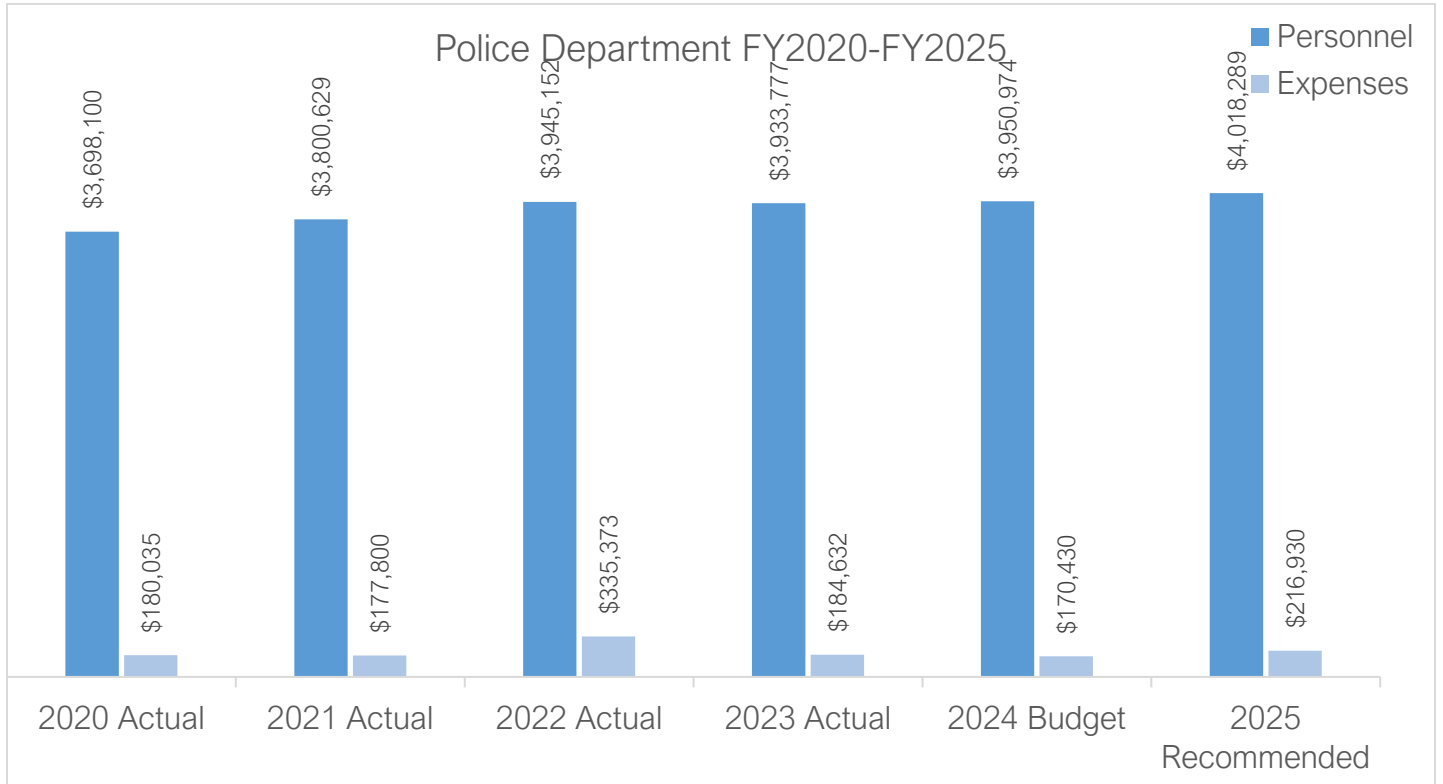
Goals for FY25

- The goal remains that Swampscott Police will strive to be responsive to resident's concerns yet engage resourcefulness to off-set the need for additional police officers to deal with any increases in calls for service.
- Increase Community Engagement, Community Safety, and Communication between the police department and our residents.
- Train additional officers to use the Department Records Management System more effectively to include Detective Case Management.
- Continue mental health, implicit bias, racial diversity, leadership, and de-escalation training in collaboration with the community.
- Continue to successfully achieve re- accreditation through the Massachusetts Police Accreditation Commission
- Continue to collaborate with the Union membership to create and update a fair, inclusive, and efficient hiring and promotion process to take the place of the former Civil Service process.
- Purchase one new hybrid police cruiser.
- Partner with the Traffic Study Advisory Committee to further pedestrian and traffic safety and implement a comprehensive pedestrian safety initiative. Purchase incident mapping software, and additional electronic speed signs throughout Town.
- Enhance activities of the OPIOID Working Group to include participating in student and parent education meetings to promote prevention of drug abuse.
- Complete the final stages of the department camera system update.
- Continue to embrace and integrate technology throughout the organization.
- Continue to partner with faith-based, academic, and business partners to fight racism, discrimination and harmful incidents that affect the Town.
- Continue to seek grant and public funding opportunities for public safety.



POLICE DEPARTMENT

- Seek state, federal, and non-profit foundations for resources to assist in a mental health, wellness, peer support, and resiliency program for officers. Create policies and procedures outlining resources available and in-house programs.





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

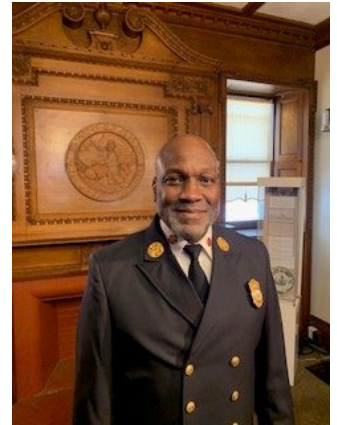
- In FY 2024, we hired two outstanding new firefighters.



Santiago Garcia



Jonathan Tibbo



Graham Archer
Fire Chief

- We also professionalized departmental administrative functions by replacing a part-time firefighter/clerk with a full-time Administrative Assistant, Margaret Wile.

PREVIOUS YEAR ACCOMPLISHMENTS

- Responded to 2366 incidents including 13 building fires and three motor vehicle fire.
- Received 1,485 calls for medical assistance and 80 motor vehicle accidents. The Department also provided mutual aid to neighboring communities 48 times.
- Performed routine inspections on businesses and residential buildings with 3 or more units and carried out annual inspections of each of the 5 school buildings as well as 24 liquor license establishments.
- FY 2023, Fire Prevention performed 194 smoke certificate inspections, over 170 other inspections, and issued over 200 permits including permits for blasting, tank removals, open burning, and beach cooking permits.
- Offered a virtual format of the SAFE program - instructors brought the message of Fire Safety to our school population. Standardized and improved our training through an integrated on-line/hands-on training platform.
- Improved record keeping of training and equipment maintenance.
- Continued the complete overhaul and updating of policies and procedures as well as standard operating guidelines.

FY25 GOALS

- We will continue to reexamine our entire organization to look for opportunities to improve service and efficiency.
- Continue to recruit highly qualified candidates who represent a diversity of experiences, ideas, and perspectives to help us engage ever more deeply with the community.
- Broaden our community outreach to improve our visibility and let the public know who we are and what we do.
- Continue to examine the facility and adapt as necessary to accommodate a changing workforce.

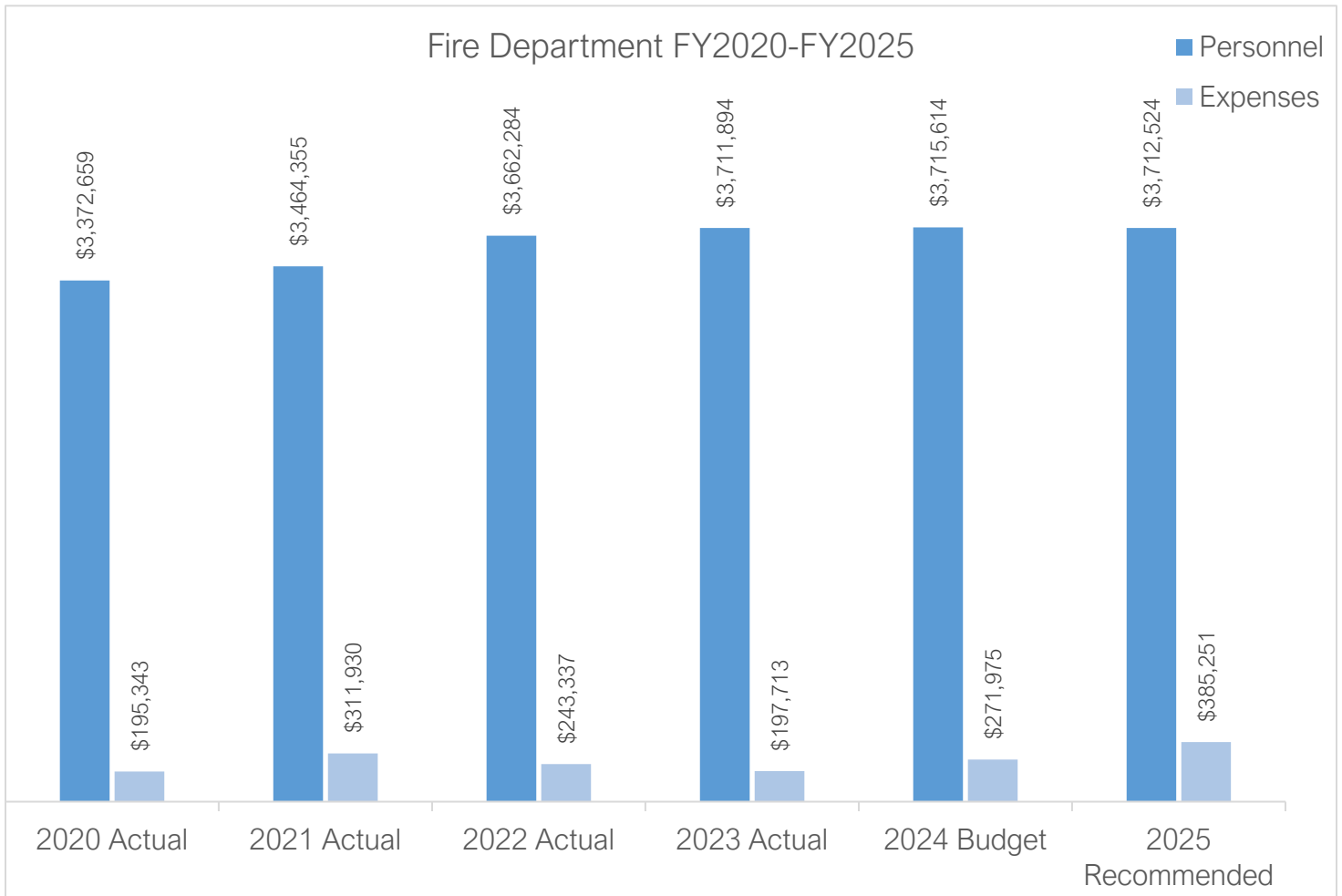


FIRE DEPARTMENT

Fire Department FY2020-FY2025

■ Personnel

■ Expenses





EMERGENCY MANAGEMENT

MISSION STATEMENT

The Emergency Management Agency and the Director (position held by Fire Chief Archer) 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

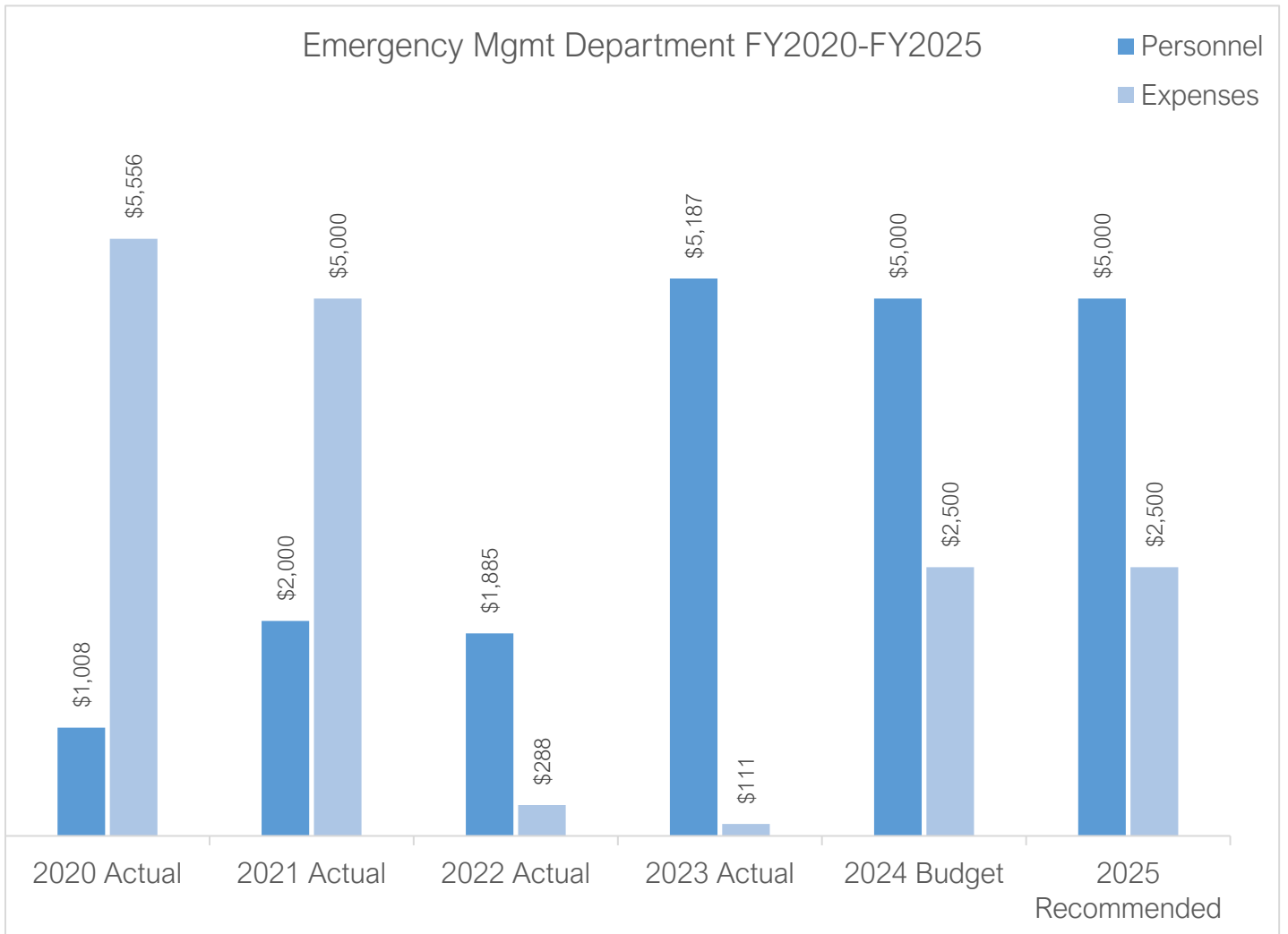
- The Emergency Management Department, is tasked with providing important information to the community in order to assist residents in preparing for all types of emergencies.
- We strive to help the Town to prepare for, respond to, and recover from natural and man-made disasters.
- Continued to work to strengthen the communications systems and enhance interoperability.

FY25 GOALS

- Expand our portfolio of informational resources for residents.
- Explore new ways of reaching residents in advance of emergencies with vital information.
- Improve and enhance coordination between all Town departments in preparation for any emergency.
- Designate individuals and teams for predetermined roles to react to various scenarios.
- Recruit, train and equip a Community Emergency Response Team (CERT) of volunteers with various skills and experiences to be community leaders in the event of an emergency.



EMERGENCY MANAGEMENT





MISSION STATEMENT

We at the Swampscott Council on Aging are committed to serving all with dignity and positive regard. We aim to identify and respond to the needs of all as we age and to advocate accordingly. Additionally, we strive to promote awareness in the community of issues regarding older adults.

SIGNIFICANT CHANGES

Doubled our average daily attendance, and contact hours with our older adults including programs, classes, transportation, and nutrition.

- Created Adult Social Day program for individuals living with dementia.
- Doubled the Senior Center Membership
- Doubled the community outreach and support programs provided over FY 2022.



Heidi Whear
Director of Aging
Services

PREVIOUS YEAR ACCOMPLISHMENTS

- **Lunch program:** continued to evolve throughout this year. Dedicated staff and volunteers shopped and prepared the meals four days per week. We collaborated with the school cafeteria program with food delivered and served by a school staff person.
- **Fitness classes:** Zumba, Cardio, Chair Yoga, Tai Chi, Osteo, tap dancing, Walking group, Balance, Beginners Yoga.
- **New fitness classes:** Shimmy Hips Class, Hip Hop Dance Chair, Laughter Yoga, Pickleball, Matter of Balance Class.
- **Ongoing and new activities:** Bridge, Mah Jongg, Cribbage, Bingo, Poker, and Gin Rummy, Monthly Men's Club, Bi-Weekly Friday Morning Movies with Bagels, Tech Ninjas – students coming here to assist with technology, monthly trips to Encore, Bocce, Golf, Knitting group and creative writing, Summer Tech Camp, collaboration with ElderAct, haircuts and quilt sewing group.
- **Special excursions:** Essex River Cruise, Miniature Golf Trip, Live theater in Andover, The Gardens of Glen Estates, Rockport for concerts, shopping and dining, Middleton Food Truck Lunch trip, Summer Salsa by the Sea, Fenway Park Tour, Pickity Place in Mason New Hampshire, Wayside Inn, Topsfield Fair, JCC Jazz Brunch, Market Street in Lynnfield, Enchanted Village, Maple Street Bistro, Isabella Stewart Gardner Museum, Sail on Schooner Fame, and State House Tour.
- **Holiday celebrations and parties** occur monthly throughout the year. Some highlights include the Summer cookout with the Fire Department, Veteran's Breakfast, Thanksgiving Lunch, Kentucky Derby Party, Red Sox Viewing Party, Holiday Dinner, New Year's Eve celebration, Valentine's celebration and the like. A very special thanks to the Friends of the Senior Center for their generous support in funding these events.
- **Monthly Memory Cafes** – engage caregivers and their loved ones living with dementia for an afternoon of program and discussion.
- **Educational and cultural programs:** Health related classes such as medication safety, nutrition program with tea, Scams, Home safety, driving safety, Narcan training and the like. Fun cultural programming included wine tasting, cake decorating, wreath making, winter crafts, Birds of Prey, Meet Julia Child, card making, Seaglass art, and how to take pictures with your phone.
- **Direct Assistance:** Free Tax preparation through a collaboration with AARP, fuel assistance through LEO and Medicare help through SHINE open enrollment.
- **Health services and screening:** High Dose flu shot clinic, on-going Blood pressure screening, foot doctor and hearing screening.
- **Outreach efforts:** This year saw tremendous growth in outreach efforts. The number of people receiving individual help through the Social Worker program has doubled since last year. The Solo Single's group is particularly popular as they meet twice a month to share thoughts, feelings and ideas.



- **Dementia Friendly Initiative:** Applied for funding from Greater Lynn Senior Services to create a multigenerational art program bringing students together with people living with dementia to create art.
- **Composting program** with the Health Department. What began as a Short Term Action Team resulted in a sustainable composting program. Over 50 people currently bring their compost to the Black Earth Composting bin at the Senior Center weekly.
- **Intergenerational Programming:**
 - Collaborations with the High School continued to expand with the Spaghetti Dinners. Game Changers included sports teams engaged in community service while serving dinner and activities to and then enjoying an evening with Senior Center members.
 - Intergenerational Current Events continued to expand, meeting monthly to address various local and global issues affecting both generations.
 - Promoted Black History project through the Traveling Quilt Presentations at various Swampscott Schools.
 - Middle school students have created thoughtful cards and decorated bags to be delivered with sweets through the Meals on Wheels program.
 - Girl scouts had a fun afternoon of games.
- **Volunteer Force:** Tax work-off volunteer force grew from 9 to 12 this year. The number of hours they assisted increased from 975 in FY2022 to 1,728 in FY2023. We had an additional 8 volunteers helping in various capacities as well as two interns.
- **Transportation:** Van rides for medical appointments on Tuesday, Wednesday, and Thursdays. Regular shopping trips went to Vinnin Square, Highland Ave, Farmers Market, Library and Walmart. Resumed rides to and from the Senior Center. The most exciting rides carried friends to fun places throughout the area.

FY 25 GOALS

- Complete upgrade of the kitchen with a commercial stove and ventilation.
- Secure funding for a feasibility study for a multigenerational Community Center.
- Serve meals 5 day/week. Explore additional funding sources for staffing lunch programs.
- Expand the Social Day program.
- Apply for a grant for Electric Van.
- Hire a Van driver with CDL license.

Swampscott for All Ages

MISSION STATEMENT

The Swampscott for All Ages Committee is dedicated to making Swampscott a more livable community for all residents to grow up and grow older together.

SIGNIFICANT CHANGES

- Awarded a MCOA grant to host a conference of health care specialists for 100 caregivers.
- Trained 75% of Swampscott staff in dementia as per our Dementia Friendly Initiative.
- Collaborated with Town Community Development office to pass revised zoning by-laws in favor of ADUs.

PREVIOUS YEAR ACCOMPLISHMENTS

Outdoor Spaces and Buildings

- Increased effective use of current Senior Center by moving furniture numerous times a day that allows the dining room and classrooms to be converted into an exercise space.
- Continued discussions and investigations into locations and funding for a new multigenerational Community Center.



Transportation

- Expanded options for medical transportation through collaborations with Seaglass Village, a local 501 © 3 that was established as an action item of the Swampscott for All Ages action plan. Trained and vetted volunteers and purchased supplemental insurance to assist in medical and other transportation rides. Provided over 100 rides.
- Submitted proposal for funds to create a new transportation program through MCOA for a Lyft initiative.

Housing

- Expanded number of residents in tax work-off program from 9 to 12 to reduce their real estate tax burden.
- Promoted home repair and funding for home modification for people to remain in their homes through CEDAC.
- Expanded collaboration and cross promotion with Seaglass Village to help residents age in place.
- Hosted a Talk About Town program on ADUs to inform residents about ADUs which is recorded and available on Cable TV.

Social Participation

- Doubled the number and variety of active adult events at the Senior Center.
- Expanded impact of Swampscott Senior Center and Seaglass Village through a Memorandum of Understanding to increase collaborations between senior center, Seaglass Village, Explorers, other neighboring senior centers, housing communities, places of worship, high school, Swampscott Park and Recreation, and library.

Communication and information

- Hosted a Caregiver's Conference for over 100 residents.
- Maintained Facebook Page with over 660 members.
- Maintained our Active Aging Swampscott website combining efforts of the Swampscott Senior Center, COA and SfAA.
- "Talk About Town" Series are recorded in the dining room before a live audience and then aired on Cable TV as well as available on YouTube.

Community and Health Services

- Recruited and trained Dementia Friendly Champions who became Swampscott's local trainers. Initiated Dementia Friendly training for all Town Employees.
- Recruited over ten health specialists to address caregivers at the inaugural Caregiver's conference.

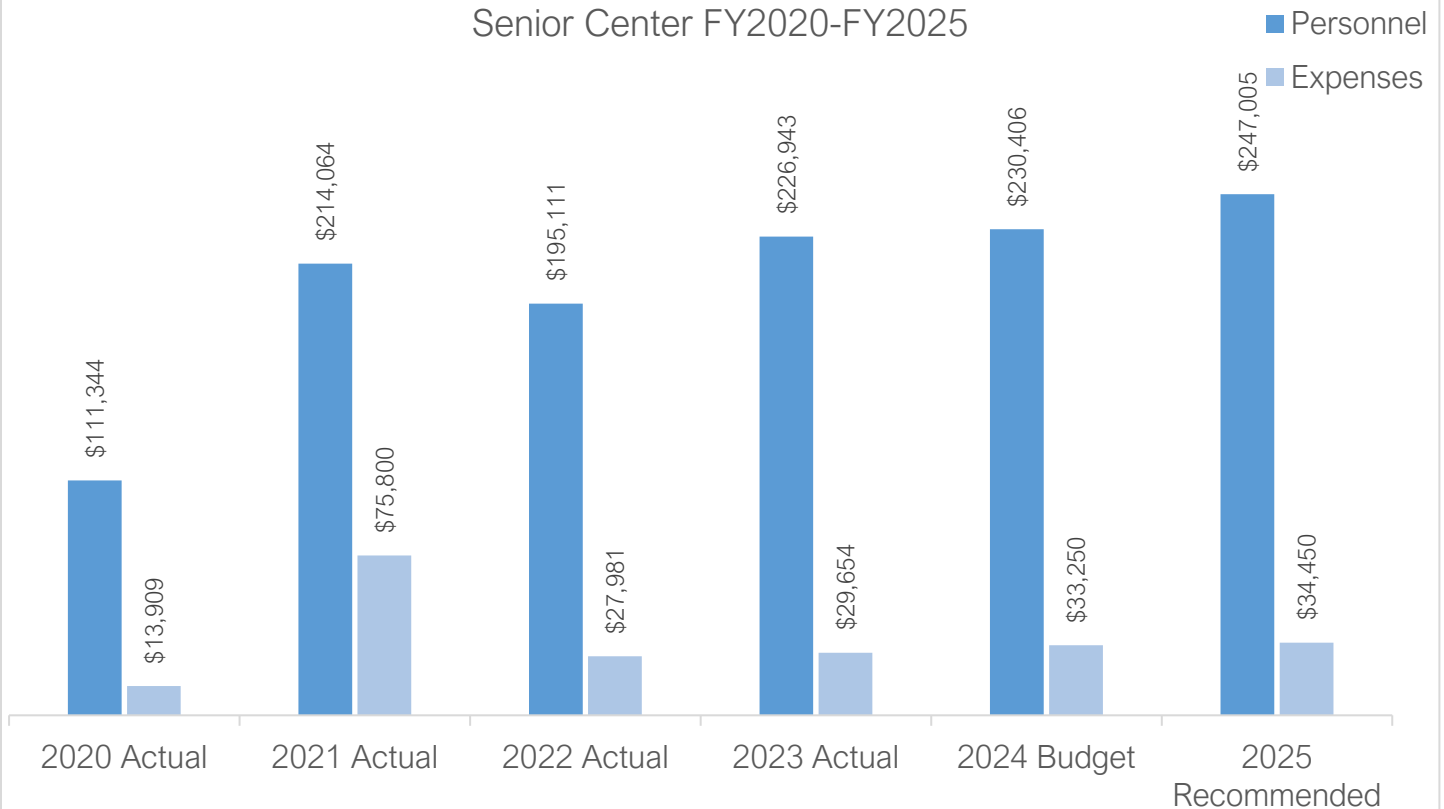
SfAA 2025 Goals

- Host a second conference on healthy aging for the community.
- Promote townwide efforts to create pickleball courts.
- Continue to pursue funding to support Salem Skipper type program, Lyft, and/or Go-Go Grandparent, a ride-sharing service for older adults.
- Submit grant proposal for an electric van that is handicapped accessible.
- Partner with Swampscott Recreation department, local non-profits including Seaglass Village to expand opportunities for social participation.
- Submit proposal for funding to create Age and Dementia Friendly Businesses.
- Increase opportunities for residents to volunteer and stay civically engaged in town activities.
- Explore the possibility of having a centralized social calendar for events happening around Swampscott as a way of making residents aware of programs.
- Improve public education about dementia, access to adult day programs, and businesses that are trained to interact with people with dementia may be considered.

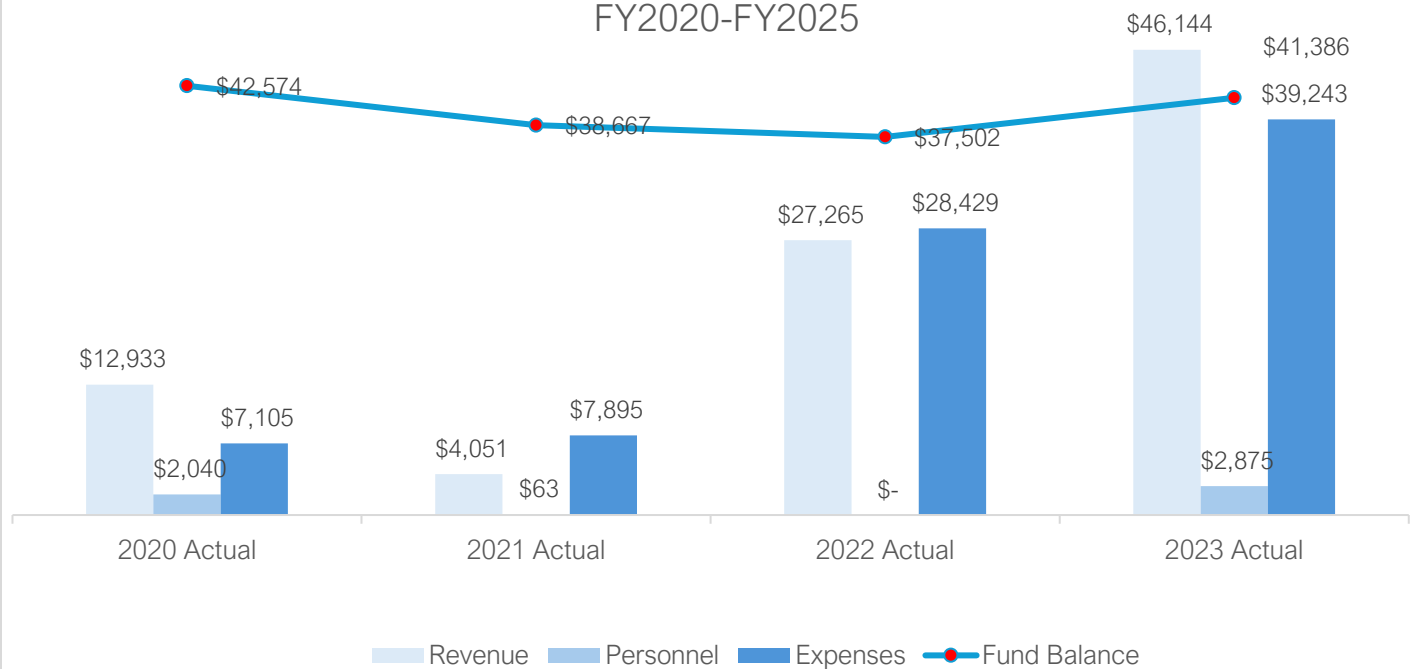


COUNCIL ON AGING

Senior Center FY2020-FY2025



Senior Center Revolving Fund Performance FY2020-FY2025



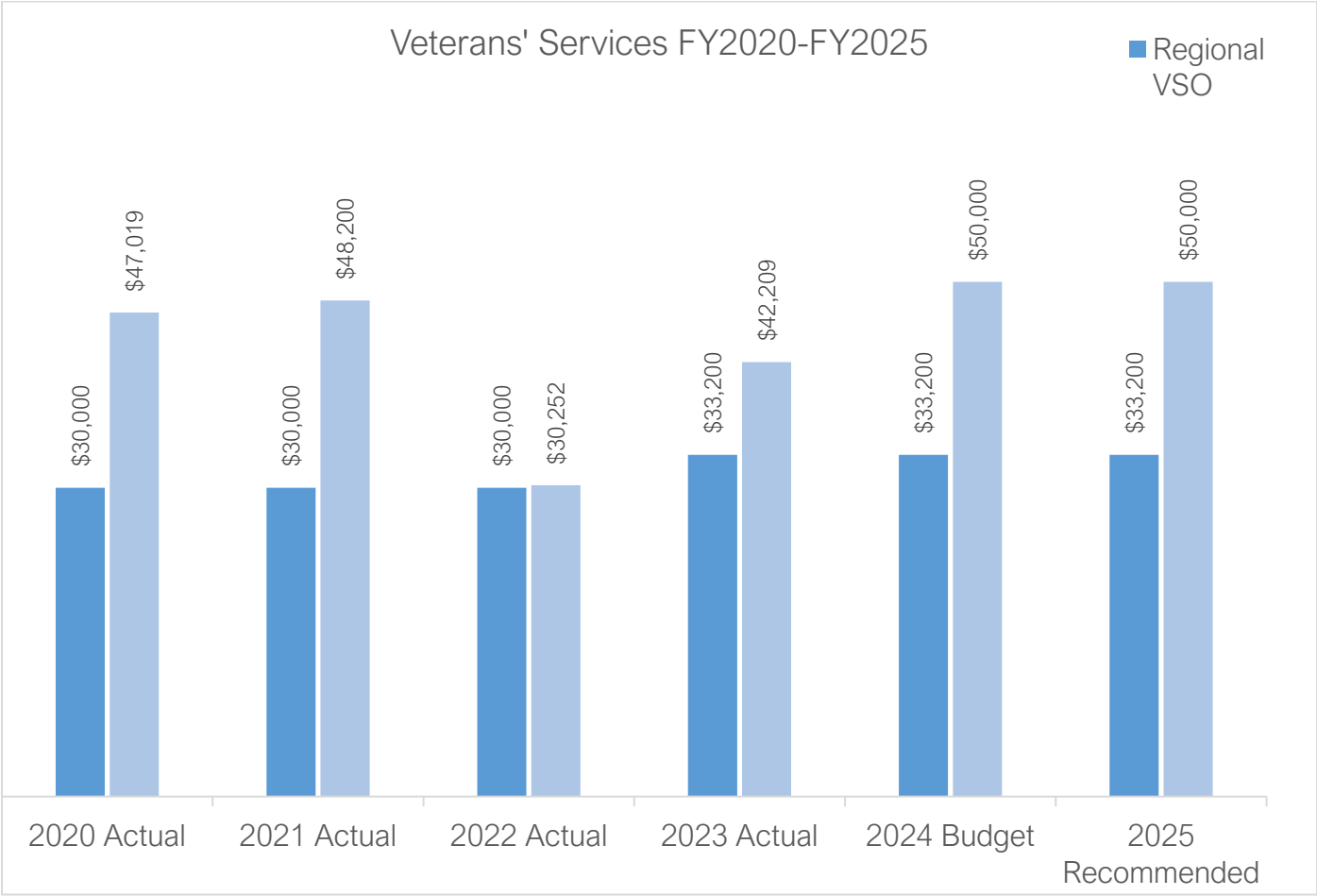


MISSION STATEMENT

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.



Michael Sweeney
Veteran’s Services
Officer





MISSION STATEMENT

Our mission is to be an inclusive place where everyone is empowered to fulfill their informational, recreational, and cultural needs. The Swampscott Public Library is committed to advancing literacy and life-long learning, and will be an active part of the community – helping to create an informed, engaged, and connected Town through relevant materials, innovative programming, and supportive staff.

Significant Changes in FY24

Operation

- Completed our strategic plan for FY25-29 using feedback from the community, through surveys and in-person meetings, and our community members committee. Our completed document is available on our website.
- New Reference/Adult Programmer Library and Library Aide hired
- Expanded operating hours for the building: Open Fridays 9-5pm, and Saturdays 9-3pm
- Completed the Library Website Redesign (Launch March/April 2024)
- Achieved a collection rollover of 2.1 – highest in five years. Anything above a 1 indicates a healthy and well used collection.



Jonathan Nichols
Library Director

New Configurations

- Completed the unification of all Adult-Nonfiction into one area
- Continued to address ADA and safety issues regarding library shelving and seating – removed all free-standing wooden bookshelves and created an open and inviting community space in the main area of the Library.

New Collections

- Continued to add Wonderbooks to the Children's and Teen
- Continued to expand World Languages to better reflect our entire community - Expanded to include books in Ukrainian and additional titles in Spanish.
- Expanded our Library of Things - In-process but will be completed by FY25
- Book box services added for all age groups
- Added streaming services, Roku devices with various streaming platforms and Hoopla, an online platform for e-materials from audio books to music and movies.
- Added two new local museum passes: Burks and Wenham.

New Spaces

- Completed our new Teen space in the lower level of the Library. This space was dedicated to Sandra "Sandy" Moltz, a beloved former Teen Librarian, during a ceremony on Sept. 23.
- Received a \$30,000 Creative Communities grant to create a new Makerspace. Work has begun and will be completed by FY25.

Programming and Outreach

- Programming has also returned indoors with more large-scale events.



- Added self-checkout machines for patrons, including a new app that allows patrons to checkout with their mobile devices.
- Added Russian and Ukrainian programming to our offerings – from storytimes to musical guests and authors.
- Continued our partnership with S.U.R.E on their initiative, *We Are: Our Stories*. We are collecting written and oral histories of how Swampscott families arrived to our Town. This collection will be made available in our Special Collections archive and on our website.

FY25 Goals

Collections

- Continue to aim for a rollover close to 2. This number is calculated using our yearly circulation totals vs. our holdings. Each year has seen a rollover of at least 1.1, with FY24 seeing our highest in five years at 2.1. Anything over a 1 means a healthy collection.
- Continue to expand collections to better serve all Swampscott residents
 - Add more to World Languages
 - Online Streaming Platforms
 - Additional Wonderbooks
 - Library of Things, among many
- Add adaptive equipment to assist those with various disabilities while using library services
 - Height adjustable desks
 - Better options for patrons with vision-related issues
- Outreach
- Continue the great work our team has started and maintained while expanding to new opportunities
 - Seaglass Village
 - Local Access Channel
 - Schools and community groups and organizations
 - Social Media Optimization
- Petition the community for feedback to shape our future and to create our Strategic Plan and Action Items

Patron Services

- Promote existing services in a more dynamic way - utilize new website
- Expand collection offerings both physically and digitally
 - World Languages
 - Streaming Platforms
 - Library of Things
 - New Databases
- Improve visits with more inviting decor, furniture, displays, layouts, and technology, and more areas for quiet study and meetings.

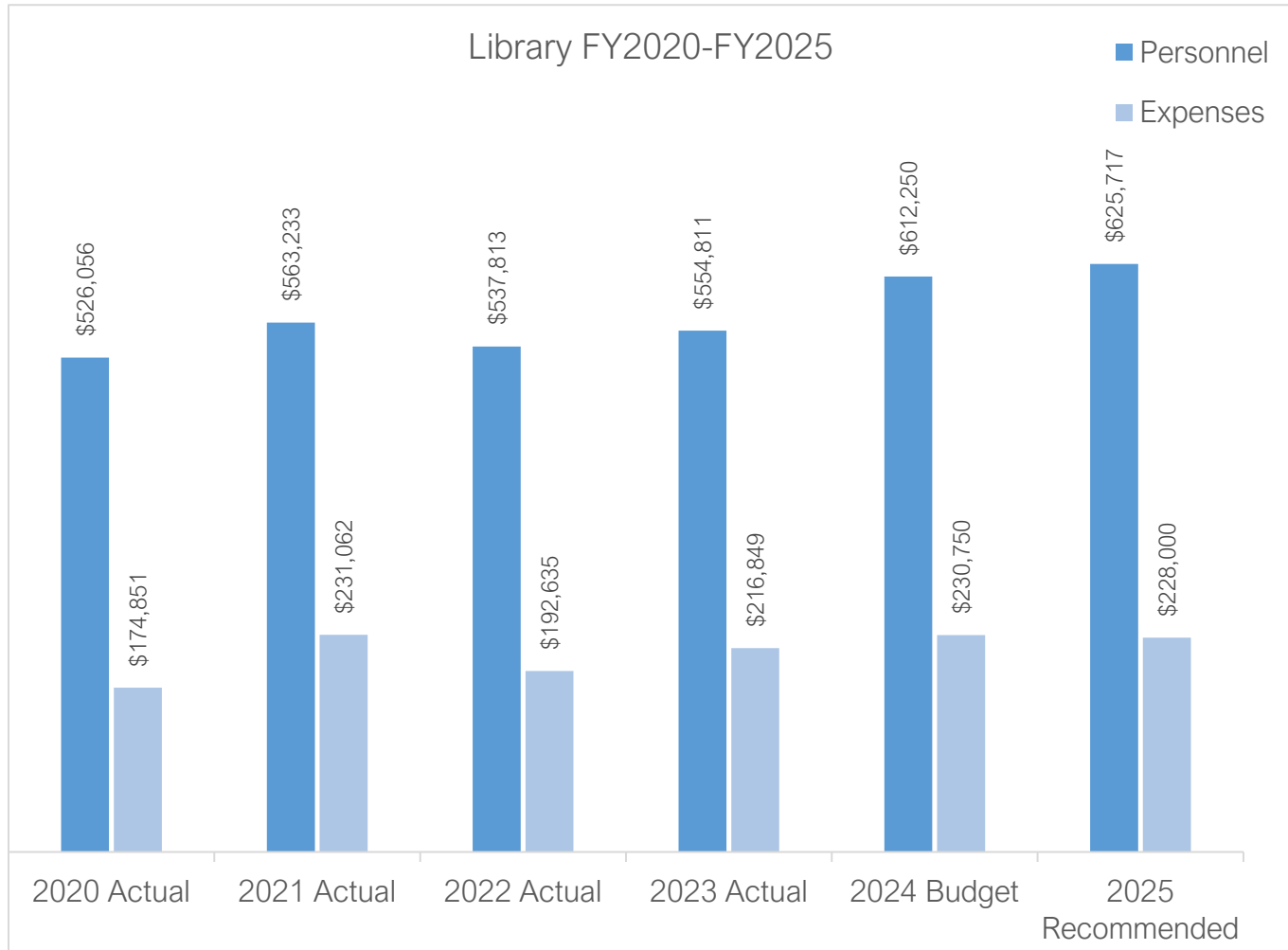
Programming

- Expand on the great programming of FY23 with large community events, and a focus on Adult programming to target hard-to-reach demographics and families
 - Patron Appreciation Day
 - More Special Events – Authors and Musical Performances. Bring back SwampyCon.



Grants

- If awarded the Creative Communities grant, which would be awarded in FY24, create a Maker's Space
- Continue looking for opportunities to get grant funding to address our Special Collections





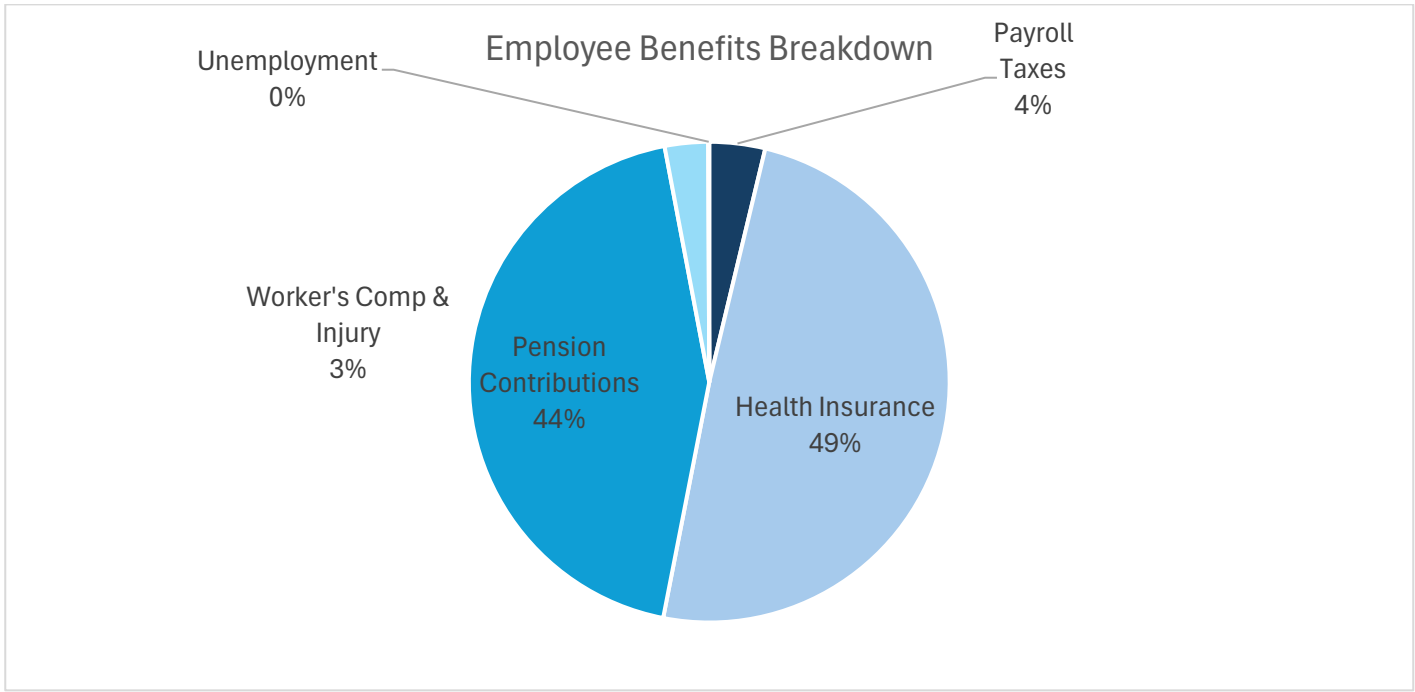
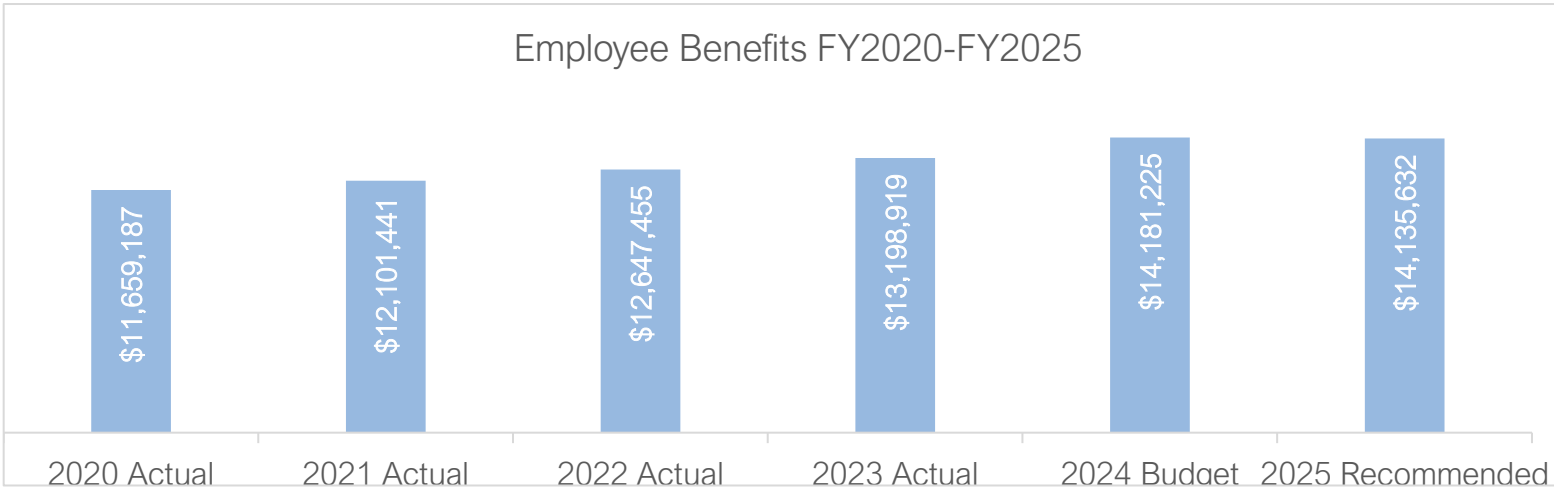
EMPLOYEE BENEFITS

MISSION STATEMENT

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: Harvard Independence, Harvard Primary Choice, Health New England, Tufts Navigator, Tufts Health Plan Spirit, Always Health Partners, UniCare Basic Indemnity, UniCare Community Choice, and UniCare Plus; and five plans for Medicare eligible retirees: 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 FY2020-FY2025



DEBT SERVICE



BONDED DEBT

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

GENERAL DEBT LIMIT

Under Massachusetts' statutes, the General Debt Limit of the Town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit of the Town is 5 percent of the valuation of taxable property. The Town 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.

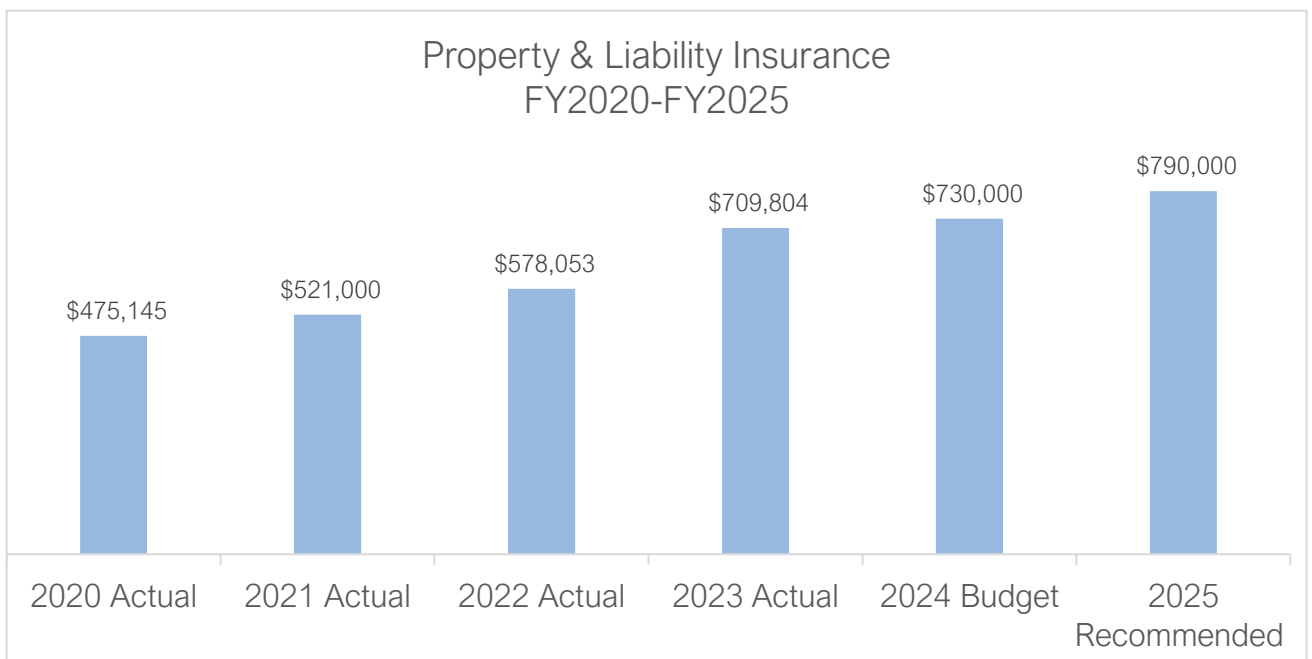
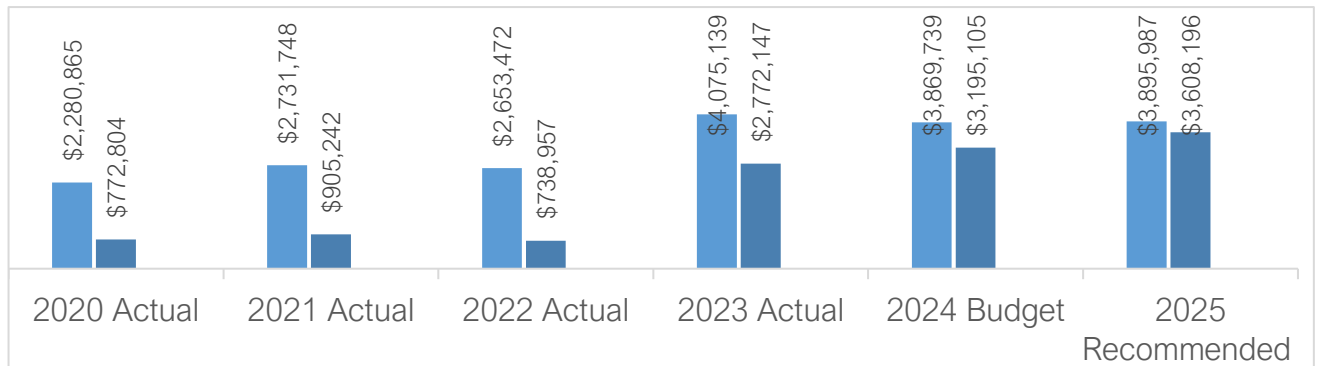
BOND RATINGS

The Town’s bond rating was recently upgraded from AA+ to AAA. Local Financial Policies adopted by the Select Board and Finance Committee continue to support reserves, excess levy capacity, and budgetary flexibility that ratings agencies tend to view favorably.

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.





CHERRY SHEET ASSESSMENTS

For the purpose of budgeting for FY25, estimates based on the governor's budget were used.

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

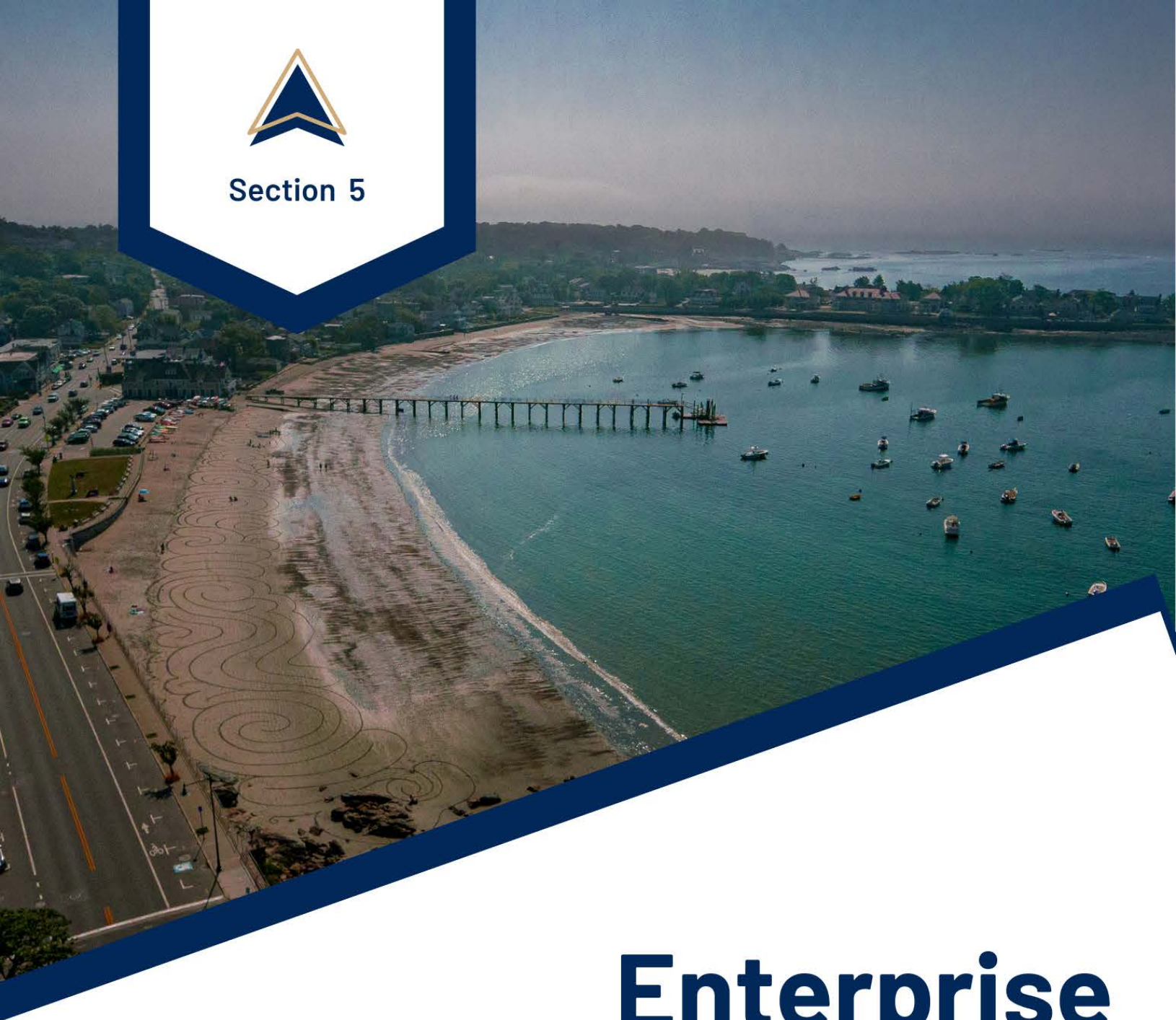
The State receives this reimbursement for providing special needs education to children enrolled in (1) state hospital schools or (2) private institutions, whose placements were made before 1975.

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.



Section 5



Enterprise Funds

Town of Swampscott



Enterprise Funds - Water & Sewer



The Water and Sewer Enterprise Funds are Town funds separated from others and dedicated to tracking and reporting all activities associated with the operation and maintenance of the water distribution and wastewater collection systems in the Town. Enterprise funds by State law are required to be self-sustaining, this requires that revenues from operations are sufficient to fund all direct and indirect expenditures of the fund. 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. 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:

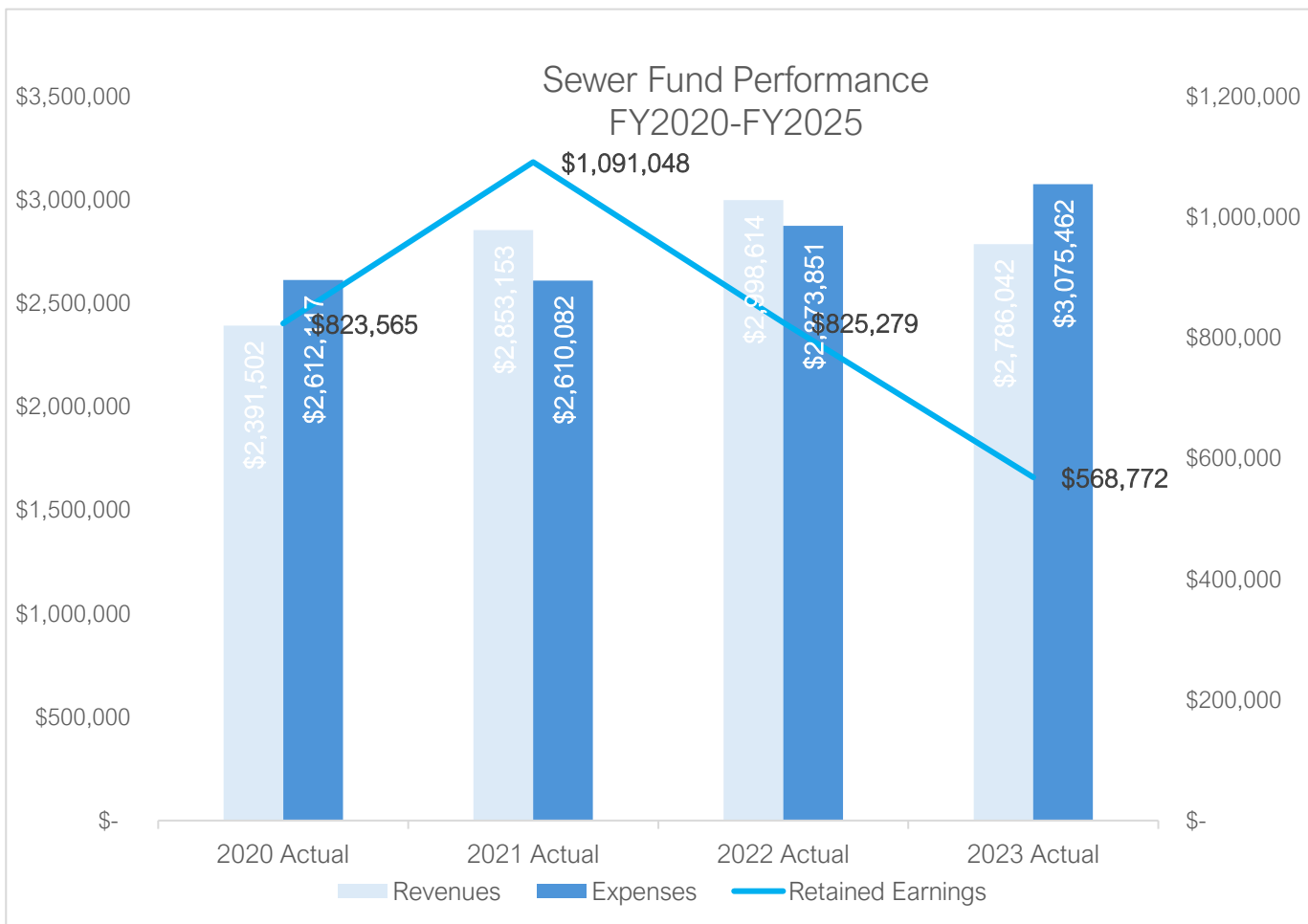
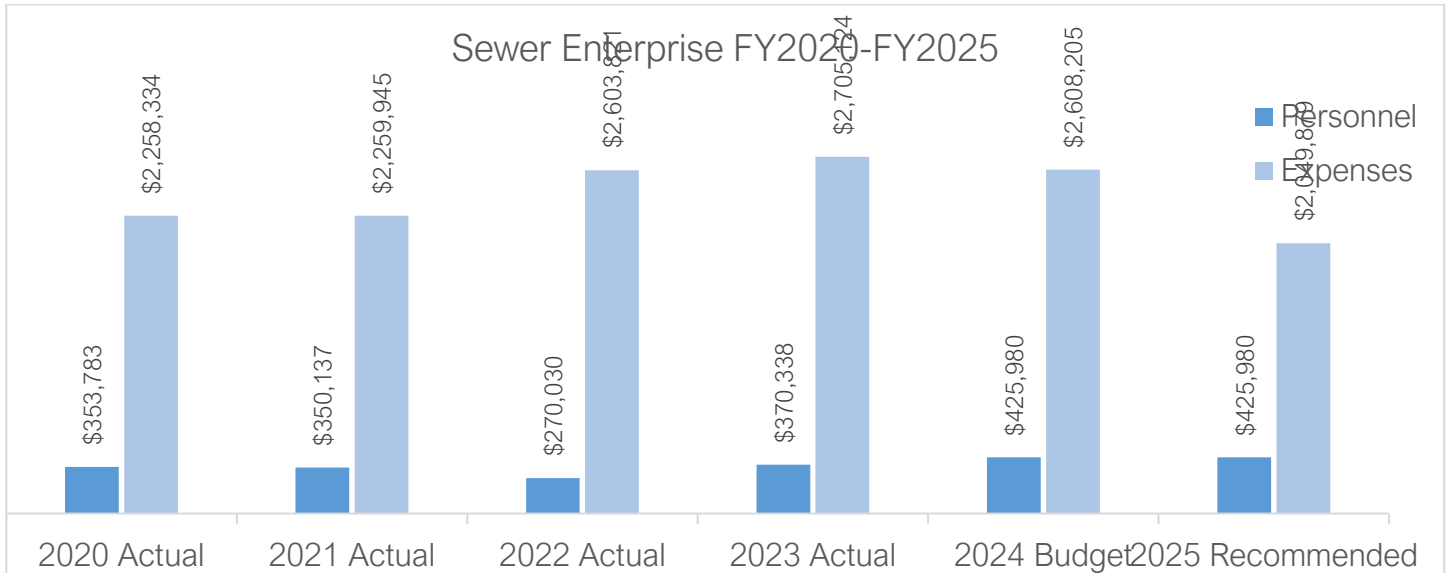
- Worked collaboratively with the City of Lynn and other stake holders to obtain state funding to clean up Kings Beach
- Watermark Environmental rewired pumps at the Windsor South Lift Station and adjusted the VFD's for the two pumps at the Windsor North Lift Station, while continuing bi-monthly inspections as part of their 3-year O/M contract with the town
- Completed town-wide backflow testing
- Replaced or repaired 4 deficient hydrants
- Repaired 6 water main breaks, and 17 water service leaks. All but two completed by Public Works staff
- Rebuilt 7 collapsed catch basins/sewer manholes
- Continued quarterly sewer main maintenance program to deal with habitually troublesome mains
- Winterized 150 wet barrel hydrants
- Conducted bi-weekly bacteriological water sampling
- Cleaned approximately 50 catch basins
- Issued 86 street opening permits to private contractors and National Grid
-

FY25 GOALS

- Continue Illicit Discharge Detection & Elimination (IDDE) work as part of EPA Administrative Consent Order
- Continue working with State and Federal Government to acquire funding for an ultraviolet disinfection system at Kings Beach
- Continue working with State and Federal Government to acquire funding for an outfall extension at Kings Beach
- Reline the 10-inch water main and hydrants on Atlantic Ave (Blodgett Ave to the Marblehead line using the MWRA Local Water System Assistance Program (LWSAP)
- Replace the 10-inch water main and hydrants on Beach Bluff Ave (Atlantic Ave to Mostyn Street) using the MWRA Local Water System Assistance Program (LWSAP)
- Upgrade the control panels at the Windsor North and Windsor South lift stations
- Continue to replace 6-10 older hydrants a year
- Clean half of the Town's 825 catch basins
- Explore the feasibility of replacing the current MVRs water meter reading program with a fixed network system



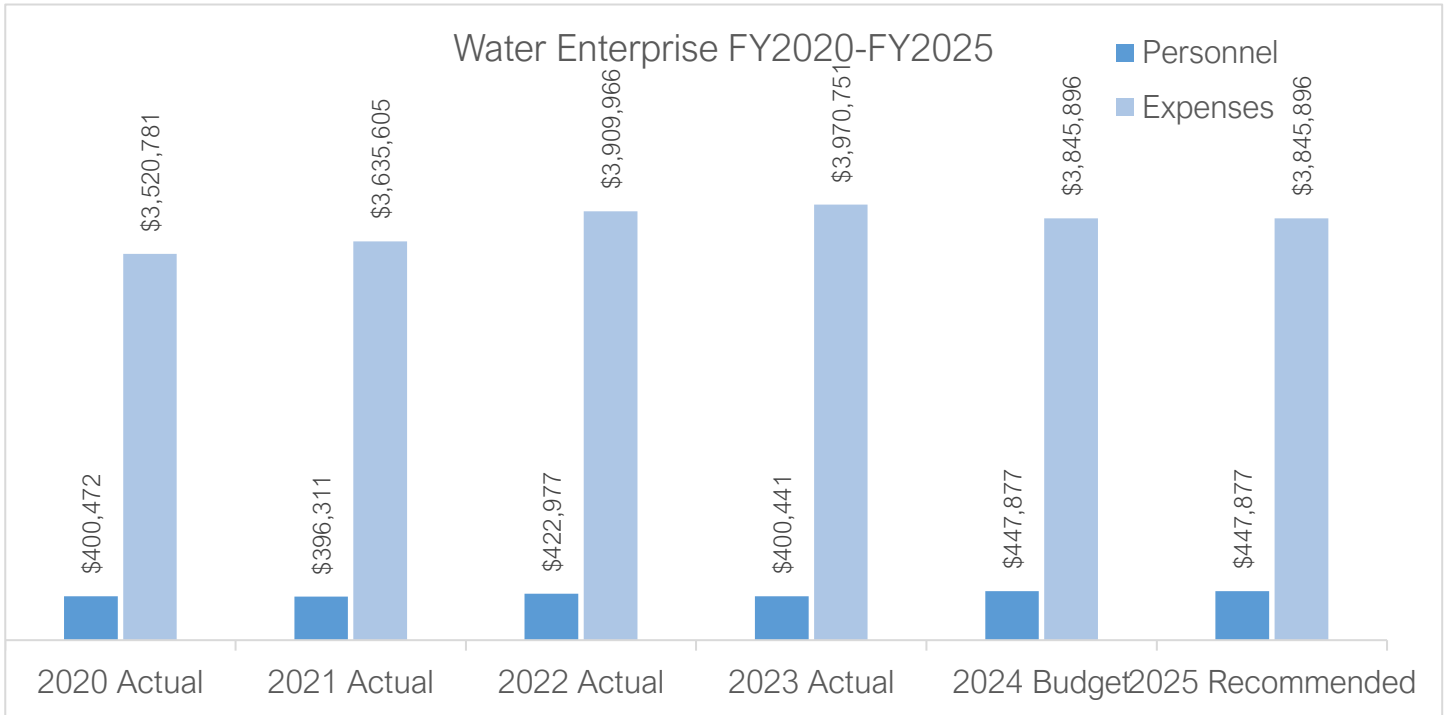
Enterprise Funds - Water & Sewer



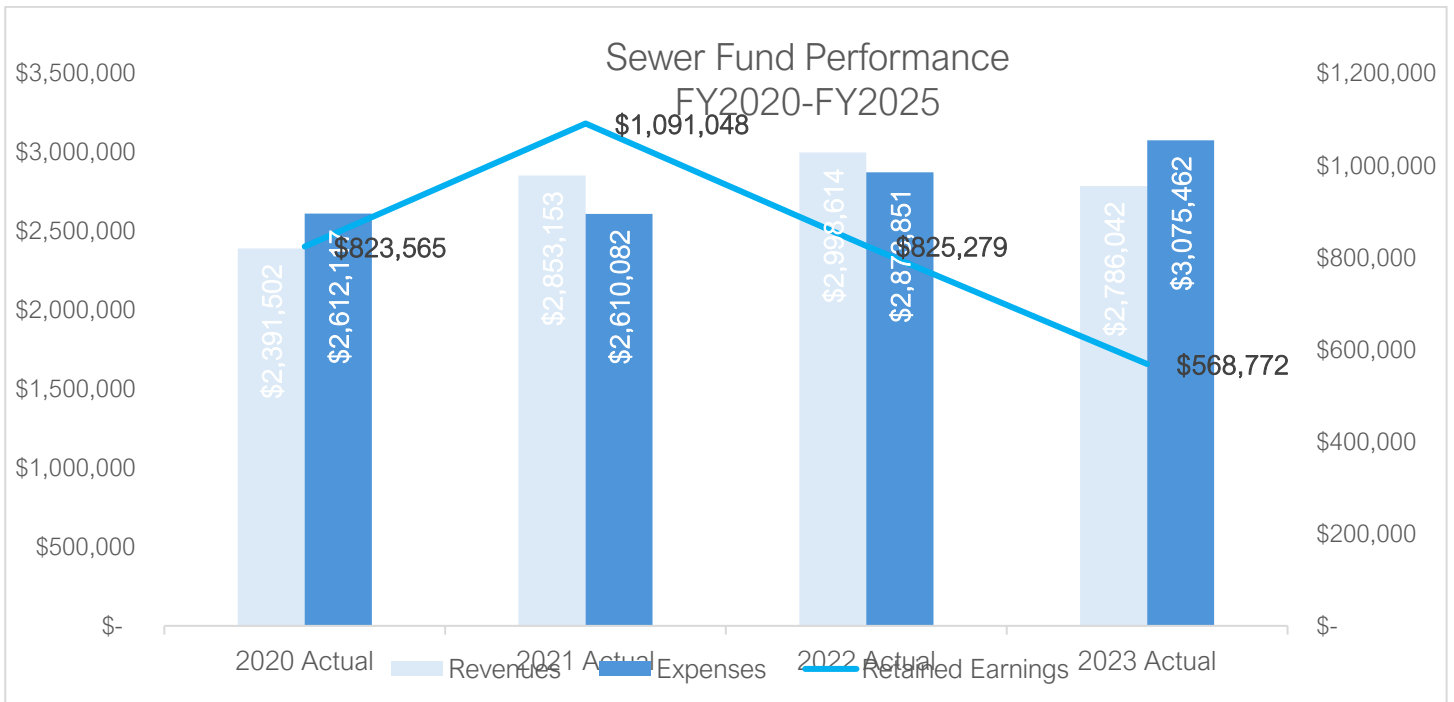
Enterprise Funds - Water & Sewer



Water Enterprise FY2020-FY2025



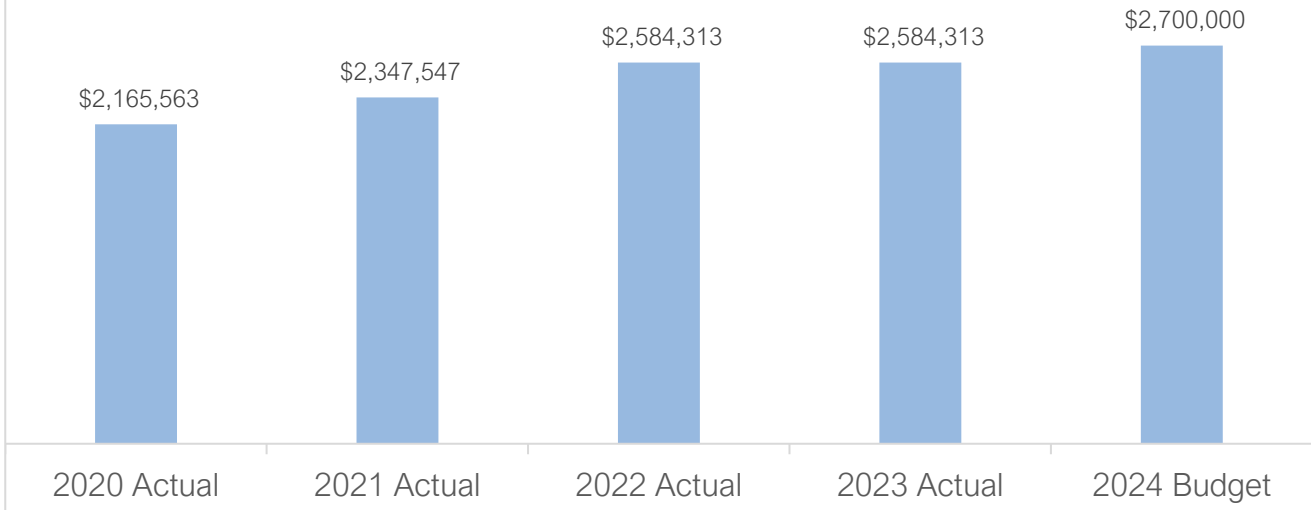
Sewer Fund Performance
FY2020-FY2025





ENTERPRISE FUNDS

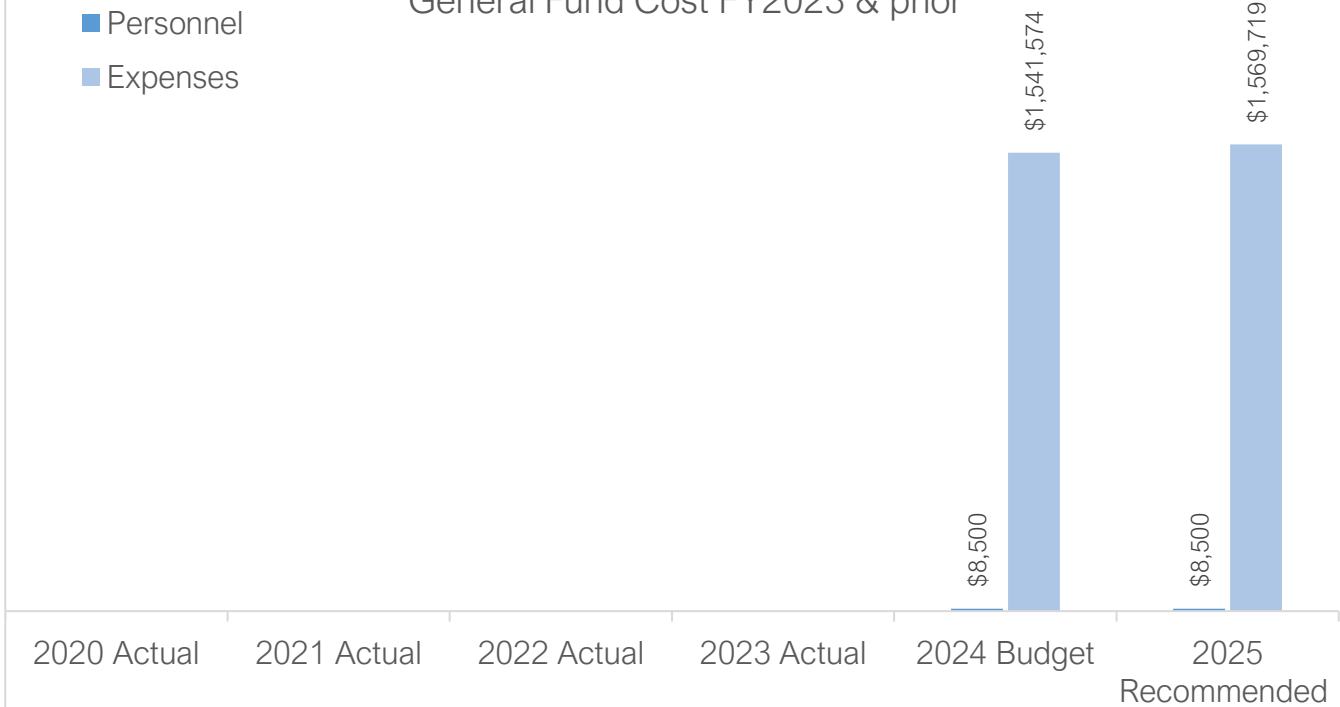
Massachusetts Water Resource Authority Assessment FY2020-FY2025



Solid Waste Enterprise FY2020-FY2025

*General Fund Cost FY2023 & prior

- Personnel
- Expenses





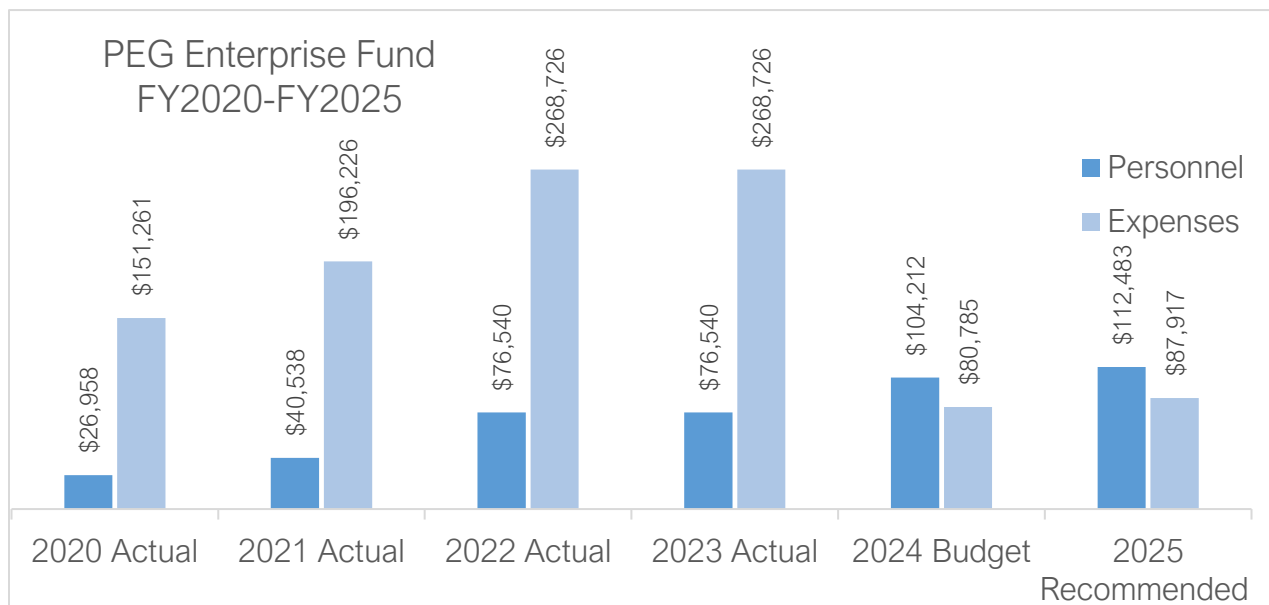
ENTERPRISE FUNDS

PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS (PEG)

This department manages all of the technology and content related to the access TV channels contracted by the CABLE TV providers, currently Verizon and Comcast.

RECENT ACCOMPLISHMENTS:

- Finalize 5-year contract with Verizon
- Add full time employee to increase opportunities for municipal groups to record and present various gatherings
- Add 3rd Channel (Public) to Swampscott's Access TV offerings
- Finalize installation of TV recording and broadcasting capabilities to the Senior Center
- Add Video Conferencing capabilities to 1st floor meeting room at Town Hall
- Replace studio cameras in production studio at Swampscott High School
- Add AI HUDL athletic cameras to Blocksidge Field and SHS Gym, providing live streaming of all athletic events at all levels
- Employ over 30 students as production assistants for town and school related events, including committee meetings, town meeting and athletic events
- Extend VLAN to Swampscott Fire Department and Swampscott Middle School
- Upgrade Audio equipment in B129
- Upgrade Intercom system town-wide
- Continue digitizing/archiving project of all VHS tapes from Government and Educational TV operations
- Expand Media Arts curriculum at SHS to allow students to create media for various town departments, including videos for the town recycling campaign, the Swampscott Fire Department Recruitment efforts, and the Hawthorne Idea Exchange campaign





Section 6

School Budget

Town of Swampscott



SWAMPSCOTT PUBLIC SCHOOLS FY25 SUPERINTENDENT'S BUDGET

*SUBMITTED BY: PAMELA R. H. ANGELAKIS
JANUARY 8, 2024*



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SUPERINTENDENT'S MESSAGE

Dear School Committee,

I am pleased to present the Superintendent's Recommended Budget for the 2024-2025 school year. Despite our best efforts, adhering to the town's financial policy of 2% + new growth proved impossible due to rising fixed costs, the inauguration of a new elementary school, shifting demographics, and the sustained needs of students as residuals of the pandemic.

In formulating this proposed budget for Fiscal Year 2025, the Director of Finance and I engaged in comprehensive discussions with the leadership of each school and department. Our deliberations encompassed thoroughly examining class sizes, schedules, student requirements (academic and social-emotional), and current and future program needs. In line with our commitment to fiscal responsibility, we maintained our dedication to a zero-based budgeting approach to ensure the most efficient allocation of resources. This is a workable budget I am recommending, but it is not ideal, and we are not meeting all our budget goals outlined in this document.

While the original plan for the new elementary school included funding transportation and operating expenses from the existing operating budget, unforeseen circumstances arose that altered our trajectory. These unexpected challenges encompassed the need to value engineer solar panels from the SES project, resulting in additional projected operating budget expenses. Moreover, factors such as a notable increase in enrollment after years of stagnant data, a one-time assessment at the Northshore Education Consortium, combined with a substantial tuition increase to fund their much needed capital project and a 19% escalation in out-of-district tuition costs over two years has factored into why the increased transportation costs & operating costs of the new elementary school do not fit within the budgeted guideline. This has all further complicated our financial landscape as this cost center makes up over a third of our total budget and typically would increase 2-4% per year.

As we all prepare for what is likely to be a difficult budget season of balancing needs and financial constraints, I look forward to continuing our discussions with the elected boards and committees and the general government finance team to help find solutions that meet our district goals.

Sincerely,

Pamela R. H. Angelakis

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

VISION

Swampscott Public Schools is committed to a COMMUNITY of belonging with an intentional celebration of individual differences that puts OPPORTUNITY, RESPECT and EQUITY at our core.

MISSION

We envision a school community in which all feel welcomed and represented. The Swampscott Public Schools embrace and celebrate diversity and ensure that students, families and staff work together in inclusive settings to promote equitable access to opportunities and equitable student outcomes. We envision a school community built on respect for ourselves, each other, our schools, and our environment. Swampscott Public Schools explicitly and intentionally commits to equity, anti-bias, and anti-racist education that is meaningful and visible in decision-making.

COMMUNITY, OPPORTUNITY, RESPECT, EQUITY (CORE) PLAN 2021-2025

The purpose of this plan is to guide our work specifically focused on increasing community, opportunity, respect and equity in the Swampscott Public Schools to nurture a school culture where students, families and staff all feel like they belong.

<p style="text-align: center;">Priority #1 Curriculum & Instruction</p> <p>A culturally responsive, sustaining curriculum¹ fosters engagement, achievement, rigor, and critical consciousness for students.</p> <p>An environment that promotes community, opportunity, respect and equity for all students, families, and staff starts with curriculum and pedagogy that is centered on increased awareness and evidence-based practices.</p>	<p style="text-align: center;">Priority #2 Professional Development</p> <p>Professional development on diversity, empathy and equity addresses the knowledge, skills, attitudes, and mindsets of participants about identity, bias, and social structures.</p> <p>Professional development that reaches all staff ensures that classrooms, non-academic spaces, and whole school communities are safe working and learning environments for all staff and students.</p>
<p style="text-align: center;">Priority #3 Policies, Procedures and Structures</p> <p>Policies, practices, and structures are the foundation for institutional culture. Beliefs and values are reflected in how business is conducted and these aspects can determine the inclusiveness of the institution.</p> <p>With consideration of the evidence of outcomes such as retention of diverse staff, achievement of all student groups, and sense of belonging of adults and youth, the need to improve policies, practices, and structures has become clear.</p>	<p style="text-align: center;">Priority #4 District and School Culture</p> <p>Building culture requires a steady commitment to activities that examine and address our values and beliefs about CORE.</p> <p>We will have an intentional focus on making our decisions through a CORE lens and carefully track the evolution of everyone's sense of belonging.</p>

SPS FY25 BUDGET BY COST CENTER

Swampscott Public Schools FY25 Superintendent recommended Budget Summary December 11, 2023

Cost Center	FY24 Budget	FY25 Budget	\$ Change	% Change
Administration	\$ 1,450,444	\$ 1,582,162	\$ 131,718	9.1%
Districtwide Programs	\$ 1,751,804	\$ 1,714,455	\$ (37,349)	-2.1%
General Education	\$ 15,103,016	\$ 15,680,633	\$ 577,617	3.8%
School Facilities	\$ 2,554,294	\$ 2,771,920	\$ 217,626	8.5%
Total	\$ 20,859,558	\$ 21,749,170	\$ 889,612	4.3%
<i>Subtract New School Operating Costs</i>		\$ (190,000)		
<i>Subtract Additional Transportation Cost</i>		\$ (200,000)		
Total Net FY25 Budget (not including special education)		\$ 21,359,170	\$ 499,612	2.40%
Cost Center	FY24 Budget	FY25 Budget	\$	%
Special Education	\$ 10,149,155	\$ 10,696,384	\$ 547,229	5.4%
Total including all Cost Centers				
Cost Center	FY24 Budget (Original)	FY25 Budget	\$ Change	% Change
Administration	\$ 1,450,444	\$ 1,582,162	\$ 131,718	9.1%
Districtwide Programs	\$ 1,751,804	\$ 1,714,455	\$ (37,349)	-2.1%
General Education	\$ 15,103,016	\$ 15,680,633	\$ 577,617	3.8%
School Facilities	\$ 2,554,294	\$ 2,771,920	\$ 217,626	8.5%
Special Education	\$ 10,149,155	\$ 10,696,384	\$ 547,229	5.4%
Total	\$ 31,008,713	\$ 32,445,554	\$ 1,436,841	4.6%
<i>*FY24 Budget does not reflect any increases to appropriations at the STM in Jan/Feb.</i>				

- Administration increasing due to change in methodology for accounting for all non-union/contract raises (now in a salary reserve under Administration, previously in individual cost centers)
 - Anticipated, but not known lane changes also now in Administration in the salary reserve (Feb. deadline) approx. \$46K
- Districtwide programs decreasing due to efficiencies with IT staffing & reduction in nurse substitutes
- General Education increasing based on steps & lanes, new reading curriculum (\$40K), increased general education mandated transportation-Budget **increase 2.5%** if you net out the increased transportation costs
- School Facilities increasing due to operating costs for the new school, budget **increase 1.1%** if you net out the increased school operating costs
- Special Education tuition increases minimized with support staffing efficiencies gained, reduction in transportation for the in-district van & increase in projected Circuit Breaker revenue

FY25 SPS BUDGET SUMMARY (BY COST CENTER) APPROPRIATED BUDGET

Budget Summary by Cost Center							
Cost Center	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	% of FY25 Budget	\$ Change	% Change
Administration	\$ 1,193,941	\$ 1,384,642	\$ 1,450,444	\$ 1,582,162	4.9%	\$ 131,718	9.1%
Districtwide Programs	\$ 1,585,953	\$ 1,601,834	\$ 1,751,804	\$ 1,714,455	5.3%	\$ (37,349)	-2.1%
General Education	\$ 14,669,005	\$ 14,772,046	\$ 15,103,016	\$ 15,680,633	48.3%	\$ 577,617	3.8%
School Facilities	\$ 2,637,231	\$ 2,465,425	\$ 2,554,294	\$ 2,771,920	8.5%	\$ 217,626	8.5%
Special Education	\$ 9,691,802	\$ 10,060,628	\$ 10,149,155	\$ 10,696,384	33.0%	\$ 547,229	5.4%
Total	\$ 29,777,932	\$ 30,284,575	\$ 31,008,713	\$ 32,445,554		\$ 1,436,841	4.6%

- The Cost Centers are relatively the same % of the total budget as compared to FY24
- Elementary school consolidation has helped to soften the budget increase for special education
- The additional transportation needed for the elementary school allows us to see cost savings in our in-district special education transportation costs as we can reduce one in-district special education van
- Lane change notification & approval can occur in February, so an estimated amount for potential and not known lane changes have been built into the salary reserve line under Administration

FY25 SPS BUDGET SUMMARY (BY LOCATION) APPROPRIATED BUDGET

Budget Summary by Location									
Location	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	% of FY25 Budget	\$ Change	% Change	2025 FTE	
CLARKE SCHOOL	\$ 2,586,627	\$ 2,580,250	\$ 2,672,244	\$ 24,000	0.1%	\$ (2,648,244)	-99.1%	0	
DISTRICT WIDE	\$ 7,041,981	\$ 7,483,515	\$ 7,586,460	\$ 8,324,932	25.7%	\$ 738,472	9.7%	41	
ELEMENTARY	\$ -	\$ -	\$ -	\$ 8,805,702	27.1%	\$ 8,805,702	NA	112.6	
HADLEY SCHOOL	\$ 2,932,440	\$ 3,313,112	\$ 3,435,691	\$ -	0.0%	\$ (3,435,691)	-100%	0	
HIGH SCHOOL	\$ 7,507,827	\$ 7,391,137	\$ 7,429,462	\$ 7,585,577	23.4%	\$ 156,115	2.1%	89	
MIDDLE SCHOOL	\$ 6,428,161	\$ 6,456,392	\$ 6,512,296	\$ 6,984,538	21.5%	\$ 472,242	7.3%	92	
PRESCHOOL	\$ 639,026	\$ 586,486	\$ 695,676	\$ 720,805	2.2%	\$ 25,129	3.6%	14.5	
STANLEY SCHOOL	\$ 2,641,871	\$ 2,473,683	\$ 2,676,883	\$ -	0.0%	\$ (2,676,883)	-100.0%	0	
Grand Total	\$ 29,777,932	\$ 30,284,575	\$ 31,008,713	\$ 32,445,554	100%	\$ 1,436,841		349.06	

- Elementary school budgets have been rolled into new accounts lines for the consolidated elementary school
- Clarke school will have some facility related expenses in FY25
- Districtwide increases due to non-union salary increases/known lane changes, new reading curriculum, increased transportation & operating costs for the new school
- High School budget has some staff efficiencies creating a lower than typical budget increase, decrease in special education support staff needed of \$70,017
- Middle School budget includes known step/lane changes, new Math curriculum (Waggle), increases to special education positions (over \$200K). Increase to budget net of special education increases is **3.8%**
- Preschool budget increasing by steps & lane changes (budget is offset by the preschool revolving fund \$129,683)

SWAMPSCOTT PUBLIC SCHOOLS FY25 BUDGET

- Total FY25 Budget including all sources: **\$37,545,767**
 - Requested Town Appropriation \$32,445,554; 4.6% increase
 - Requested Town funded capital articles for Technology \$135,000
 - Nahant tuition revolving budgeted support of \$1,834,422
 - Utilization of revolving funds to offset appropriated budget costs for a total of \$524,683
 - Circuit Breaker
 - Utilize a total of \$1,861,660
 - Expected revenue \$1,861,660
 - Estimated balance \$450,000
 - Grant funded positions & expenses, total of \$744,448

**This slide will be updated when we know the total school costs that sit inside of the Town Budget.*

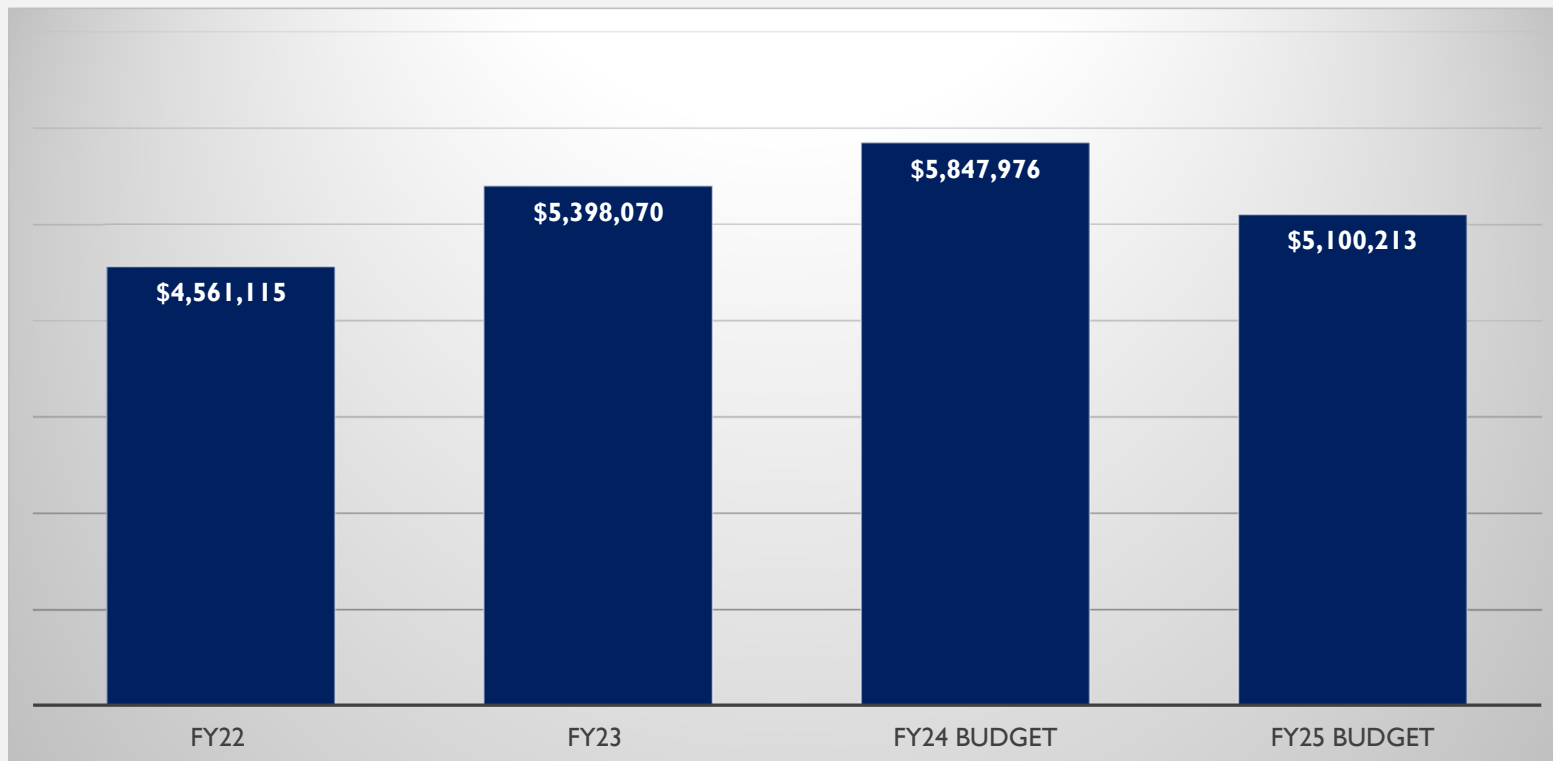
DISTRICT GOALS FOR FY25 BUDGET

- Add required bussing for students at Swampscott Elementary School (SES)
- Look for efficiencies in staffing at SES
- Adequately staff the Library/Media and Innovation Centers at SES
- Maintain part-time Kindergarten aides
- Purchase and implement a new literacy program K-5
- Implement Multi-Tiered Systems of Support (MTSS) <https://www.understood.org/en/articles/mtss-what-you-need-to-know> with fidelity and adequate staffing
- Reduce the class sizes for 5th grade from 26 to 20
- Properly staff our English Language (EL) services for our growing population
- Reduce class sizes at the high school from average of 25 to 22
- Properly staff our growing Career & Technical Programs (CTE) Innovation Pathways
- Look for efficiencies in staffing at middle and high schools

BUDGETED FROM OUTSIDE FUNDING

	FY22	FY23	FY24	FY25
Nahant Revolving Fund	\$1,718,003	\$1,692,136	\$1,732,314	\$1,834,422
School Rental	\$7,982	\$6,281	\$40,000	\$40,000
Athletics Revolving	\$306,981	\$275,000	\$275,000	\$280,000
PreK Tuition	\$31,300	\$131,000	\$132,980	\$129,683
Extended Day	\$75,626	\$75,000	\$75,000	\$75,000
Circuit Breaker	\$1,047,921	\$1,750,424	\$2,277,273	\$1,861,660
Town Capital (technology)	\$30,000	\$35,000	\$200,000	\$135,000
Grant Funded	\$1,343,302	\$1,433,229	\$1,115,409	\$744,448
Total	\$4,561,115	\$5,398,070	\$5,847,976	\$5,100,213

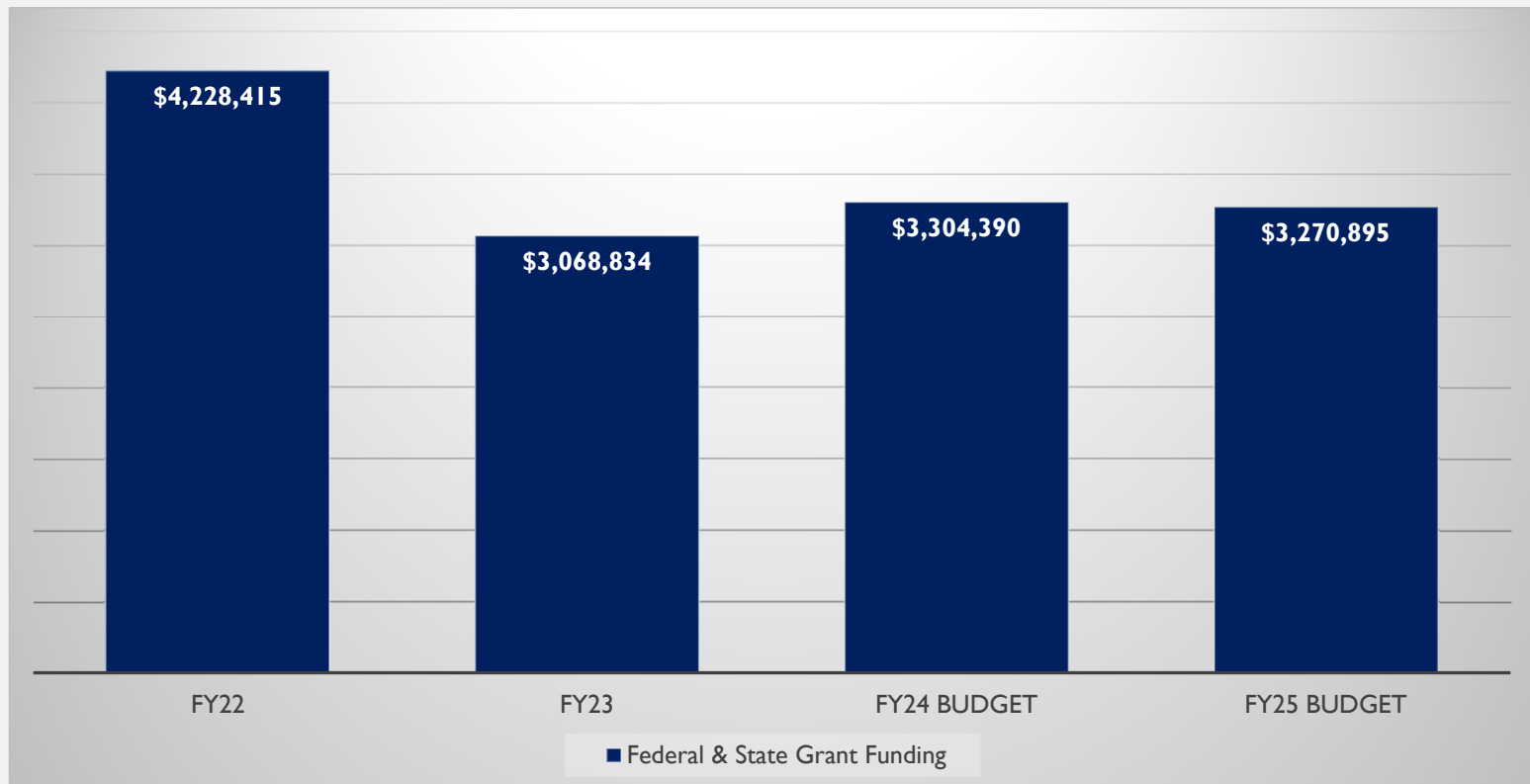
OUTSIDE FUNDING BUDGET SUPPORT



POSITIONS FUNDED THROUGH OTHER FUNDING SOURCES

POSITIONS FUNDED THROUGH OTHER FUNDING SOURCES						
SCHOOL	SUBJECT	FY24		FY25		FUNDING SOURCE
		FTE	AMOUNT	FTE	AMOUNT	
Districtwide	Fellows	2.0	\$35,000	--	--	ESSER III
Hadley	K-Aides	5.0	\$87,173	--	--	ESSER III
Clarke	K-Aides	2.0	\$35,006	--	--	ESSER III
Elementary	Math Coach	0.2	\$18,521	--	--	ESSER III
Districtwide	Director of SEL	1.0	\$106,050	--	--	ESSER III/Health Grant
Preschool	Paraprofessionals	6.0	\$132,980	5.0	\$129,683	Preschool Revolving
Middle & High	Teachers	12.0	\$1,173,573	12.0	\$1,237,620	Nahant Revolving
Middle & High	Paraprofessionals	3.0	\$89,418	3.0	\$95,937	Nahant Revolving
Middle & High	Guidance	2.0	\$193,164	2.0	\$204,885	Nahant Revolving
Middle & High	Psychologists	2.0	\$189,827	2.0	\$209,648	Nahant Revolving
High School	Career Counselor	0.5	\$31,480	0.5	\$32,108	Innov Pathways
High School	Math Interventionist	1.0	\$72,000	--	--	Title I, II, IV
Elementary	Math Coach	0.3	\$27,411	0.5	\$46,851	Title I, II, IV
Hadley	Math Tutor	1.0	\$33,134	1.0	\$33,796	Title I, II
Clarke	Math Tutor	1.0	\$33,134	1.0	\$33,796	Title I, II
Total		39	\$2,257,871	27	\$2,024,324	

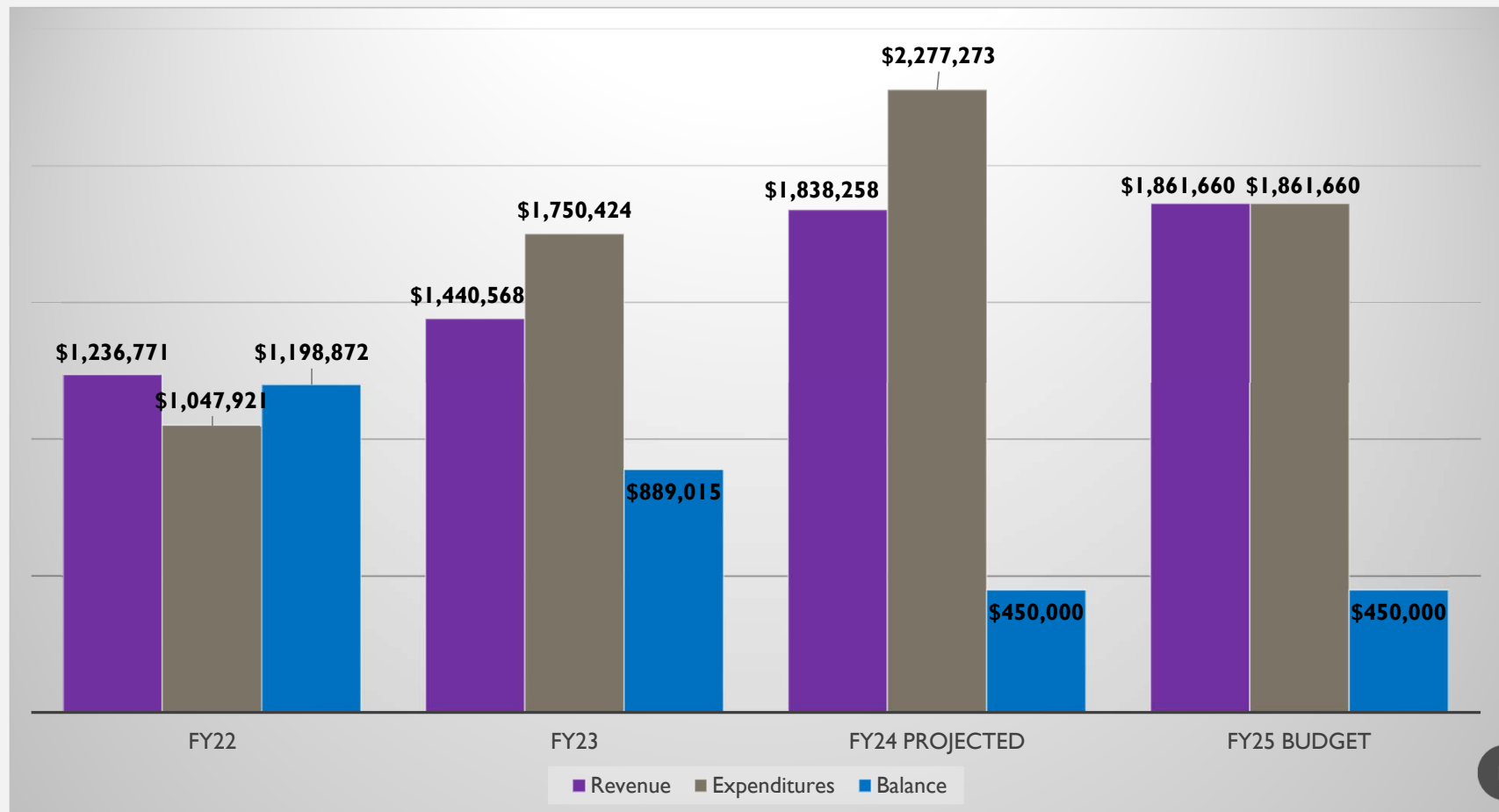
FEDERAL AND STATE GRANT FUNDING FY22-FY25



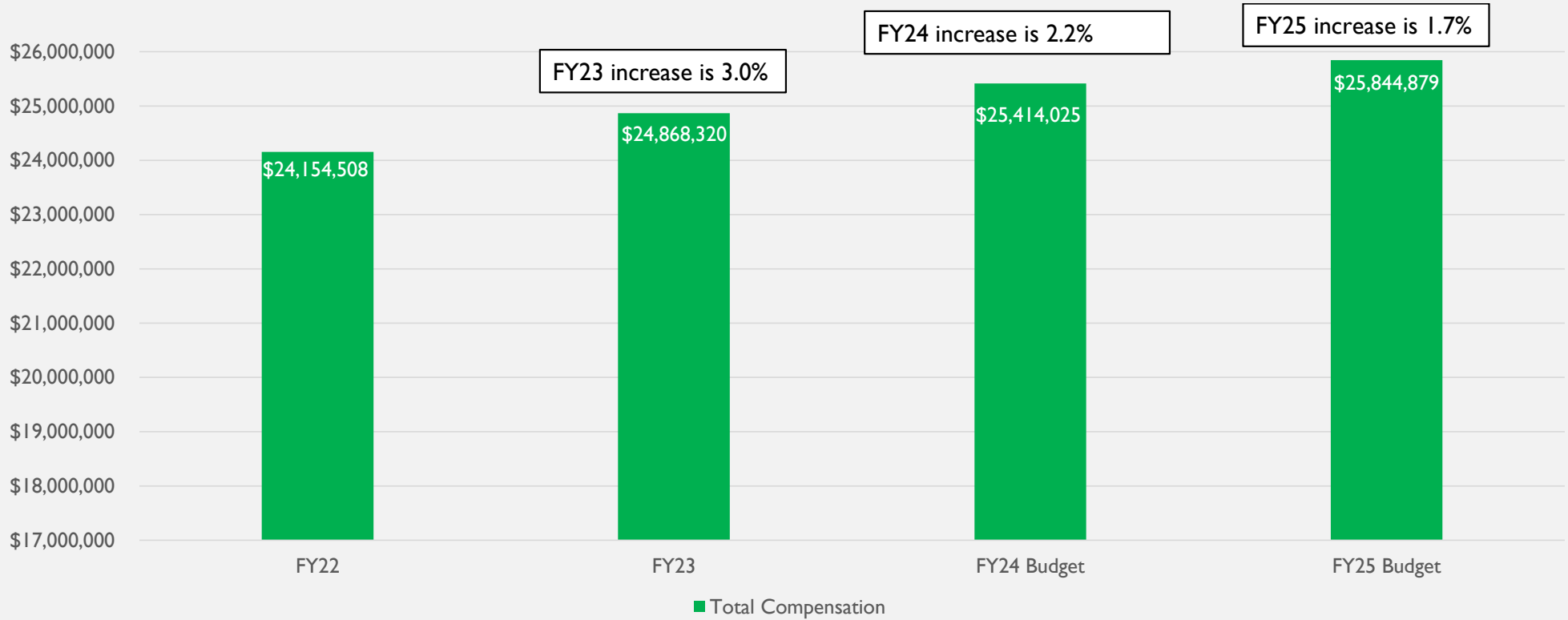
GRANTS AWARDS SUMMARY

GRANT AWARDS SUMMARY				
Grant	FY22	FY23	FY24 PROJECTED	FY25 ESTIMATED
AMER RESCUE PLAN IDEA (COVID)	118,144	--	--	--
ARP IDEA (COVID)	11,007	--	--	--
ESSER III (COVID)	1,483,261	--	--	--
MATH ACCELERATION (COVID)	--	79,907	--	--
SUMMER SCHOOL EXPANSION	50,000	--	--	--
EARLY CHILDHOOD SPEC ED	18,613	19,251	19,552	19,552
IDEA- SPEC ED	578,753	576,797	600,600	600,600
IDEA PROGRAM IMPROVEMENT- SPEC ED	--	--	21,810	--
SEL MENTAL HEALTH, BEV HEALTH & WELLNESS	34,300	50,000	31,500	31,500
TITLE I	101,984	213,956	96,194	96,194
TITLE IIA	36,058	39,093	34,619	34,619
TITLE III	19,005	17,107	18,877	18,877
TITLE IVA	13,660	10,000	15,678	15,678
ALT ELE PROGRAM	--	9,741	--	--
APPROACHES TO ADDRESS STUDENT CELLPHONE USE	--	--	20,000	--
INNOV PATHWAYS	--	50,000	124,203	124,203
INNOV PATHWAYS IMPLEMENTATION	--	30,000	--	--
INN PATHWAYS PLANNING	10,760	25,000	--	--
METCO	412,249	419,512	419,512	419,512
SUPPORTING SEL	--	39,350	--	--
COMPREHENSIVE SCHOOL HEALTH	29,600	40,000	50,000	40,000
HSSIEP (MASS HIRE)-ACTUAL	--	8,552	8,500	8,500
SKILLS CAPITAL GRANT	74,250	--	--	--
COMPUTER SCIENCE ENGAGE GRANT	--	--	5,087	--
CIRCUIT BREAKER	1,236,771	1,440,568	1,838,258	1,861,660
TOTAL	\$4,228,415	\$3,068,834	\$3,304,390	\$3,270,895

CIRCUIT BREAKER FUNDS



COMPENSATION FOR ALL STAFF FY22-FY25 (APPROPRIATED BUDGET)

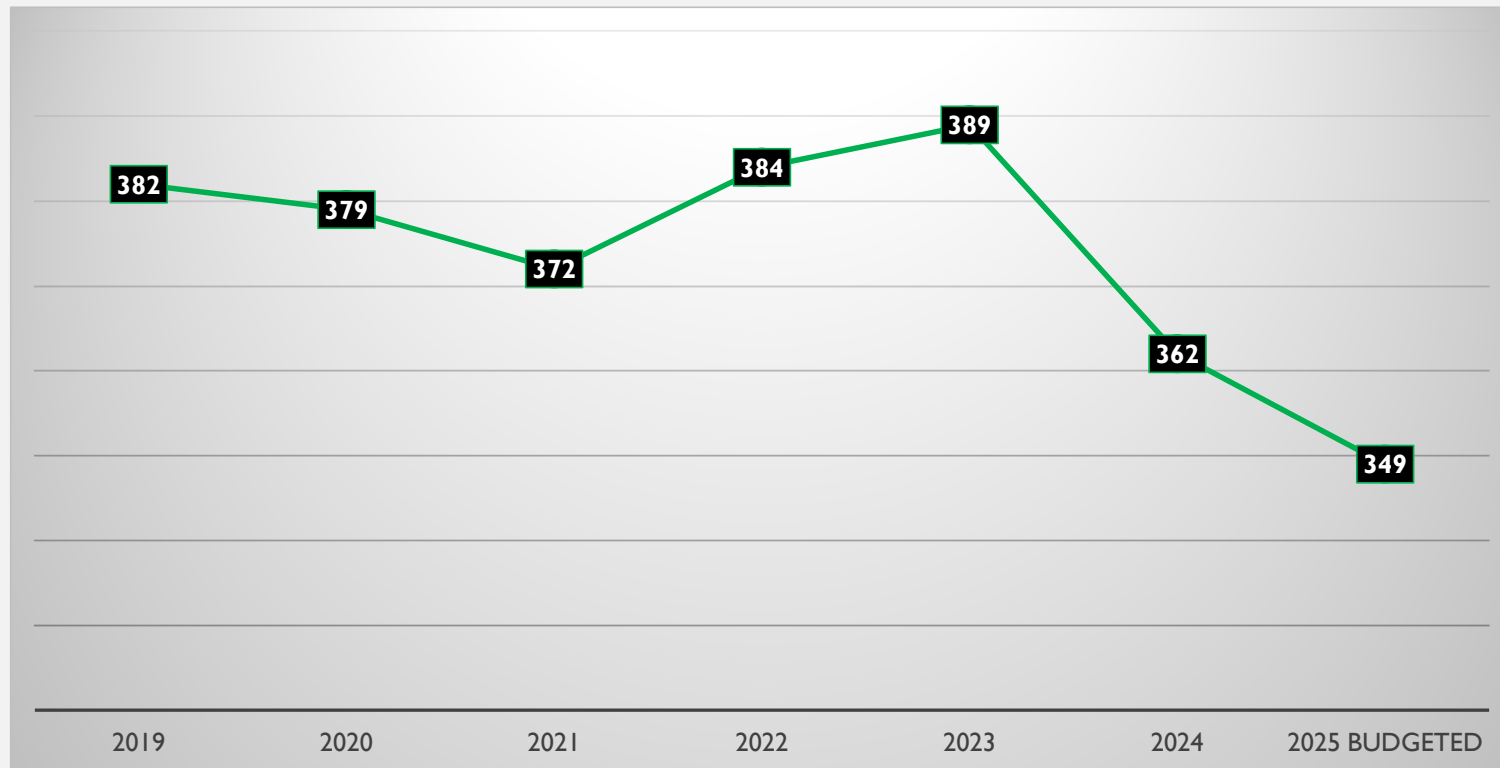


TEACHER FTE & PAY COMPARISON (FY20-FY22)

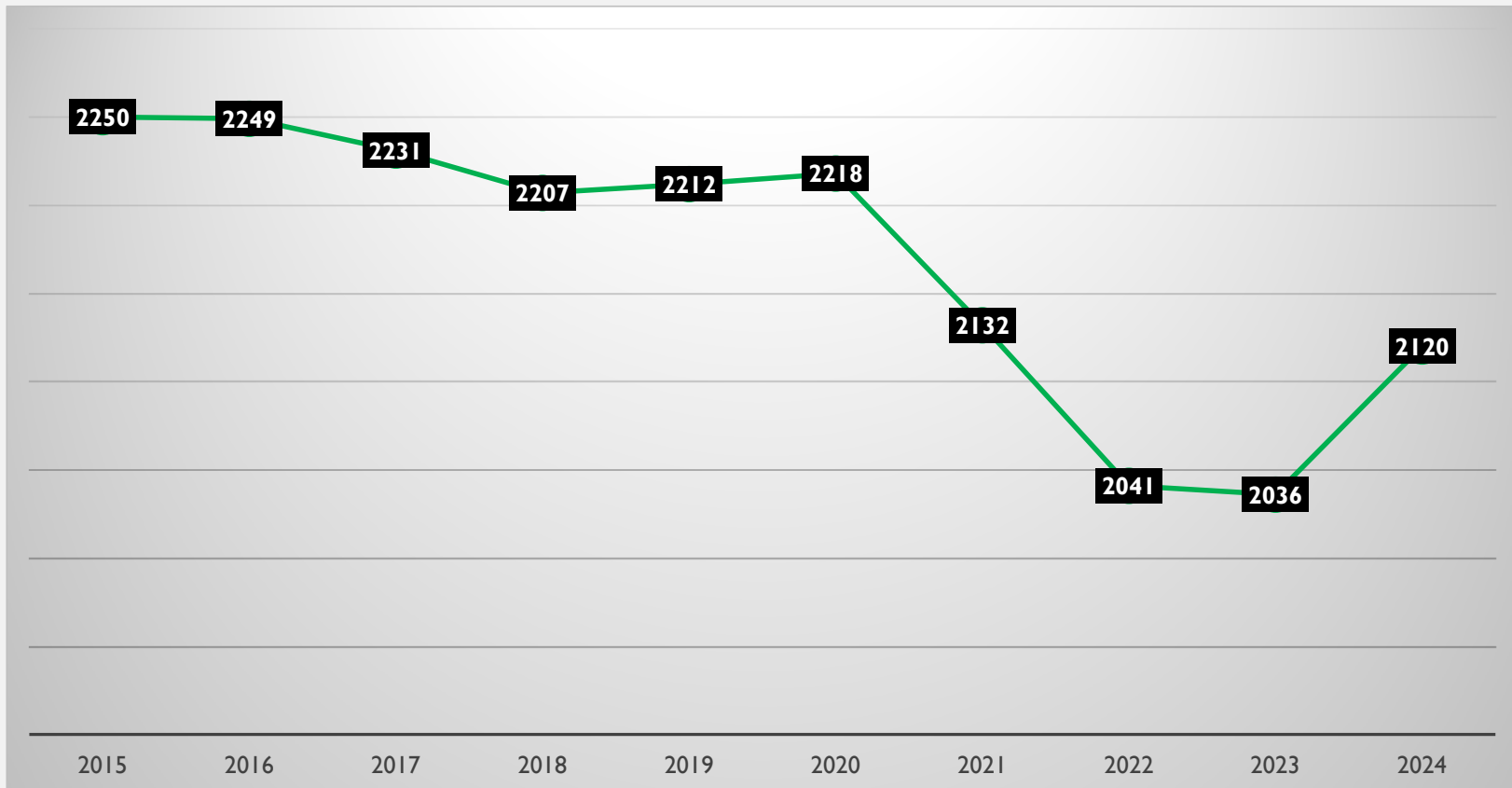
District	FY2020 Teacher FTE	2020 Average Teacher Pay	2021 Teacher FTE	2021 Average Teacher Pay	2022 Teacher FTE	2022 Average Teacher Pay
Swampscott	185	\$81,317	186	\$82,788	189	\$85,500
Ipswich	156	\$79,104	154	\$83,657	157	\$84,856
Hamilton/Wenham	147	\$86,096	136	\$92,031	150	\$89,094
Marblehead	257	\$83,051	257	\$84,365	252	\$85,354
N. Reading	202	\$81,584	211	\$84,051	206	\$89,278
Stoneham	197	\$78,626	207	\$77,040	196	\$77,768
Wakefield	264	\$83,373	266	\$85,789	273	\$89,137
E. Longmeadow	209	\$77,472	206	\$76,921	203	\$80,193
Seekonk	162	\$82,640	166	\$85,671	173	\$86,949
Lynnfield	163	\$93,517	159	\$96,529	160	\$101,003
Average		\$82,678		\$84,884		\$86,913

**Peer communities used are the ones that were agreed upon during negotiations*

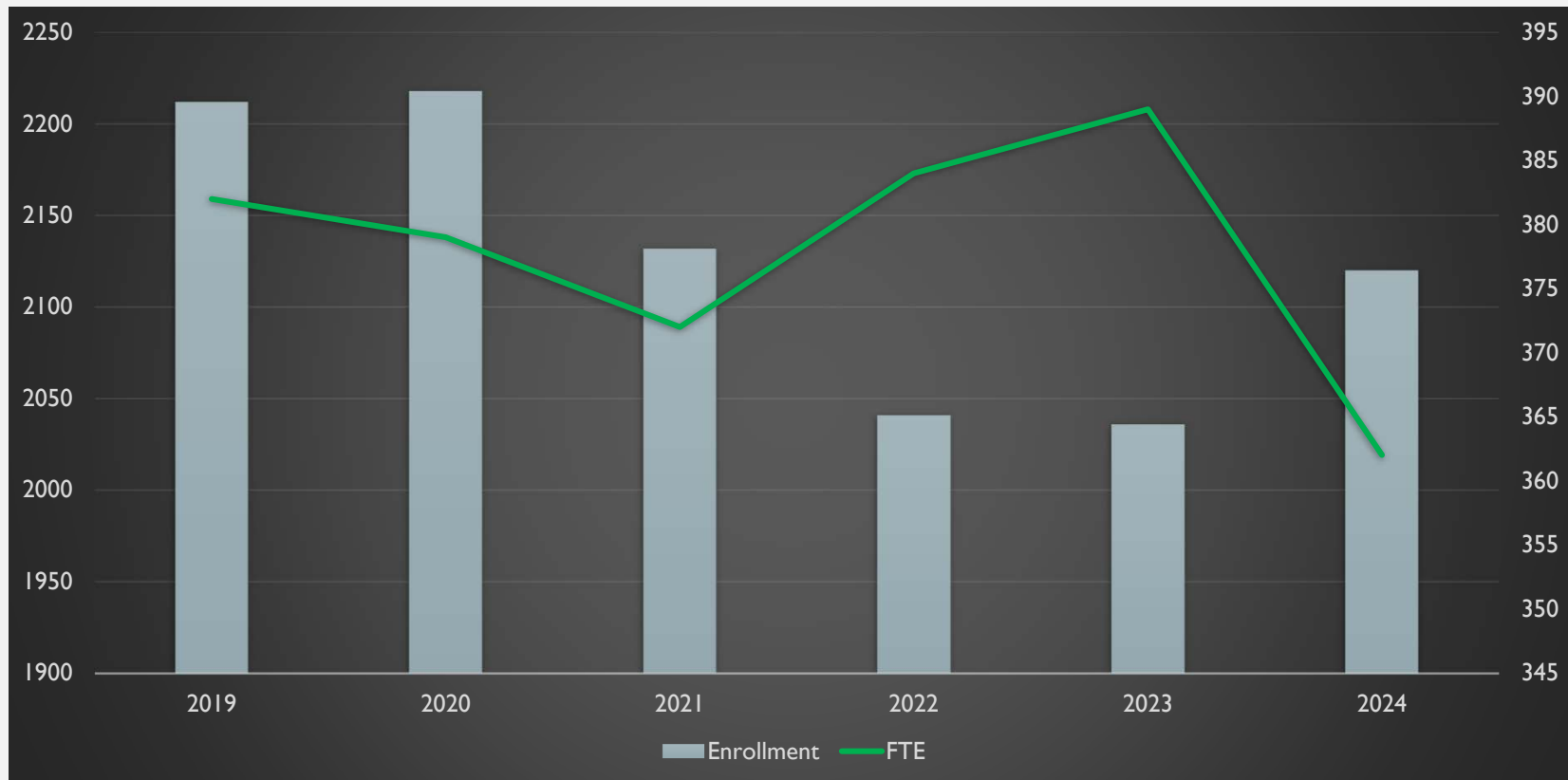
STAFFING-COUNT OF FTE (2019-2025)



ENROLLMENT (2015-2024)



ENROLLMENT & FTE HISTORY (2019-2024)



NET SCHOOL SPENDING VS. PER PUPIL

- According to some, net school spending should be used to compare Massachusetts schools vs. per-pupil spending
 - *“Experts in education in Massachusetts have indicated a more meaningful way to compare how much districts are spending on their students is by looking at the percentage of spending above what is called the “foundation budget.”*
 - The foundation budget is the minimum spending level the state has determined a district must have to provide an “adequate” education for their students
 - The number varies based on size of the district, special education population, ELL population, geography, etc.
 - The state contributes part of the foundation budget i.e. Chapter 70 and the rest is up to the City or Town to supply the remainder (mainly through property taxes)
 - Districts that typically are ranked high on “best” school lists, typically have the highest % above net school spending i.e. foundation budget
 - Net school spending includes local appropriations, Chapter 70 aid, but does not include circuit breaker, grants or revolving funds. Due to this what qualifies for net schools spending is slightly lower than a district’s total expenditures.

NET SCHOOL SPENDING (NSS) BY DISTRICT

<u>District</u>	FY22				FY23			
	<u>Required NSS</u>	<u>Actual NSS</u>	<u>Amount Over/Under</u>	<u>% Over/Under</u>	<u>Required NSS</u>	<u>Budgeted NSS</u>	<u>Amount Over/Under</u>	<u>% Over/Under</u>
Swampscott	23,899,307	33,952,124	10,052,817	42%	24,718,648	34,917,019	10,198,371	41%
Ipswich	18,527,082	31,070,249	12,543,167	68%	19,884,295	34,099,025	14,214,730	71%
Hamilton/Wenham	18,506,154	32,319,914	13,813,760	75%	19,244,948	38,933,870	19,688,922	102%
Marblehead	30,979,769	52,502,170	21,522,401	69%	31,697,545	55,467,735	23,770,190	75%
N. Reading	27,947,592	41,079,691	13,132,099	47%	29,166,756	43,305,705	14,138,949	48%
Stoneham	27,997,944	40,966,032	12,968,088	46%	29,345,841	43,162,163	13,816,322	47%
Wakefield	38,723,961	57,533,005	18,809,044	49%	40,977,611	60,159,315	19,181,704	47%
E. Longmeadow	29,366,036	39,778,213	10,412,177	35%	31,009,727	43,818,848	12,809,121	41%
Seekonk	23,281,396	34,669,413	11,388,017	49%	24,525,300	35,607,418	11,082,118	45%
Lynnfield	24,211,035	35,878,817	11,667,782	48%	25,488,528	37,292,567	11,804,039	46%

In FY23 SPS is budgeted to expend 41% above the required net school spending by the state, compared to our peer districts that places us tied (with E. Longmeadow) for the least amount above net school spending compared to our peer districts. In FY23 the average for all of the 317 districts in Massachusetts, is 42.5% above NSS, which means Swampscott is lagging behind the state average in spending above NSS.

The following slides detail per pupil expenditures, which we are in the middle compared to our peer districts, but overall we are not spending as much as our peers are, over and above what the state requires us to spend.

*Updated net school spending data will likely not be available from DESE until July 2024.

**Peer communities used are the ones that were agreed upon during negotiations

TOTAL PER PUPIL EXPENDITURE DATA (IN-DISTRICT & OUT OF DISTRICT)

District	Per Pupil Expenditure 2018	Per Pupil Expenditure 2019	Per Pupil Expenditure 2020	Per Pupil Expenditure 2021	Per Pupil Expenditure 2022
Swampscott	\$16,876	\$17,435	\$17,321	\$18,978	\$20,453
Ipswich	\$17,707	\$18,238	\$18,674	\$20,686	\$20,914
Hamilton/Wenham	\$18,362	\$19,438	\$18,725	\$20,545	\$22,092
Marblehead	\$16,070	\$17,465	\$17,770	\$19,558	\$21,097
N. Reading	\$15,867	\$17,219	\$17,379	\$19,036	\$19,942
Stoneham	\$16,673	\$17,107	\$17,865	\$18,513	\$19,347
Wakefield	\$15,594	\$16,246	\$16,888	\$18,042	\$18,937
E. Longmeadow	\$15,312	\$16,081	\$16,522	\$18,004	\$17,891
Seekonk	\$16,759	\$16,605	\$17,024	\$17,750	\$18,812
Lynnfield	\$15,888	\$16,512	\$16,565	\$17,559	\$17,325

**Peer communities used are the ones that were agreed upon during negotiations*

SPECIAL EDUCATION HISTORICAL ACTUAL EXPENDITURES ALL SOURCES (FY13-FY23)

<i>Actual Special Education Expenditures FY13-FY23</i>						
<u>Fiscal Year</u>	<u>Appropriated & Revolving</u>	<u>Circuit Breaker</u>	<u>IDEA</u>	<u>Total</u>	<u>% Change</u>	<u>\$ Change</u>
FY13	\$ 6,296,378	\$ 606,982	\$ 333,846	\$ 7,237,206		
FY14	\$ 6,557,994	\$ 680,533	\$ 692,540	\$ 7,931,067	9.6%	\$ 693,861
FY15	\$ 7,052,628	\$ 354,228	\$ 514,813	\$ 7,921,669	-0.1%	\$ (9,398)
FY16	\$ 7,187,977	\$ 613,566	\$ 500,906	\$ 8,302,449	4.8%	\$ 380,780
FY17	\$ 6,961,423	\$ 791,493	\$ 540,752	\$ 8,293,668	-0.1%	\$ (8,781)
FY18	\$ 8,150,469	\$ 530,000	\$ 531,551	\$ 9,212,020	11.1%	\$ 918,352
FY19	\$ 8,279,929	\$ 595,000	\$ 528,537	\$ 9,403,466	2.1%	\$ 191,446
FY20	\$ 9,606,063	\$ 617,597	\$ 547,414	\$ 10,771,074	14.5%	\$ 1,367,608
FY21	\$ 9,190,394	\$ 824,592	\$ 566,187	\$ 10,581,173	-1.8%	\$ (189,901)
FY22	\$ 9,809,170	\$ 1,047,921	\$ 546,534	\$ 11,403,625	7.8%	\$ 822,452
FY23	\$ 10,354,500	\$ 1,750,424	\$ 600,600	\$ 12,705,524	11.4%	\$ 1,301,899
Total \$ Increase		\$ 5,468,318				
10 Year Average Increase		\$ 546,832				
10 Year Average % Increase		5.9%				

Actual Special education expenditures from all sources has increased **\$5,468,318** in the last 10 years.

Special education expenditures from all sources has increased on average 5.9% over the last 10 years, outpacing the financial guideline of 2% plus new growth.

In FY21 during the shut down of schools we had a decrease in expenditures (\$189,901) as we were not providing services or incurring expenses, which corresponded with a decrease in anticipated appropriations at Town meeting due to a predicted loss of revenue as a result of the pandemic.

SPECIAL EDUCATION ENROLLMENT BY PROGRAM

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	16	9	15	5	3	6							1			55
Strive Learning Center (Elementary, MS)				3	4		2	7	1	4						21
Discovery Learning Ctr (PreK, Elementary, MS, HS)	5		2		3	2	1		2	1	1	4	6	2		29
Learning Academy (Elementary)				2	1	6										9
Lang. Based Learning Ctr (Elementary/MS/HS)					2	4	3	3	5	2	3	4	2	3		31
SAIL - MS							2	3	7	3						15
Harbor (MS and HS)												3	1	10		14
TASK (HS)/CO-Taught (/MS/HS)							25	27	21	39	33	21	20	22		208
Transition Program/MACEI											0	0	0	0	4	4
Resource Room Services (all schools)				8	11	15										34
Services Only	1	4	4	6	3		1					0	0	0	0	19
Total Enrollment	22	13	21	24	27	33	34	40	36	49	37	32	30	37	4	439

SWAMPSCOTT ELEMENTARY SCHOOL



We are a community of learners inspired to act with compassion, integrity and joy.

SWAMPSCOTT ELEMENTARY SCHOOL FY25 BUDGET HIGHLIGHTS

*INCLUDING ON-GOING CLARKE FACILITY EXPENSES

Total Budget Increase: **\$44,884**

Total % Increase: **0.5%**

- Staff efficiencies with combined elementary school
 - Co-teaching model for 2-3 classes for grades 3-4
 - Shared mental health & specialist resources (i.e. Art, gym, etc.)
 - Administration will be one principal and an assistant principal for the K-2 and one for the 3-4 school
 - School will have 3 administrative assistants
 - Nursing staff will remain consistent with one “float nurse” within the school, but will also cover absences across the district reducing our nurse substitute costs across the district
- Integrated Kindergarten aides (7) into the appropriated budget (previously ESSER funded)
 - Assist in classroom & duty coverage
- Elementary budget includes operating costs for the new school (additional \$190,000) & continued facility costs for Clarke (\$24,000)
- Added 0.2 FTE to the elementary librarian going from a 0.8 to a 1.0

SWAMPSCOTT ELEMENTARY SCHOOL BUDGET BY DESE CODE

*INCLUDES ON-GOING CLARKE FACILITY EXPENSES

DESE Code	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	\$ Inc/Dec.	% Inc/Dec.
2210	School Leadership	\$ 538,204	\$ 595,920	\$ 562,522	\$ 518,916	\$ (43,606)	-7.8%
2305	Teachers, Classroom	\$ 3,589,702	\$ 3,715,680	\$ 3,867,045	\$ 5,006,420	\$ 1,139,375	29.5%
2310	Teachers, Classroom	\$ 1,308,813	\$ 1,451,349	\$ 1,584,301	\$ 313,707	\$ (1,270,594)	-80.2%
2320	Medical/ Therapeutic Services	\$ 313,073	\$ 353,196	\$ 438,147	\$ 492,186	\$ 54,039	12.3%
2325	Substitute Teachers, Short-Term	\$ 75,729	\$ 101,673	\$ 23,373	\$ 100,000	\$ 76,627	327.8%
2330	Paraprofessionals	\$ 1,005,962	\$ 938,627	\$ 1,013,860	\$ 890,075	\$ (123,785)	-12.2%
2340	Librarians/Media Center Directors	\$ 151,054	\$ 124,014	\$ 162,152	\$ 172,580	\$ 10,428	6.4%
2410	Textbooks		\$ -		\$ -	\$ -	
2415	Other Instructional Materials (Libraries)	\$ 1,042	\$ 2,212	\$ -	\$ 1,000	\$ 1,000	
2420	Instructional Equipment	\$ 2,581	\$ 3,216		\$ -	\$ -	
2430	General Classroom Supplies	\$ 58,243	\$ 60,431	\$ 60,000	\$ 60,000	\$ -	0.0%
2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ 732	\$ -		\$ -	\$ -	
2710	Guidance and Adjustment Counselors	\$ 105,068	\$ 58,046	\$ 74,216	\$ 79,522	\$ 5,306	7.1%
2720	Guidance and Adjustment Counselors	\$ 8,483	\$ 192	\$ 17,000	\$ 20,000	\$ 3,000	17.6%
2800	Psychological Services	\$ 156,462	\$ 218,112	\$ 156,005	\$ 163,454	\$ 7,449	4.8%
3200	Medical/Health Services	\$ 225,345	\$ 236,554	\$ 230,982	\$ 238,423	\$ 7,441	3.2%
3520	Extra Duties	\$ -	\$ -	\$ -	\$ 66,919	\$ 66,919	
4110	Custodial Services	\$ 335,465	\$ 305,523	\$ 337,715	\$ 337,500	\$ (215)	-0.1%
4120	Heating of Buildings	\$ 114,513	\$ 43,068	\$ 66,000	\$ 10,000	\$ (56,000)	-84.8%
4130	Utility Services	\$ 52,964	\$ 32,901	\$ 45,500	\$ 179,000	\$ 133,500	293.4%
4220	Maintenance of Buildings	\$ 114,903	\$ 126,127	\$ 146,000	\$ 180,000	\$ 34,000	23.3%
4230	Maintenance of Equipment	\$ 2,600	\$ 204		\$ -	\$ -	
Total		\$ 8,160,938	\$ 8,367,045	\$ 8,784,818	\$ 8,829,702	\$ 44,884	0.5%

SWAMPSCOTT MIDDLE SCHOOL



In tandem with the district's mission, the Swampscott Middle School budget reflects our commitment to rigorous curriculum, dynamic and experiential instruction, and opportunities for all students to grow and succeed.

SWAMPSCOTT MIDDLE SCHOOL FY25 BUDGET HIGHLIGHTS

Total Budget Increase: \$472,242

Total % Increase: 7.3%

- Staffing increases for special education needs about 50% of the budget increase: special education costs increasing by \$227,541
- Budget increase is **3.8%** when you net out the special education increases
 - Deployment of the new Math curriculum Waggle, not budgeted in FY24 cost of \$35,000
- Changing of the 5th grade model and schedule to provide increased flexibility in schedules to better serve all student populations
 - Continued implementation on Multi-Tiered Systems of Support (MTSS)
- Focus on providing students with Robotics, Engineering, Tech Ed, etc.
- Specifically, the budget emphasizes the following values: Premier academic experience, Community, Opportunities for all students

SWAMPSCOTT MIDDLE SCHOOL BUDGET BY DESE CODE

DESE Code	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	\$ Inc./Dec.	% Inc./Dec.
2210	School Leadership	\$ 361,782	\$ 362,649	\$ 316,605	\$ 369,678	\$ 53,073	16.8%
2220	Department Heads (Non-Supervisory)	\$ 14,897	\$ 23,840	\$ 29,795	\$ 29,795	\$ -	0.0%
2305	Teachers, Classroom	\$ 3,081,292	\$ 3,101,996	\$ 3,161,920	\$ 3,338,226	\$ 176,306	5.6%
2310	Teachers, Classroom	\$ 1,362,662	\$ 1,527,696	\$ 1,499,559	\$ 1,645,738	\$ 146,179	9.7%
2315	Team Leaders	\$ 28,098	\$ 28,098	\$ 28,098	\$ 28,098	\$ (0)	0.0%
2320	Medical/ Therapeutic Services	\$ 33,606	\$ 48,198	\$ 40,785	\$ 41,232	\$ 447	1.1%
2325	Substitute Teachers, Short-Term	\$ 51,421	\$ 16,366		\$ 20,000	\$ 20,000	
2330	Paraprofessionals	\$ 411,887	\$ 356,318	\$ 314,838	\$ 406,589	\$ 91,751	29.1%
2340	Librarians/Media Center Directors	\$ 53,390	\$ -	\$ 40,248	\$ -	\$ (40,248)	-100.0%
2410	Textbooks	\$ 5,140	\$ 1,211			\$ -	
2415	Other Instructional Materials (Libraries)	\$ 5,075	\$ 1,112		\$ 1,300	\$ 1,300	
2420	Instructional Equipment	\$ 764	\$ 9,676		\$ 6,500	\$ 6,500	
2430	General Classroom Supplies	\$ 39,628	\$ 24,527	\$ 6,834	\$ 3,000	\$ (3,834)	-56.1%
2710	Guidance and Adjustment Counselors	\$ 112,951	\$ 123,692	\$ 193,079	\$ 152,497	\$ (40,582)	-21.0%
2720	Testing and Assessment	\$ 436	\$ 811		\$ -	\$ -	
2800	Psychological Services	\$ 78,946	\$ 63,373	\$ 71,164	\$ 64,123	\$ (7,041)	-9.9%
3200	Medical/Health Services	\$ 77,421	\$ 71,768	\$ 69,622	\$ 80,970	\$ 11,348	16.3%
3510	Athletics	\$ 1,632	\$ -	\$ 14,646	\$ 14,646	\$ -	0.0%
3520	Other Student Activities/Extra Duties	\$ 15,076	\$ 17,401	\$ 13,100	\$ 23,005	\$ 9,905	75.6%
3600	School Security	\$ 30,926	\$ 34,632	\$ 34,158	\$ 34,841	\$ 683	2.0%
4110	Custodial Services	\$ 319,799	\$ 287,356	\$ 282,846	\$ 339,300	\$ 56,454	20.0%
4120	Heating of Buildings	\$ 131,392	\$ 119,083	\$ 130,000	\$ 130,000	\$ -	0.0%
4130	Utility Services	\$ 91,063	\$ 97,742	\$ 105,000	\$ 105,000	\$ -	0.0%
4220	Maintenance of Buildings	\$ 118,877	\$ 138,849	\$ 160,000	\$ 150,000	\$ (10,000)	-6.3%
Total		\$ 6,428,161	\$ 6,456,392	\$ 6,512,296	\$ 6,984,538	\$ 472,242	7.3%

SWAMPSCOTT HIGH SCHOOL



NYC by Lauren Paul - Cardboard Sculpture



Shadow Portrait by Quinn Hitchcock - Digital Photograph



Forest Fire Kaylee Pitts

A Swampscott graduate thinks critically, reads deeply, and communicates effectively. A Swampscott graduate solves problems with a growth mindset. A Swampscott graduate solves problems with a growth mindset while contributing to the community.

SWAMPSCOTT HIGH SCHOOL FY25 BUDGET HIGHLIGHTS

Total Budget Increase: \$156,115

Total % Increase: 2.1%

- Budget efficiencies created by increasing staff workloads & deep analysis of class sizes
 - Allows for better utilization of staff
- Continued commitment to Innovation pathways with the integration of the Career Counselor, previously funded out of ESSER into the appropriated budget (0.5 FTE rolled in)
- Focus on continued Multi-Tier Systems of Support (MTSS) and integration of a Math interventionist from ESSER into the appropriated budget to continue to combat COVID learning loss
- Efficiencies gained in some of the specialized programs led to a decrease in HS special education costs

SWAMPSCOTT HIGH SCHOOL BUDGET BY DESE CODE

DESE Code	Description	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	\$ Inc./Dec.	% Inc./Dec.
2210	School Leadership	\$ 473,114	\$ 479,043	\$ 473,266	\$ 384,212	\$ (89,054)	-23.2%
2220	Department Heads (Non-Supervisory)	\$ 70,792	\$ 69,645	\$ 70,791	\$ 70,791	\$ -	0.0%
2305	Teachers, Classroom	\$ 3,631,858	\$ 3,551,214	\$ 3,586,601	\$ 3,834,430	\$ 247,829	6.5%
2310	Teachers, Classroom	\$ 878,769	\$ 997,792	\$ 1,024,496	\$ 986,195	\$ (38,301)	-3.9%
2320	Medical/ Therapeutic Services	\$ 8,401	\$ 21,174	\$ 10,528	\$ 27,488	\$ 16,960	61.7%
2325	Substitute Teachers, Short-Term	\$ 60,956	\$ 21,415		\$ 30,000	\$ 30,000	100.0%
2330	Paraprofessionals	\$ 219,520	\$ 176,262	\$ 151,373	\$ 191,237	\$ 39,864	20.8%
2340	Librarians/Media Center Directors	\$ 89,255	\$ 91,294	\$ 94,033	\$ 97,154	\$ 3,121	3.2%
2357	Professional Development	\$ 80	\$ -			\$ -	
2410	Textbooks	\$ 3,567	\$ -	\$ 2,000		\$ (2,000)	
2415	Other Instructional Materials (Libraries)	\$ 10,495	\$ 10,649	\$ 21,200	\$ 14,000	\$ (7,200)	-51.4%
2420	Instructional Equipment	\$ 7,924	\$ -	\$ 5,400	\$ 5,400	\$ -	0.0%
2430	General Classroom Supplies	\$ 47,116	\$ 36,742	\$ 14,734	\$ 5,665	\$ (9,069)	-160.1%
2710	Guidance and Adjustment Counselors	\$ 238,865	\$ 218,034	\$ 214,253	\$ 256,195	\$ 41,942	16.4%
2720	Testing and Assessment	\$ 3,307	\$ 6,425		\$ 4,000	\$ 4,000	100.0%
2800	Psychological Services	\$ 288,290	\$ 291,049	\$ 313,469	\$ 227,643	\$ (85,826)	-37.7%
3200	Medical/Health Services	\$ 79,494	\$ 70,112	\$ 69,622	\$ 74,210	\$ 4,588	6.2%
3510	Athletics	\$ 282,553	\$ 287,000	\$ 288,109	\$ 289,297	\$ 1,188	0.4%
3520	Other Student Activities	\$ 93,906	\$ 106,885	\$ 86,684	\$ 105,776	\$ 19,092	18.0%
3600	School Security	\$ 100,359	\$ 92,906	\$ 101,036	\$ 103,234	\$ 2,198	2.1%
4110	Custodial Services	\$ 389,283	\$ 351,591	\$ 376,867	\$ 358,900	\$ (17,967)	-5.0%
4120	Heating of Buildings	\$ 85,068	\$ 93,930	\$ 95,000	\$ 99,750	\$ 4,750	4.8%
4130	Utility Services	\$ 231,052	\$ 216,048	\$ 240,000	\$ 240,000	\$ -	0.0%
4220	Maintenance of Buildings	\$ 213,084	\$ 201,926	\$ 190,000	\$ 180,000	\$ (10,000)	-5.6%
4230	Maintenance of Equipment	\$ 640			\$ -	\$ -	
4450	Technology Infrastructure, Maintenance, and Support—Salaries	\$ 80	\$ -			\$ -	
Total		\$ 7,507,827	\$ 7,391,138	\$ 7,429,462	\$ 7,585,577	\$ 156,115	2.1%

DISTRICTWIDE & PRESCHOOL



Watercolor Landscape Easter Cunningham



Flamingos by Grace Reiter - Digital Photograph



Charcoal Close Up Chloe Puzzo

DISTRICTWIDE & PRESCHOOL FY25 BUDGET HIGHLIGHTS

Total Budget Increase: \$763,601

Total % Increase: 9.2%

- The Districtwide & preschool budgets include expenditures in facilities & special education that are considered across the district
 - The drivers of the budget increases are:
 - Out of district tuitions
 - Out of district transportation
 - Maintenance of equipment
 - Phase in of new reading curriculum
- There are some staff efficiencies within the preschool support staff
- We also anticipate a lower unemployment cost next year compared to FY24
- Overall a reconciliation of budgeting for substitutes and budgeting based on actual expenditures
 - This can vary greatly depending on how many long-term leave of absences we have

DISTRICTWIDE & PRESCHOOL BUDGET BY DESE CODE

DESE Code	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	\$ Inc.	% Inc.
1110	School Committee	\$ 7,780	\$ 7,423	\$ 5,000	\$ 8,000	\$ 3,000	60.0%
1210	Superintendent	\$ 401,858	\$ 447,584	\$ 406,913	\$ 415,338	\$ 8,425	2.1%
1230	School Leadership	\$ 2,203			\$ 151,062	\$ 151,062	
1410	Business and Finance	\$ 330,098	\$ 303,954	\$ 336,610	\$ 339,964	\$ 3,354	1.0%
1420	Human Resources and Benefits	\$ 70,424	\$ 128,238	\$ 145,063	\$ 174,801	\$ 29,738	20.5%
1430	Legal Service for School Committee	\$ 72,680	\$ 45,376	\$ 47,680	\$ 50,000	\$ 2,320	4.9%
1430	Legal Service for Special Education	\$ 20,804	\$ 13,390	\$ 55,000	\$ 15,450	\$ (39,550)	-71.9%
1450	Administrative Technology— Districtwide	\$ 121,770	\$ 128,589	\$ 109,320	\$ 105,000	\$ (4,320)	-4.0%
2110	Curriculum Directors (Supervisory)	\$ 441,196	\$ 518,381	\$ 542,337	\$ 547,886	\$ 5,549	1.0%
2120	Department Heads (Non-Supervisory)	\$ 174,001	\$ 214,137	\$ 12,000	\$ 30,521	\$ 18,521	154.3%
2130	Instructional Technology Leadership and Training	\$ 128,936	\$ 139,925	\$ 233,217	\$ 243,821	\$ 10,604	4.5%
2210	School Leadership	\$ 154	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100.0%
2220	Department Heads (Non-Supervisory)	\$ 27,768	\$ 27,768	\$ 32,396	\$ 32,396	\$ -	0.0%
2250	Administrative Technology and Support— Schools	\$ 4,696	\$ 2,246	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
2310	Teachers, Classroom	\$ 1,059,519	\$ 1,053,925	\$ 1,118,533	\$ 1,138,570	\$ 20,037	1.8%
2315	Team Leaders	\$ 64,654	\$ 42,463	\$ 17,880	\$ 19,960	\$ 2,080	11.6%
2320	Medical/ Therapeutic Services	\$ 595,683	\$ 553,450	\$ 448,435	\$ 488,809	\$ 40,374	9.0%
2324	Long Term Sub		\$ 45,484		\$ 45,000	\$ 45,000	
2325	Substitute Teachers, Short-Term	\$ 20,601	\$ 207,288	\$ 308,567	\$ 191,250	\$ (117,317)	-38.0%
2330	Paraprofessionals	\$ 256,987	\$ 176,428	\$ 253,631	\$ 179,208	\$ (74,423)	-29.3%
2351	Professional Development Leadership	\$ 12,758	\$ 14,181	\$ 25,000	\$ 14,500	\$ (10,500)	-42.0%
2354	Stipends for teachers providing instructional coaching	\$ 25,247	\$ 37,631	\$ 40,000	\$ 40,000	\$ -	0.0%
2356	Costs for instructional staff to attend professional development	\$ 17,291	\$ 13,488	\$ 13,500	\$ 7,500	\$ (6,000)	-44.4%
2357	Professional Development	\$ 18,365	\$ 17,945	\$ 20,000	\$ 20,000	\$ -	0.0%
2358	Outside professional development providers for instructional staff	\$ 950	\$ 5,586	\$ 3,600	\$ 4,000	\$ 400	11.1%
2410	Textbooks	\$ 38,372	\$ 17,670	\$ 49,962	\$ 78,770	\$ 28,808	57.7%
2415	Other Instructional Materials (Libraries)	\$ 49,720	\$ 50,276	\$ 46,000	\$ 58,000	\$ 12,000	26.1%
2420	Instructional Equipment	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
2430	General Classroom Supplies	\$ 452				\$ -	

DISTRICTWIDE & PRESCHOOL BUDGET BY DESE CODE

DESE Code	Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	\$ Inc.	% Inc.
2440	Other Instructional Services	\$ 13,965	\$ 16,731	\$ 12,000	\$ 20,000	\$ 8,000	66.7%
2451	Instructional Hardware—Student and Staff Devices (Computers)	\$ 3,340	\$ 6,552	\$ 15,000	\$ 4,120	\$ (10,880)	-72.5%
2453	Instructional Hardware—All Other	\$ 17,870	\$ 5,007	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
2455	Instructional Software and Other Instructional Materials	\$ 47,972	\$ 54,430	\$ 89,500	\$ 99,500	\$ 10,000	11.2%
2800	Psychological Services	\$ 60,047	\$ 100,893	\$ 102,227	\$ 105,594	\$ 3,367	3.3%
3100	Attendance and Parent Liaison Services	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
3200	Medical/Health Services	\$ 33,755	\$ 18,729	\$ 51,315	\$ 20,550	\$ (30,765)	-60.0%
3300	Transportation Services	\$ 672,889	\$ 741,312	\$ 1,030,312	\$ 1,076,190	\$ 45,878	4.5%
3400	Food Services	\$ -	\$ 726			\$ -	
3510	Athletics	\$ 109,040	\$ 111,713	\$ 113,947	\$ 115,354	\$ 1,407	1.2%
3600	Maintenance of Equipment	\$ 9,677				\$ -	
4110	Custodial Services	\$ -	\$ -	\$ 15,392	\$ 16,000	\$ 608	4.0%
4120	Heating of Buildings	\$ 3,865	\$ 4,716	\$ 9,000	\$ 9,000	\$ -	0.0%
4130	Utility Services	\$ 58,756	\$ 37,655	\$ 59,000	\$ 55,000	\$ (4,000)	-6.8%
4220	Maintenance of Buildings	\$ 261,736	\$ 297,648	\$ 288,174	\$ 269,670	\$ (18,504)	-6.4%
4225	Maintenance of Equipment	\$ 684	\$ 600			\$ -	
4230	Repair Expense		\$ 3,061			\$ -	
4400	Maintenance of Equipment	\$ 95,785	\$ 101,887		\$ 105,000	\$ 105,000	
4450	Technology Infrastructure, Maintenance, and Support—Salaries	\$ 200,102	\$ 204,893	\$ 224,477	\$ 170,135	\$ (54,342)	-24.2%
5000	Employer Retirement Contributions	\$ 50,400	\$ 51,000	\$ 60,000	\$ 51,000	\$ (9,000)	-15.0%
5150	School Committee	\$ 3,325	\$ 2,975	\$ 4,550	\$ 4,500	\$ (50)	-1.1%
5150	Separation Expenses	\$ 4,048	\$ 42,098		\$ 15,000	\$ 15,000	
5200	Other Non-Employee Insurance	\$ 15,088	\$ 14,151	\$ 16,000	\$ 16,000	\$ -	0.0%
5260	Other Non-Employee Insurance	\$ 15,110	\$ 104,352	\$ 155,888	\$ 100,000	\$ (55,888)	-35.9%
5300	Rental Lease of Equipment		\$ -	\$ 105,000	\$ 110,000	\$ 5,000	4.8%
5550	Other Fixed Charges	\$ 60,697	\$ 89,596	\$ 95,554	\$ 97,644	\$ 2,090	2.2%
9100	Tuition to Mass. Schools	\$ 133,048	\$ 117,754	\$ 62,321	\$ 62,321	\$ (0)	0.0%
9300	Tuition to Non-Public Schools	\$ 1,116,509	\$ 822,738	\$ 1,061,931	\$ 1,696,948	\$ 635,017	59.8%
9400	Tuition to Collaboratives	\$ 658,333	\$ 835,955	\$ 340,405	\$ 340,405	\$ (0)	0.0%
Total		\$ 7,681,006	\$ 8,070,001	\$ 8,282,136	\$ 9,045,737	\$ 763,601	9.2%

APPENDIX I OTHER INFORMATION

SPECIAL EDUCATION MAJOR COST DRIVERS

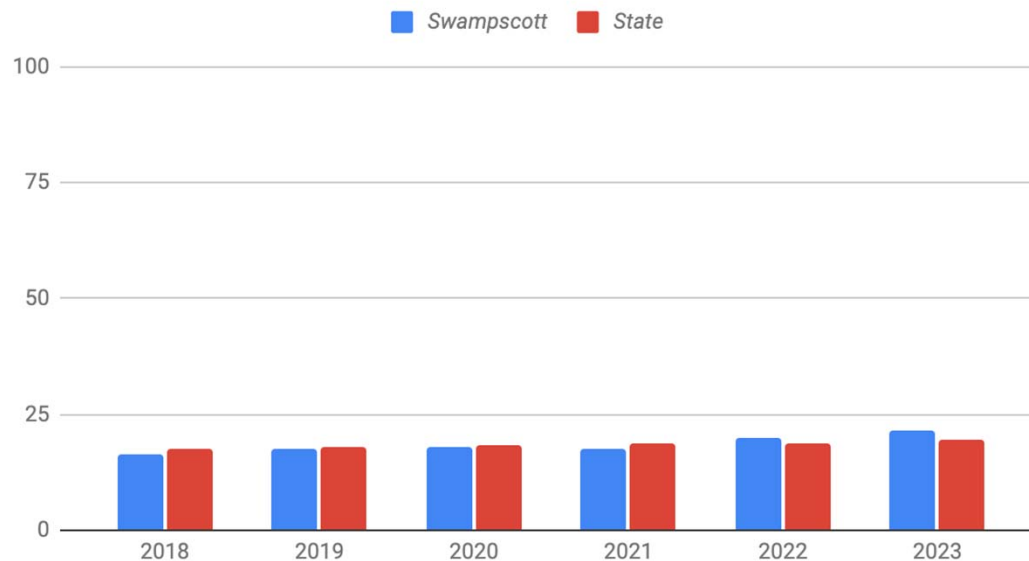
- Out of district tuitions in FY25 include the 14% increase last year to private tuition rates approved by the Operational Services Division (OSD)
 - Rates for FY25 over 4%
 - NEC estimated 8% increase and KOG program estimated 14% increase
 - Unknown or unexpected out of district placements-no longer have a circuit breaker balance as our “savings account” to dip into
 - This impacts the next years budget as they have to be paid from the appropriated budget
- Transportation for foster care and homelessness is unpredictable
- FTE’s-staff shortage
- Clinical services that include tutoring for home/hospital and evaluations for Assistive Augmentative Communication
- Increased in translations-including interpreters
- Education material and professional development

VOLATILITY WITHIN SPECIAL EDUCATION BUDGETS

- Budgeting, predicting and projecting special education costs is a constant moving target
- To help understand the volatility that exists during one week the following occurred:
 - *Student moved through DCF placement to a district over 45 minutes away. Swampscott responsible for transportation and was quoted \$350 a day. Swampscott Public Schools is mandated to provide transportation to students in foster care as students may remain in the last enrolled school to provide stability. Mileage reimbursement for families may be offered if a family chooses to transport their child.*
 - *Swampscott is notified through registration and through Early Intervention about possible referrals of students with high needs including medical. The range of cost for a student with high needs may range from \$150 a day (1:1 support) to over \$1000 a day and higher for residential placement.*
 - *Informed this week that NorthShore Educational Consortium will be raising tuition costs for KOG estimated at 14% and all other programs estimated at 8% due to need of replacement of HVAC system.*

TREND IN STUDENTS WITH DISABILITIES

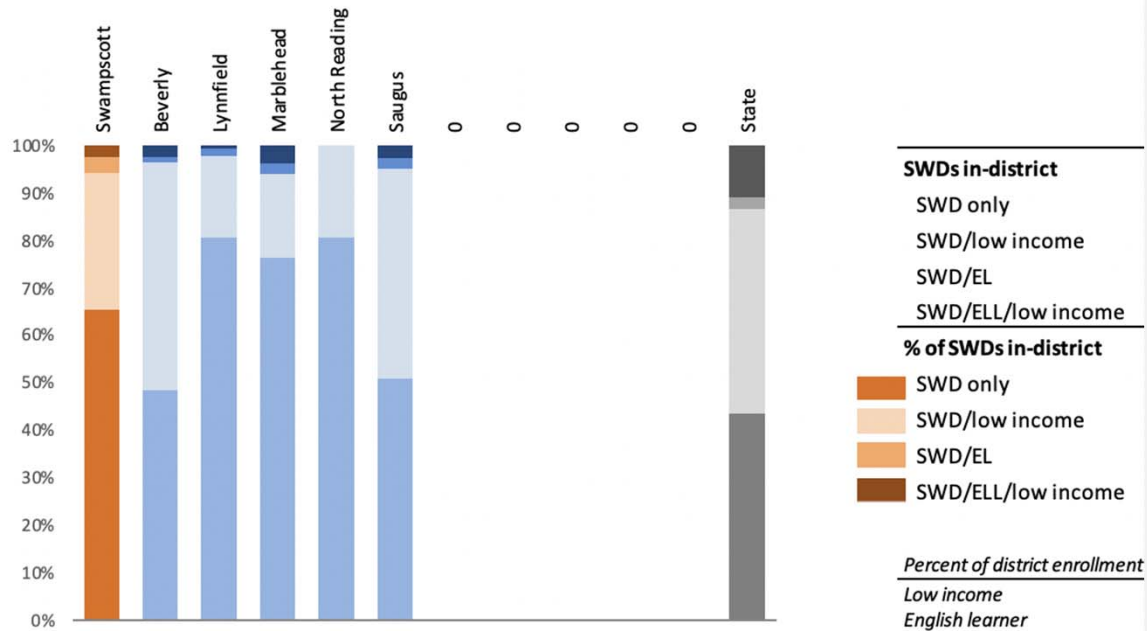
Percentage of Students with Disabilities



- Up until 2021 Swampscott was below the state level for percent of students with disabilities
- Since 2022 Swampscott is above the state average and the delta continues to increase
- Swampscott's socioeconomic dynamics are changing
- Now seeing children impacted from the opioid epidemic
- Seeing more children with behavioral issues that require intensive services including possible OOD

DISTRICT COMPARISONS

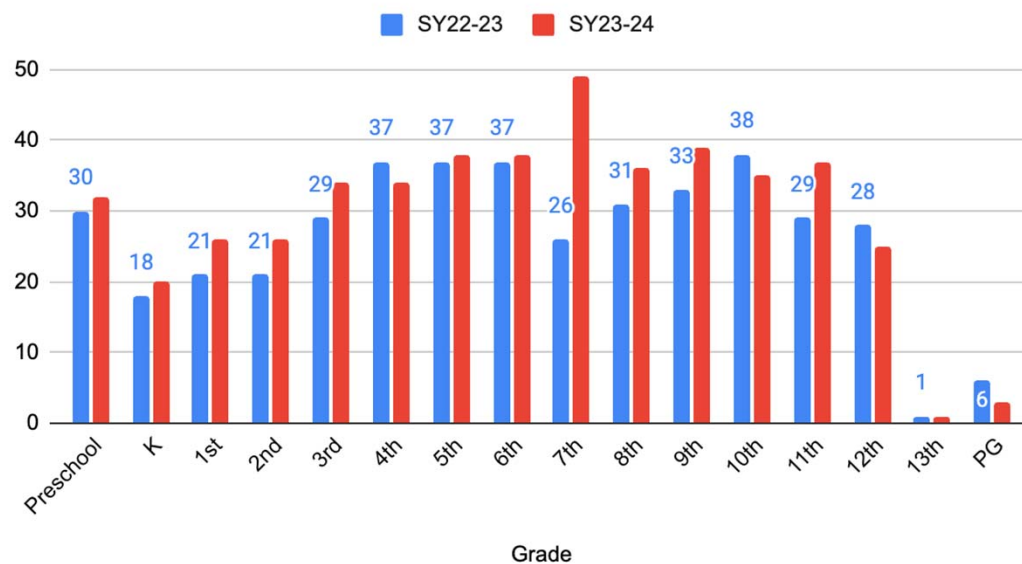
2022-2023 Overlap of In-district SWDs With Low Income and English Learner (EL) Group



Swampscott is less aligned with Lynnfield, Marblehead and North Reading and more closely aligned with Beverly

IEP BY GRADE LEVEL COMPARISON

Students on IEPs by Grade, Year Over Year



- Increase in IEPs this school year compared to last school year
- Largest increase is at the middle school
- The continued result of the pandemic continues to impact these numbers
- Making investments in a strong MTSS system can help reduce the number of individuals on IEPs, this requires funding support for interventionists & additional resources

COMPARISON OF STUDENT SUPPORT STAFFING (2023)

District	Enrollment	Teachers	Paraprofessional	Leadership	Student Support	Clerical	Tech	Total Staff
Swampscott	2,036	189.8	63.0	22.4	18.0	19.2	3.0	315.4
Ipswich	1,603	164.6	49.4	18.0	15.4	19.6	4.0	271
Marblehead	2,622	249.9	17.4	22.0	27.0	23.5	5.8	345.6
Hamilton/ Wenham	1,653	147.5	51.2	21.4	16.8	13.8	5.0	255.7
N. Reading	2,354	212.1	61.7	15.0	15.0	17.6	3.0	324.4
Stoneham	2,280	200.0	28.9	20.5	17.6	16.0	7.6	290.6
Wakefield	3,305	281.6	102.0	34.9	21.4	25.0	3.0	467.9
E. Longmeadow	2,541	210.9	97.3	15.0	19.6	23.0	1.0	366.8
Seekonk	2,062	170.6	49.0	15.0	14.5	20	2.0	271.1
Lynnfield	2,195	157.2	63.0	27.9	11.0	16.0	3.0	278.1

Source: DESE Resource Allocation & District Action Reports includes the following categories: Administrative/instructional leaders, instructional coaches, teachers, paraprofessionals, tutors, instructional support, medical/health professionals, clerks/secretaries, technology support. This is not fully inclusive of all the FTEs in a district.

**Peer communities used are the ones that were agreed upon during negotiations*

SPECIAL EDUCATION EXPENDITURES COMPARISON (FY22)

District	Total FY22 Special Education Expenditures	% of total budget
Swampscott	\$11,342,405	25%
Ipswich	\$7,786,473	22%
Marblehead	\$14,229,083	24%
Hamilton/Wenham	\$10,248,864	27%
N. Reading	\$10,461,889	22%
Stoneham	\$12,280,084	26%
Wakefield	\$13,642,368	21%
E. LongMeadow	\$11,228,663	24%
Seekonk	\$10,227,291	25%
Lynnfield	\$8,879,694	22%
Average	\$11,032,681	24%

*As reported by DESE: <https://www.doe.mass.edu/finance/statistics/>

**Peer communities used are the ones that were agreed upon during negotiations

SPENDING PER CATEGORY FY22

Spending per in-district pupil by category as percent of total spending

Organization	Total	Admin	Instr'l Leaders	Teachers	Other Teaching Services	Professional Development	Instr'l Materials	Guidance & Psychology	Pupil Services	Operations & Maintenance	Benefits & Fixed Costs
Wakefield	\$18,138	3%	7%	40%	7%	1%	3%	4%	8%	10%	18%
Swampscott	\$19,198	4%	7%	41%	10%	0%	1%	4%	7%	8%	19%
Stoneham	\$18,139	2%	7%	37%	9%	0%	3%	3%	6%	8%	24%
Seekonk	\$17,461	4%	5%	41%	9%	1%	3%	4%	9%	8%	17%
North Reading	\$18,922	3%	5%	42%	8%	1%	2%	3%	9%	8%	18%
Marblehead	\$20,029	4%	6%	41%	8%	0%	4%	4%	6%	9%	18%
Lynnfield	\$17,761	4%	6%	41%	9%	1%	1%	3%	10%	9%	15%
Ipswich	\$20,452	3%	7%	39%	10%	1%	5%	4%	8%	8%	15%
Hamilton-Wenham	\$20,410	3%	6%	39%	8%	2%	3%	4%	10%	10%	15%
East Longmeadow	\$16,894	3%	4%	38%	10%	2%	3%	4%	10%	7%	17%

Source: DESE Resource Allocation & District Action Reports

*Peer communities used are the ones that were agreed upon during negotiations

PER PUPIL DEFINITION & CALCULATION

- Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTEs)
- These calculations show **all** school operating expenditures including those outside the general fund such as grants, private donations, and revolving accounts. They also include payments for local resident pupils who are being educated in schools outside the district. In addition to showing the overall cost per pupil, they provide detail about how much schools spend in specific functional areas such as administration, teaching, and maintenance
- Per pupil expenditures are calculated from information provided on each district's End of Year Financial Report (EOYR). This is a comprehensive report of revenues and expenditures that occurred during each fiscal year.
- Districts are required to hire auditing firms to verify the accuracy of the data on the EOYR. In addition, the Massachusetts Department of Elementary and Secondary Education (DESE) conducts a careful review of the data during the months following the report's submission. If any changes are necessary, districts must file amendments.
- The following funding sources are all included in the functional expenditure per pupil measure:
 - school committee appropriations
 - municipal appropriations outside the school committee budget that affect schools
 - federal grants
 - state grants
 - circuit breaker funds
 - private grants and gifts
 - school choice and other tuition revolving funds
 - athletic funds
 - school lunch funds
 - other local receipts such as rentals and insurance receipts
- Typically, school committee and municipal school appropriations, approved annually by town meetings and city councils, account for seven out of every eight dollars spent on education.
- Spending categories that are **NOT** included in the calculation are community services, fixed assets and debt service, all other categories are included.

PER PUPIL EXPENDITURE DATA BY CATEGORY 2022

Category	Swampscott	Ipswich	Hamilton/Wenham	Marblehead	N. Reading	Stoneham	Wakefield	E. Longmeadow	Seekonk	Lynnfield
Administration	\$719*	\$705	\$682	\$720	\$545	\$425	\$514	\$530	\$720	\$630
Instructional Leadership	\$1,323	\$1,403	\$1,144	\$1,128	\$1,032	\$1,234	\$1,202	\$732	\$802	\$1,113
Teachers	\$7,861	\$8,067	\$7,931	\$8,193	\$7,872	\$6,768	\$7,292	\$6,495	\$7,185	\$7,359
Other Teaching Services	\$1,882	\$2,077	\$1,717	\$1,674	\$1,606	\$1,569	\$1,287	\$1,768	\$1,500	\$1,647
Professional Development	\$53	\$143	\$376	\$53	\$255	\$54	\$109	\$387	\$147	\$142
Instructional Materials	\$267	\$1,077	\$706	\$712	\$383	\$599	\$626	\$560	\$494	\$227
Guidance	\$732	\$857	\$767	\$843	\$622	\$581	\$669	\$694	\$621	\$583
Pupil Services	\$1,279	\$1,546	\$2,127	\$1,280	\$1,733	\$1,066	\$1,616	\$1,671	\$1,641	\$1,734
Operations & Maintenance	\$1,457	\$1,534	\$1,943	\$1,752	\$1,556	\$1,417	\$1,742	\$1,171	\$1,318	\$546
Benefits & Fixed Charges	\$3,624	\$3,041	\$3,017	\$3,674	\$3,317	\$4,425	\$3,225	\$2,886	\$3,032	\$2,633

*Peer communities used are the ones that were agreed upon during negotiations

PER PUPIL EXPENDITURE DATA IN-DISTRICT

District	Per Pupil Expenditure 2018	Per Pupil Expenditure 2019	Per Pupil Expenditure 2020	Per Pupil Expenditure 2021	Per Pupil Expenditure 2022
Swampscott	\$15,940	\$16,427	\$16,140	\$17,748	\$19,198
Ipswich	\$16,752	\$17,464	\$17,878	\$20,016	\$20,452
Hamilton/Wenham	\$16,963	\$17,816	\$16,916	\$18,704	\$20,410
Marblehead	\$15,778	\$16,541	\$16,761	\$18,870	\$20,029
N. Reading	\$15,032	\$16,211	\$16,323	\$17,999	\$18,922
Stoneham	\$15,830	\$16,233	\$17,098	\$17,820	\$18,139
Wakefield	\$14,543	\$15,281	\$15,930	\$16,984	\$18,280
E. Longmeadow	\$14,343	\$15,151	\$15,631	\$17,144	\$16,894
Seekonk	\$15,347	\$15,465	\$16,123	\$16,787	\$17,461
Lynnfield	\$15,173	\$15,650	\$15,857	\$16,892	\$16,612

**Peer communities used are the ones that were agreed upon during negotiations*

APPENDIX II

DETAILED FULL BUDGET

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	Revised FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
10111001	57300	DISTRICT WIDE	Administration	OTHER SCHOOL EXPENDITURES	7,780	7,423	\$ 5,000	\$ 8,000	\$ 3,000	60.00%		
10121001	51301	DISTRICT WIDE	Administration	SUPERINTENDENT SALARY	198,219	202,779	\$ 214,795	\$ 220,073	\$ 5,278	2.46%		
10121001	51329	DISTRICT WIDE	Administration	DIR CURR		2,114		\$ -	\$ -			
10121001	51364	DISTRICT WIDE	Administration	SECRETARIAL SALARIES	161,685	201,191	\$ 157,117	\$ 160,265	\$ 3,148	2.00%		
10121001	52230	DISTRICT WIDE	Administration	OFFICE SUPPLIES/EXPENSES	41,167	35,000	\$ 35,000	\$ 35,000	\$ -	0.00%		
10121001	52350	DISTRICT WIDE	Administration	PURCHASE SERVICES	788	6,500		\$ -	\$ -			
10121001	51329	DISTRICT WIDE	Administration	DIRECTOR OF CURR & INSTR	2,203			\$ -	\$ -			
10121230	51300	DISTRICT WIDE	Administration	SALARY RESERVE				\$ 151,062	\$ 151,062			
10141001	51302	DISTRICT WIDE	Administration	BUSINESS MANAGER SALARY	134,749	130,178	\$ 145,230	\$ 157,470	\$ 12,240	8.43%		
10141001	51365	DISTRICT WIDE	Administration	CLERICAL SALARIES	175,348	162,141	\$ 174,380	\$ 170,494	\$ (3,886)	-2.23%		
10141001	52005	DISTRICT WIDE	Administration	PUBLICATIONS & PRINTING	1,025			\$ -	\$ -			
10141001	53026	DISTRICT WIDE	Administration	AUDIT	9,000	5,000	\$ 7,000	\$ 5,000	\$ (2,000)	-28.57%		
10141001	55094	DISTRICT WIDE	Administration	OFFICE EXPENSES	9,976	6,635	\$ 10,000	\$ 7,000	\$ (3,000)	-30.00%		
10142001	51000	DISTRICT WIDE	Administration	HR DIRECTOR	46,726	89,038	\$ 91,800	\$ 115,000	\$ 23,200	25.27%		
10142001	51364	DISTRICT WIDE	Administration	SECRETARIAL SALARIES	14,150	30,648	\$ 45,763	\$ 52,501	\$ 6,738	14.72%		
10142001	52014	DISTRICT WIDE	Administration	ACCOMADATIONS	1,420	-		\$ -	\$ -			
10142001	52230	DISTRICT WIDE	Administration	OFFICE SUPPLIES/EXPENSES	8,128	8,551	\$ 7,500	\$ 7,300	\$ (200)	-2.67%		
10143001	52345	DISTRICT WIDE	Administration	LEGAL SERVICES	72,680	45,376	\$ 47,680	\$ 50,000	\$ 2,320	4.87%		
10143002	52345	DISTRICT WIDE	Special Education	LEGAL SERVICES	20,804	13,390	\$ 55,000	\$ 15,450	\$ (39,550)	-71.91%		
10145001	51315	DISTRICT WIDE	Districtwide Program	TECH COORDINATOR	34,177	35,810		\$ -	\$ -			
10145001	51316	DISTRICT WIDE	Districtwide Program	OTHER TECH SALARIES	6,140			\$ -	\$ -			
10145001	52230	DISTRICT WIDE	Administration	OFFICE SUPPLIES/EXPENSES	139	435	\$ 5,000	\$ 2,000	\$ (3,000)	-60.00%		
10145040	52325	DISTRICT WIDE	Districtwide Program	ADMIN SOFTWARE LIC/SUBSCRIPTIONS	81,313	92,344	\$ 104,320	\$ 103,000	\$ (1,320)	-1.27%		
01145001	52325	DISTRICT WIDE	Districtwide Program	ADMIN SOFTWARE LIC/SUBSCRIPTIONS				\$ -	\$ -			
10211001	51329	DISTRICT WIDE	Administration	DIRECTOR OF CURR & INSTR	134,745	126,863	\$ 147,348	\$ 145,917	\$ (1,431)	-0.97%		
10211001	51365	DISTRICT WIDE	Administration	CLERICAL SALARIES	48,938	63,733	\$ 58,508	\$ 59,696	\$ 1,188	2.03%		
10211002	51312	DISTRICT WIDE	Special Education	ASST SUPER STUDENT SERVICES	138,252	254,975	\$ 259,972	\$ 259,144	\$ (828)	-0.32%		
10211002	51365	DISTRICT WIDE	Special Education	CLERICAL SALARIES SPED	104,794	57,587	\$ 58,508	\$ 68,224	\$ 9,716	16.61%		
10211002	52370	DISTRICT WIDE	Special Education	PROF DEVELOPMENT	4,337	8,630	\$ 5,000	\$ 8,755	\$ 3,755	75.10%		
10211002	55094	DISTRICT WIDE	Special Education	OFFICE EXPENSES	9,577	5,261	\$ 10,000	\$ 5,150	\$ (4,850)	-48.50%		
10211005	52230	DISTRICT WIDE	Administration	CURRICULUM OFFICE SUPPLIES	553	842	\$ 1,000	\$ 1,000	\$ -	0.00%		
10211006	57300	DISTRICT WIDE	Administration	CURRICULUM OTHER EXPENSES	-	489	\$ 2,000	\$ -	\$ (2,000)	-100.00%		
10212001	51072	DISTRICT WIDE	General Education	DW MATH COACH	159,116	207,475		\$ 18,521	\$ 18,521			
10212001	51119	DISTRICT WIDE	General Education	CURRICULUM STIPEND	14,885	6,662	\$ 12,000	\$ 12,000	\$ -	0.00%		
10213001	51315	DISTRICT WIDE	Districtwide Program	DIR TECHNOLOGY	126,731	135,706	\$ 220,217	\$ 236,321	\$ 16,104	7.31%		
10213001	52103	DISTRICT WIDE	Districtwide Program	PROFESSIONAL DEVELOPMENT	1,590	2,760	\$ 3,000	\$ 3,000	\$ -	0.00%		
10213001	52230	DISTRICT WIDE	Districtwide Program	OFFICE SUPPLIES/EXPENSES	615	1,459	\$ 10,000	\$ 4,500	\$ (5,500)	-55.00%		
10221001	55084	DISTRICT WIDE	General Education	COPIER SUPPLIES	154	-	\$ 2,500	\$ -	\$ (2,500)	-100.00%		
11221001	51303	CLARKE SCHOOL	General Education	PRINCIPAL SALARIES CLARKE	116,944	115,267	\$ 136,621	\$ -	\$ (136,621)	-100.00%		
11221001	51365	CLARKE SCHOOL	General Education	NON-PROFESSIONAL SALARIES	55,937	57,403	\$ 58,508	\$ -	\$ (58,508)	-100.00%		

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
11221001	52173	CLARKE SCHOOL	General Education	OTHER MEMBERSHIPS CLARKE		70		\$ -	\$ -			
11221001	55084	CLARKE SCHOOL	General Education	COPIER SUPPLIES CLARKE	2,186	2,517		\$ -	\$ -			
11221001	55094	CLARKE SCHOOL	General Education	SUPPLIES AND MATERIALS	2,873	705	\$ 2,000	\$ -	\$ (2,000)	-100.00%		
12221002	51303	HADLEY SCHOOL	General Education	PROFESSIONAL SALARIES HADLEY	129,407	167,391	\$ 128,750	\$ -	\$ (128,750)	-100.00%		
12221002	51365	HADLEY SCHOOL	General Education	NON PROF SALARIES HADLEY	63,039	73,551	\$ 58,508	\$ -	\$ (58,508)	-100.00%		
12221002	55094	HADLEY SCHOOL	General Education	SUPPLIES AND MATERIALS HADLEY	935	3,833	\$ 2,000	\$ -	\$ (2,000)	-100.00%		
14221002	51303	STANLEY SCHOOL	General Education	PROF SALARIES PRINC STANLEY	116,537	122,305	\$ 120,452	\$ -	\$ (120,452)	-100.00%		
14221002	51365	STANLEY SCHOOL	General Education	NON PROF SALARIES STANLEY	49,876	51,330	\$ 53,682	\$ -	\$ (53,682)	-100.00%		
14221002	55094	STANLEY SCHOOL	General Education	SUPPLIES AND MATERIALS STANLEY	470	1,548	\$ 2,000	\$ -	\$ (2,000)	-100.00%		
15221001	51303	ELEMENTARY	General Education	PRINCIPAL SALARIES	-	-	\$ -	\$ 342,540	\$ 342,540			
15221002	51365	ELEMENTARY	General Education	NON-PROFESSIONAL SALARIES	-	-	\$ -	\$ 176,376	\$ 176,376			
15221005	55084	ELEMENTARY	General Education	COPIER SUPPLIES	-	-	\$ -	\$ -	\$ -			
15221005	52230	ELEMENTARY	General Education	SUPPLIES AND MATERIALS	-	-	\$ -	\$ -	\$ -			
15221006	52173	ELEMENTARY	General Education	OTHER MEMBERSHIPS	-	-	\$ -	\$ -	\$ -			
21221001	51304	MIDDLE SCHOOL	General Education	PROF SAL PRINC/ASST MS	239,639	245,724	\$ 253,096	\$ 249,161	\$ (3,935)	-1.55%		
21221001	52173	MIDDLE SCHOOL	General Education	MEMBERSHIPS M.S.	300	625		\$ 625	\$ 625			
21221001	55084	MIDDLE SCHOOL	General Education	COPIER SUPPLIES M.S.	1,437	3,081			\$ -			
21221001	55094	MIDDLE SCHOOL	General Education	SUPPLIES & MATERIALS MS	3,111	6,685	\$ 5,000	\$ -	\$ (5,000)	-100.00%		
21221002	51365	MIDDLE SCHOOL	General Education	NON PROF SALARIES M.S	117,295	106,534	\$ 58,509	\$ 119,892	\$ 61,383	104.91%		
31221001	51304	HIGH SCHOOL	General Education	PROF SAL PRINC/ASST HS	326,881	335,778	\$ 347,799	\$ 246,320	\$ (101,479)	-29.18%		
31221001	51365	HIGH SCHOOL	General Education	NON PROF SALARIES H.S.	120,174	116,282	\$ 117,467	\$ 119,892	\$ 2,425	2.06%		
31221001	52171	HIGH SCHOOL	General Education	GUIDANCE MEMBERSHIPS H.S.	45	-			\$ -			
31221001	52173	HIGH SCHOOL	General Education	MEMBERSHIPS H.S.		215			\$ -			
31221001	55084	HIGH SCHOOL	General Education	COPIER SUPPLIES H.S.	2,616	-			\$ -			
31221001	55094	HIGH SCHOOL	General Education	SUPPLIES & MATERIALS H.S.	21,417	21,351	\$ 8,000	\$ 18,000	\$ 10,000	125.00%		
31221001	52103	HIGH SCHOOL	General Education	PROFESSIONAL DEVELOPMENT	1,980	5,418			\$ -			
10222001	51315	DISTRICT WIDE	Administration	TECH COORDINATORS	13,884	13,884	\$ 13,884	\$ 13,884	\$ -	0.00%		
10222001	51363	DISTRICT WIDE	General Education	ELEM LDERS/MENT COORD	13,884	13,884	\$ 18,512	\$ 18,512	\$ -	0.00%		
21222001	51327	MIDDLE SCHOOL	General Education	DEPARTMENT HEADS	14,897	23,840	\$ 29,795	\$ 29,795	\$ -	0.00%		
31222001	51327	HIGH SCHOOL	General Education	DEPARTMENT HEADS	70,792	69,645	\$ 70,791	\$ 70,791	\$ -	0.00%		
10225050	52230	DISTRICT WIDE	Districtwide Program	OFFICE SUPPLIES/EXPENSES	2,648	358	\$ 2,500	\$ 2,000	\$ (500)	-20.00%		
10225060	57300	DISTRICT WIDE	Districtwide Program	OTHER SCHOOL EXPENDITURES	2,048	1,888	\$ 2,500	\$ 2,000	\$ (500)	-20.00%		
3230505	51340	MIDDLE SCHOOL	General Education	TEACHERS' SAL PHYS ED M.S.					\$ -			
11230501	51330	CLARKE SCHOOL	General Education	SPECIALISTS SALARIES - CLARKE	170,414	142,588	\$ 144,248	\$ -	\$ (144,248)	-100.00%		
11230501	51344	CLARKE SCHOOL	General Education	REGULAR ED SALARIES -CLARKE	867,359	912,105	\$ 944,827	\$ -	\$ (944,827)	-100.00%		
12230501	51330	HADLEY SCHOOL	General Education	SPECIALIST SALARIES HADLEY	222,084	198,905	\$ 214,168	\$ -	\$ (214,168)	-100.00%	46,851	Title I Math Coach
12230501	51344	HADLEY SCHOOL	General Education	REG EDUCATION SALARIES HADLEY	1,247,029	1,377,470	\$ 1,445,394	\$ -	\$ (1,445,394)	-100.00%		
14230501	51330	STANLEY SCHOOL	General Education	SPECIALIST SALARIES - STANLEY	190,388	169,311	\$ 175,404	\$ -	\$ (175,404)	-100.00%		
14230501	51344	STANLEY SCHOOL	General Education	REG ED SALARIES - STANLEY	892,428	915,300	\$ 943,004	\$ -	\$ (943,004)	-100.00%		
15230501	51317	ELEMENTARY	General Education	ELL SALARIES	-	-	\$ -	\$ 342,807	\$ 342,807			

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
15230501	51335	ELEMENTARY	General Education	TEACHER SALARIES-MATH	-	-	\$ -	\$ -	\$ -			
15230501	51344	ELEMENTARY	General Education	REGULAR ED SALARIES -	-	-	\$ -	\$ 3,335,578	\$ 3,335,578			
15230509	51341	ELEMENTARY	Special Education	SPED SALARIES TEACHERS	-	-	\$ -	\$ 932,671	\$ 932,671			
21230501	51330	MIDDLE SCHOOL	General Education	TEACHERS' SAL SPECIALIST	615,599	578,256	\$ 596,809	\$ 661,971	\$ 65,162	10.92%		
21230501	51331	MIDDLE SCHOOL	General Education	TEACHERS' SAL PRAC ARTS M.S.	-	-			\$ -			
21230501	51333	MIDDLE SCHOOL	General Education	TEACHERS' SAL ENGLISH M.S.	419,518	442,125	\$ 458,055	\$ 473,167	\$ 15,112	3.30%	112,109	Nahant revolving
21230501	51334	MIDDLE SCHOOL	General Education	TEACHERS' SAL FOR LANG M.S.	249,896	262,361	\$ 272,368	\$ 287,770	\$ 15,402	5.65%		
21230501	51335	MIDDLE SCHOOL	General Education	TEACHERS' SAL MATH M.S.	556,615	560,145	\$ 572,173	\$ 607,800	\$ 35,627	6.23%		
21230501	51336	MIDDLE SCHOOL	General Education	TEACHERS' SAL SCIENCE M.S.	509,362	531,851	\$ 486,535	\$ 506,709	\$ 20,174	4.15%		
21230501	51337	MIDDLE SCHOOL	General Education	TEACHERS' SAL SOC STUDIES M.S.	268,425	322,508	\$ 453,266	\$ 269,432	\$ (183,834)	-40.56%	190,957	Nahant revolving
21230501	51338	MIDDLE SCHOOL	General Education	TEACHERS' SAL GENERAL M.S.	461,848	404,750	\$ 322,714	\$ 531,377	\$ 208,663	64.66%	320,344	Nahant revolving
21230501	51346	MIDDLE SCHOOL	General Education	TEACHERS' SALARIES 5TH GRADE	26			\$ -	\$ -			
31230501	51330	HIGH SCHOOL	General Education	TEACHERS' SAL SPECIALISTS	649,376	698,626	\$ 625,421	\$ 640,995	\$ 15,574	2.49%	297,918	Nahant revolving
31230501	51331	HIGH SCHOOL	General Education	TEACHERS' SAL SPECIALISTS	72,543	69,529	\$ 83,313	\$ 91,088	\$ 7,775	9.33%		
31230501	51333	HIGH SCHOOL	General Education	TEACHERS' SAL ENGLISH H.S.	583,430	550,603	\$ 576,767	\$ 709,557	\$ 132,790	23.02%	111,559	Nahant revolving
31230501	51334	HIGH SCHOOL	General Education	TEACHERS' SAL FOR LANG H.S.	534,162	554,821	\$ 573,538	\$ 549,605	\$ (23,933)	-4.17%		
31230501	51335	HIGH SCHOOL	General Education	TEACHERS' SALARIES MATH H.S.	712,532	610,798	\$ 630,261	\$ 757,854	\$ 127,593	20.24%		
31230501	51336	HIGH SCHOOL	General Education	TEACHERS' SAL SCIENCE H.S.	558,025	588,845	\$ 620,819	\$ 711,726	\$ 90,907	14.64%		
31230501	51337	HIGH SCHOOL	General Education	TEACHERS' SAL SOC STUDIES H.S.	518,813	477,593	\$ 476,481	\$ 373,605	\$ (102,876)	-21.59%	204,733	Nahant revolving
31230501	51338	HIGH SCHOOL	General Education	TEACHERS' SAL GENERAL H.S.	2,977	400		\$ -	\$ -			
04231011	51317	CLARKE SCHOOL	General Education	ELL SALARIES CLARKE	166,718	194,587	\$ 208,733	\$ -	\$ (208,733)	-100.00%		
4231012	51317	HADLEY SCHOOL	General Education	ELL SALARIES - HADLEY	170,382	168,859	\$ 195,505	\$ -	\$ (195,505)	-100.00%		
4231014	51317	STANLEY SCHOOL	General Education	ELL SALARIES - STANLEY	43,083	5,111		\$ -	\$ -			
4231021	51317	MIDDLE SCHOOL	General Education	ELL SALARIES M.S	171,194	180,855	\$ 187,631	\$ 198,468	\$ 10,837	5.78%		
4231031	51317	HIGH SCHOOL	General Education	ELL SALARIES - H.S.	79,489	87,825	\$ 90,460	\$ 93,174	\$ 2,714	3.00%		
9231002	51341	PRESCHOOL	Special Education	TEACHERS' SALARIES SPED	358,236	372,161	\$ 388,610	\$ 413,706	\$ 25,096	6.46%		
9231002	51363	PRESCHOOL	Special Education	TEAM LEADER PRE-K	-	-	\$ -	\$ 91,803	\$ 91,803			
11231001	51072	CLARKE SCHOOL	General Education	TITLE I DIRECTOR	3,600			\$ -	\$ -			
11231001	51339	CLARKE SCHOOL	General Education	READING SPEC SALARIES CLARKE	100,981	105,755	\$ 108,492	\$ -	\$ (108,492)	-100.00%		
12231001	51339	HADLEY SCHOOL	General Education	READING SPECIALIST SAL HADLEY	97,085	100,363	\$ 102,227	\$ -	\$ (102,227)	-100.00%		
14231001	51339	STANLEY SCHOOL	General Education	READING SPEC SAL - STANLEY	87,499	87,073	\$ 94,033	\$ -	\$ (94,033)	-100.00%		
15230501	51330	ELEMENTARY	General Education	SPECIALISTS SALARIES				\$ 395,364	\$ 395,364			
15230501	51339	ELEMENTARY	General Education	READING SPEC SALARIES	-	-	\$ -	\$ 313,707	\$ 313,707			
21231001	51339	MIDDLE SCHOOL	General Education	READING SPEC SALARIES	94,844				\$ -			
02231000	51319	DISTRICT WIDE	Special Education	BCBA COORDINATOR	40,749	26,579	\$ 94,333	\$ -	\$ (94,333)	-100.00%		
02231000	51339	DISTRICT WIDE	Special Education	TEACHER SE READING	133,957	147,126	\$ 157,710	\$ 170,100	\$ 12,390	7.86%		
02231000	51341	DISTRICT WIDE	Special Education	ESY TEACHERS' SAL SUMMER SE	139,377	120,352	\$ 112,810	\$ 124,180	\$ 11,370	10.08%		
02231000	51363	DISTRICT WIDE	Special Education	SPED TEAM CHAIRS	382,736	347,768	\$ 338,570	\$ 281,831	\$ (56,739)	-16.76%		
02231000	51367	DISTRICT WIDE	Special Education	HOME/HOSPITAL TUTOR	4,247	23,083	\$ 12,000	\$ 25,750	\$ 13,750	114.58%		
02231000	51369	DISTRICT WIDE	Special Education	TRANSLATION SERVICES	-	15,197	\$ 12,500	\$ 30,900	\$ 18,400	147.20%		

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02231000	52230	DISTRICT WIDE	General Education	ELL EXPENSE	217	1,659	\$ 2,000	\$ 300	\$ (1,700)	-85.00%		
02231001	51341	CLARKE SCHOOL	Special Education	SPED SALARIES TEACHERS CLARKE	305,179	341,250	\$ 335,015	\$ -	\$ (335,015)	-100.00%		
02231002	51341	HADLEY SCHOOL	Special Education	SPEC EDUCATION SALARIES HADLEY	134,284	259,512	\$ 308,498	\$ -	\$ (308,498)	-100.00%		
02231004	51341	STANLEY SCHOOL	Special Education	SPED SALARIES - STANLEY	200,003	188,838	\$ 231,798	\$ -	\$ (231,798)	-100.00%		
02231005	51341	MIDDLE SCHOOL	Special Education	SPECIAL ED SALARIES M.S.	1,096,624	1,346,841	\$ 1,311,927	\$ 1,447,270	\$ 135,343	10.32%		
02231006	51341	HIGH SCHOOL	Special Education	SPEC ED SALARIES	799,280	909,967	\$ 934,036	\$ 893,021	\$ (41,015)	-4.39%		
10231502	51327	DISTRICT WIDE	Special Education	SE TEAM CHAIR STIPEND	11,462	-	\$ 17,880	\$ 19,960	\$ 2,080	11.63%		
21231501	51327	MIDDLE SCHOOL	General Education	TEAM LEADERS M.S.	28,098	28,098	\$ 28,098	\$ 28,098	\$ (0)	0.00%		
01231501	51317	DISTRICT WIDE	General Education	ELL TEACHING COORDINATOR	4,400				\$ -			
02231501	51363	DISTRICT WIDE	Special Education	TEAM LEADERS	48,793		\$ -		\$ -			
02231501	51363	DISTRICT WIDE	Special Education	SE TEAM CHAIR STIPEND		42,463	\$ -		\$ -			
9232002	51330	PRESCHOOL	Special Education	OT/PT/SPEECH SALARIES	83,359	85,859	\$ 88,435	\$ 91,088	\$ 2,653	3.00%		
10232002	52350	DISTRICT WIDE	Special Education	PURCHASE SERVICES	505,536	465,941	\$ 360,000	\$ 397,721	\$ 37,721	10.48%		
10232002	52990	DISTRICT WIDE	Special Education	ESY PURCHASE SERVICES	5,689	1,428		\$ -	\$ -			
11232001	51341	CLARKE SCHOOL	Special Education	OT/PT/SPEECH SALARY	61,957	64,774	\$ 69,593	\$ -	\$ (69,593)	-100.00%		
12232001	51341	HADLEY SCHOOL	Special Education	OT/PT/SPEECH SALARIES	96,659	99,965	\$ 102,942	\$ -	\$ (102,942)	-100.00%		
14232001	51341	STANLEY SCHOOL	Special Education	OT/PT/SPEECH SALARIES	154,457	188,457	\$ 265,612	\$ -	\$ (265,612)	-100.00%		
15232001	51380	ELEMENTARY	Special Education	OT/PT/SPEECH SALARY	-	-	\$ -	\$ 492,186	\$ 492,186			
15232004	52350	ELEMENTARY	Special Education	OT/PT/SPEECH purch svcs	-	-	\$ -	\$ -	\$ -			
21232001	51341	MIDDLE SCHOOL	Special Education	OT/PT/SPEECH SALARIES	33,606	48,198	\$ 40,785	\$ 41,232	\$ 447	1.10%		
31232001	51341	HIGH SCHOOL	Special Education	OT/PT/SPEECH SALARIES	8,401	21,174	\$ 10,528	\$ 27,488	\$ 16,960	161.09%		
01232004	52350	DISTRICT WIDE	Special Education	PURCHASE SERVICES	1,099			\$ -	\$ -			
09232002	51341	PRESCHOOL	Special Education	OT/PT/SPEECH SALARIES		223			\$ -			
01232401	51354	DISTRICT WIDE	General Education	LT SUB		45,484		\$ 45,000	\$ 45,000			
10232502	51330	DISTRICT WIDE	General Education	SUBSTITUTE TEACHERS		540		\$ -	\$ -			
10232502	51362	DISTRICT WIDE	General Education	NURSE SUBSTITUTES	20,601	10,280	\$ 20,000	\$ 5,000	\$ (15,000)	-75.00%		
11232501	51353	CLARKE SCHOOL	General Education	DAILY SUBSTITUTE	28,384	23,602		\$ -	\$ -			
11232501	51362	CLARKE SCHOOL	General Education	SUBSTITUTES CLARKE	52			\$ -	\$ -			
12232501	51353	HADLEY SCHOOL	General Education	DAILY SUBSTITUTE	24,248	62,379		\$ -	\$ -			
12232501	51362	HADLEY SCHOOL	General Education	SUBSTITUTES HADLEY		753		\$ -	\$ -			
14232501	51353	STANLEY SCHOOL	General Education	DAILY SUBSTITUTE	22,999	14,939	\$ 23,373	\$ -	\$ (23,373)	-100.00%		
14232501	51362	STANLEY SCHOOL	General Education	SUBSTITUTES STANLEY	46			\$ -	\$ -			
15232503	51353	ELEMENTARY	General Education	DAILY SUBSTITUTE	-	-	\$ -	\$ 100,000	\$ 100,000			
21232501	51353	MIDDLE SCHOOL	General Education	DAILY SUBSTITUTE	44,101	12,881		\$ 20,000	\$ 20,000			
21232501	51362	MIDDLE SCHOOL	General Education	GEN ED TUTORS	7,320	3,485		\$ -	\$ -			
31232501	51353	HIGH SCHOOL	General Education	DAILY SUBSTITUTE	60,956	21,415		\$ 30,000	\$ 30,000			
31232501	51362	HIGH SCHOOL	General Education	GEN ED TUTORS					\$ -			
01232501	51353	DISTRICT WIDE	General Education	DAILY SUBSTITUTE	-	183,605	\$ 288,567	\$ 171,250	\$ (117,317)	-40.66%		
10232502	51353	DISTRICT WIDE	General Education	DAILY SUB		12,863		\$ 15,000	\$ 15,000			
09232501	51353	PRESCHOOL	Special Education	DAILY SUBSTITUTE -PRESCHOOL	2,270	-	\$ -	\$ -	\$ -			

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
09233002	51356	PRESCHOOL	Special Education	SPEC ED - TUTORS	73,115	110,722	\$ 115,181	\$ 86,498	\$ (28,683)	-24.90%		
09233002	51360	PRESCHOOL	Special Education	SPEC ED - ESP	121,845	17,471	\$ 103,450	\$ 37,710	\$ (65,740)	-63.55%	129,683	Preschool revolving
09233002	51362	PRESCHOOL	Special Education	SUBSTITUTES/TUTORS	200	50		\$ -	\$ -			
10233002	51360	DISTRICT WIDE	Special Education	ESY AIDES SE SUMMER	59,556	48,184	\$ 35,000	\$ 55,000	\$ 20,000	57.14%		
11233001	51362	CLARKE SCHOOL	General Education	GEN ED TUTORS	3,059			\$ -	\$ -			
12233001	51361	HADLEY SCHOOL	General Education	REGULAR ED-ESP		19,815	\$ 26,186	\$ -	\$ (26,186)	-100.00%		
12233001	51363	HADLEY SCHOOL	General Education	TUTORS-OTHER	6,276			\$ -	\$ -		33,796	Title I Grant
14233001	51363	STANLEY SCHOOL	General Education	TUTORS-OTHER	34,060	-	\$ 42,913	\$ -	\$ (42,913)	-100.00%		
15233003	51361	ELEMENTARY	General Education	GEN ED ESP	-	-	\$ -	\$ -	\$ -			
15233003	51362	ELEMENTARY	General Education	GEN ED TUTORS	-	-	\$ -	\$ 124,623	\$ 124,623			
15233003	51400	ELEMENTARY	General Education	ELEMENTARY MONITORS	-	-	\$ -	\$ -	\$ -			
15233009	51360	ELEMENTARY	Special Education	SPEC ED - TUTORS	-	-	\$ -	\$ 401,560	\$ 401,560			
15233009	51356	ELEMENTARY	Special Education	SPEC ED ESP	-	-	\$ -	\$ 363,892	\$ 363,892			
21233005	51363	MIDDLE SCHOOL	General Education	TUTORS-OTHER	6,375	31,805		\$ -	\$ -			
31233001	51363	HIGH SCHOOL	General Education	TUTORS-OTHER	55,803	1,284		\$ -	\$ -			
02233000	51356	DISTRICT WIDE	Special Education	SPEC ED - TUTORS				\$ -	\$ -			
02233001	51356	CLARKE SCHOOL	Special Education	SPEC ED - TUTORS	126,523	108,605	\$ 94,590	\$ -	\$ (94,590)	-100.00%		
02233001	51360	CLARKE SCHOOL	Special Education	SPEC ED ESP	179,824	213,046	\$ 194,251	\$ -	\$ (194,251)	-100.00%		
02233001	51362	CLARKE SCHOOL	General Education	GEN ED TUTORS		878		\$ -	\$ -		33,796	Title I Grant
02233002	51356	HADLEY SCHOOL	Special Education	SPEC ED - TUTORS	174,173	105,443	\$ 120,914	\$ -	\$ (120,914)	-100.00%		
02233002	51360	HADLEY SCHOOL	Special Education	SPEC ED-ESP	93,130	124,816	\$ 114,561	\$ -	\$ (114,561)	-100.00%		
02233004	51356	STANLEY SCHOOL	Special Education	SPEC ED - TUTORS	195,843	209,870	\$ 268,648	\$ -	\$ (268,648)	-100.00%		
02233004	51360	STANLEY SCHOOL	Special Education	SPEC ED-ESP	182,630	156,155	\$ 151,797	\$ -	\$ (151,797)	-100.00%		
02233005	51356	MIDDLE SCHOOL	Special Education	SPEC ED - TUTORS	290,671	232,458	\$ 202,852	\$ 292,320	\$ 89,468	44.10%		
02233005	51360	MIDDLE SCHOOL	Special Education	SPECIAL ED- ESP	114,749	92,038	\$ 111,985	\$ 114,269	\$ 2,284	2.04%	61,129	Nahant revolving
02233005	51362	MIDDLE SCHOOL	Special Education	TUTORS-SPEC ED	93	16			\$ -			
02233006	51356	HIGH SCHOOL	Special Education	SPEC ED - TUTORS	12,380	68,495	\$ 57,602	\$ 63,061	\$ 5,459	9.48%		
02233006	51360	HIGH SCHOOL	Special Education	SPEC ED-ESP	151,337	95,858	\$ 93,771	\$ 128,176	\$ 34,405	36.69%	34,808	Nahant revolving
02233006	51362	HIGH SCHOOL	Special Education	TUTORS-SPEC ED					\$ -			
11233001	51400	CLARKE SCHOOL	General Education	CLARKE ELEMENTARY MONITORS	5,042			\$ -	\$ -			
12233001	51400	HADLEY SCHOOL	General Education	HADLEY ELEMENTARY MONITORS	4,656			\$ -	\$ -			
14233001	51400	STANLEY SCHOOL	General Education	STANLEY ELEMENTARY MONITORS	747			\$ -	\$ -			
31233001	51362	HIGH SCHOOL	General Education	GEN ED TUTORS		10,624		\$ -	\$ -			
11234001	51372	CLARKE SCHOOL	General Education	MEDIA/LIB SALARIES CLARKE	42,257	13,083	\$ 17,687	\$ -	\$ (17,687)	-100.00%		
11234001	52230	CLARKE SCHOOL	General Education	EXPENSES	-	-	\$ 6,000	\$ -	\$ (6,000)	-100.00%		
12234001	51372	HADLEY SCHOOL	General Education	MEDIA/LIB SALARIES HADLEY	46,873	42,244	\$ 67,717	\$ -	\$ (67,717)	-100.00%		
14234001	51372	STANLEY SCHOOL	General Education	MEDIA/LIB SALARIES STANLEY	61,924	68,687	\$ 70,748	\$ -	\$ (70,748)	-100.00%		
15234001	51372	ELEMENTARY	General Education	MEDIA/LIB SALARIES	-	-	\$ -	\$ 172,580	\$ 172,580			
21234001	51372	MIDDLE SCHOOL	General Education	MEDIA/LIB SALARIES M.S.	53,390	-	\$ 40,248	\$ -	\$ (40,248)	-100.00%		
31234001	51372	HIGH SCHOOL	General Education	MEDIA/LIB SALARIES H.S.	89,255	91,294	\$ 94,033	\$ 97,154	\$ 3,121	3.32%		

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
10235101	52173	DISTRICT WIDE	Administration	LEADERSHIP DUES & CONFERENCE	12,433	14,181	\$ 25,000	\$ 14,000	\$ (11,000)	-44.00%		
01235101	51347	DISTRICT WIDE	General Education	LEADERSHIP MENTOR			\$ -	\$ -	\$ -			
01235101	52173	DISTRICT WIDE	General Education	MEMBERSHIPS & CONFER. ADMIN	325	-	\$ 500	\$ 500	\$ 500			
10235401	51119	DISTRICT WIDE	General Education	PD TEACHER STIPEND			\$ -	\$ -	\$ -			
01235401	51119	DISTRICT WIDE	General Education	PD MENTOR STIPEND	25,247	37,631	\$ 40,000	\$ 40,000	\$ -	0.00%		
10235601	52103	DISTRICT WIDE	General Education	PD CONF REGISTRATION	17,291	13,488	\$ 13,500	\$ 7,500	\$ (6,000)	-44.44%		
10235701	51119	DISTRICT WIDE	General Education	STIPEND	800		\$ -	\$ -	\$ -			
10235701	52173	DISTRICT WIDE	Administration	TUITION & CONFERENCE FEES	10,234	16,336	\$ 20,000	\$ 20,000	\$ -	0.00%		
10235701	52370	DISTRICT WIDE	General Education	PROFESSIONAL & CURRICULUM DEV	7,331	1,609			\$ -			
31235701	52370	HIGH SCHOOL	General Education	CURRICULUM & STAFF DEV H.S.	80	-			\$ -			
10235804	52192	DISTRICT WIDE	Districtwide Program	PD CONTRACTED SERVICES	950	5,586	\$ 3,600	\$ 4,000	\$ 400	11.11%		
11241001	55071	CLARKE SCHOOL	General Education	TEXTBOOKS ELEMENTARY CLARKE		-	\$ -	\$ -	\$ -			
12241001	55071	HADLEY SCHOOL	General Education	TEXTBOOKS ELEMENTARY HADLEY		-	\$ -	\$ -	\$ -			
14241001	55071	STANLEY SCHOOL	General Education	TEXTBOOKS ELEMENTARY STANLEY		-	\$ -	\$ -	\$ -			
21241001	55062	MIDDLE SCHOOL	General Education	TEXTBOOKS GENERAL M.S.	5,140	-			\$ -			
21241001	55064	MIDDLE SCHOOL	General Education	TEXTB FOR MS		1,211			\$ -			
31241001	55062	HIGH SCHOOL	General Education	TEXTBOOKS GENERAL H.S.	576	-	\$ 2,000		\$ (2,000)	-100.00%		
31241001	55066	HIGH SCHOOL	General Education	TEXTBOOKS COMPUTER H.S.	2,991	-			\$ -			
01241001	55061	DISTRICT WIDE	General Education	INSTR. MATERIAL & EQUIPMENT	38,372	17,670	\$ 49,962	\$ 78,770	\$ 28,808	57.66%		
3241506	55041	HIGH SCHOOL	General Education	EDUC MAT PHYSICAL ED H.S.	305	-			\$ -			
10241510	52325	DISTRICT WIDE	Districtwide Program	LIBRARIES SOFTWARE LIC/SUBSCRIP	6,000	-	\$ 6,000	\$ 6,500	\$ 500	8.33%		
11241501	55031	CLARKE SCHOOL	General Education	EDUC MATERIALS CLARKE		2,212	\$ -	\$ -	\$ -			
14241501	55011	STANLEY SCHOOL	General Education	LIBRARY BOOKS STANLEY	1,042		\$ -	\$ -	\$ -			
15241505	55011	ELEMENTARY	General Education	OTHER INSTRUC MATERIALS- LIBRARIES	-	-	\$ -	\$ 1,000	\$ 1,000			
21241501	55011	MIDDLE SCHOOL	General Education	LIBRARY BOOKS M.S.	2,888	-	\$ 500	\$ 500	\$ 500			
21241501	55030	MIDDLE SCHOOL	General Education	EDUC MAT PRACTICE ARTS M.S.	125	-	\$ -	\$ -	\$ -			
21241501	55031	MIDDLE SCHOOL	General Education	EDUC MAT FINE ARTS M.S.	2,062	1,112	\$ 800	\$ 800	\$ 800			
31241501	55011	HIGH SCHOOL	General Education	LIBRARY BOOKS H.S.	-	791	\$ 2,700	\$ 3,000	\$ 300	11.11%		
31241501	55030	HIGH SCHOOL	General Education	EDUC MAT PRACTICE ARTS H.S.	1,747	3,332	\$ 14,000	\$ 3,500	\$ (10,500)	-75.00%		
31241501	55031	HIGH SCHOOL	General Education	EDUC MAT FINE ARTS H.S.	8,444	6,526	\$ 4,500	\$ 7,500	\$ 3,000	66.67%		
02241522	55040	DISTRICT WIDE	Special Education	EDUC MATERIALS SPED	28,997	34,487	\$ 20,000	\$ 36,050	\$ 16,050	80.25%		
02241522	55044	DISTRICT WIDE	Special Education	SPED TESTING MATERIALS	14,723	15,789	\$ 20,000	\$ 15,450	\$ (4,550)	-22.75%		
11242001	58501	CLARKE SCHOOL	General Education	EQUIPMENT REPLACEMENT CLARKE	1,250	315	\$ -	\$ -	\$ -			
12242001	58501	HADLEY SCHOOL	General Education	EQUIPMENT REPLACEMENT HADLEY	1,331	2,601	\$ -	\$ -	\$ -			
14242001	58501	STANLEY SCHOOL	General Education	EQUIPMENT REPLACEMENT STANLEY		300	\$ -	\$ -	\$ -			
21242001	58501	MIDDLE SCHOOL	General Education	EQUIPMENT REPLACEMENT M.S.	764	9,676	\$ 6,500	\$ 6,500	\$ 6,500			
31242001	58501	HIGH SCHOOL	General Education	EQUIPMENT REPLACEMENT H.S.	7,924	-	\$ 5,400	\$ 5,400	\$ -	0.00%		
02242001	58501	DISTRICT WIDE	Special Education	EQUIPMENT REPLACEMENT SPED	-	-	\$ 2,000	\$ 2,000	#DIV/0!			
11243001	55042	CLARKE SCHOOL	General Education	REG EDUCATION MAT CLARKE	15,599	18,572	\$ 15,000	\$ -	\$ (15,000)	-100.00%		
12243001	55042	HADLEY SCHOOL	General Education	REG ED MATERIALS HADLEY	22,170	26,070	\$ 30,000	\$ -	\$ (30,000)	-100.00%		

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
14243001	55042	STANLEY SCHOOL	General Education	REG ED MATERIALS - STANLEY	16,047	12,676	\$ 15,000	\$ -	\$ (15,000)	-100.00%		
15243005	55042	ELEMENTARY	General Education	GENERAL CLASSROOM SUPPLIES	-	-	\$ -	\$ 60,000	\$ 60,000			
15243009	55040	ELEMENTARY	Special Education	SPED EDUC MATERIALS	-	-	\$ -	\$ -	\$ -			
21243001	55032	MIDDLE SCHOOL	General Education	EDUC MATERIALS GENERAL M.S.	24,031	13,587	\$ 6,834	\$ -	\$ (6,834)	-100.00%	43,166	Nahant revolving
21243001	55033	MIDDLE SCHOOL	General Education	EDUC MAT SOCIAL STUDIES M.S.	1,641	994	\$ 1,000	\$ 1,000	\$ 1,000			
21243001	55034	MIDDLE SCHOOL	General Education	EDUC MAT FOREIGN LANGUAGE M.S.	1,203	264	\$ 1,000	\$ 1,000	\$ 1,000			
21243001	55035	MIDDLE SCHOOL	General Education	EDUC MATERIALS MATH M.S.	1,541	590	\$ 1,000	\$ 1,000	\$ 1,000			
21243001	55038	MIDDLE SCHOOL	General Education	EDUC MATERIALS SCIENCE M.S.	7,465	6,367	\$ -	\$ -	\$ -			
21243001	55039	MIDDLE SCHOOL	General Education	EDUC MATERIALS ENGLISH M.S.	2,122	2,650	\$ -	\$ -	\$ -			
31243001	55032	HIGH SCHOOL	General Education	EDUC MATERIALS GENERAL H.S.	34,434	12,220	\$ 6,834	\$ -	\$ (6,834)	-100.00%	43,166	Nahant revolving
31243001	55033	HIGH SCHOOL	General Education	ED MAT SO	-	3,000	\$ -	\$ -	\$ -			
31243001	55034	HIGH SCHOOL	General Education	EDUC MAT FOREIGN LANGUAG H.S.	1,501	1,929	\$ -	\$ -	\$ -			
31243001	55035	HIGH SCHOOL	General Education	VHS & NSCC	85	7,331	\$ 6,000	\$ 5,665	\$ (335)	-5.58%		
31243001	55036	HIGH SCHOOL	General Education	EDUC MAT COMPUTER H.S.	-	199	\$ -	\$ -	\$ -			
31243001	55038	HIGH SCHOOL	General Education	EDUC MATERIALS SCIENCE H.S.	6,284	8,391	\$ -	\$ -	\$ -			
31243001	55039	HIGH SCHOOL	General Education	EDUC MATERIALS ENGLISH H.S.	-	-	\$ -	\$ -	\$ -			
31243001	55041	HIGH SCHOOL	General Education	EDUC MATERIALS PHYSICAL ED	3,438	3,429	\$ 1,900	\$ -	\$ (1,900)	-100.00%		
31243001	55043	HIGH SCHOOL	General Education	EDUC MAT SPEC PROGRAM H.S.	-	243	\$ -	\$ -	\$ -			
31243001	55065	HIGH SCHOOL	General Education	EDUC MATERIALS MATH HS	1,375	-	\$ -	\$ -	\$ -			
02243002	55040	CLARKE SCHOOL	Special Education	SPED EDUC MATERIALS CLARKE	118	3,113	\$ -	\$ -	\$ -			
02243008	55040	STANLEY SCHOOL	Special Education	SPEC ED MATERIALS STANLEY	965	-	\$ -	\$ -	\$ -			
02243010	55040	MIDDLE SCHOOL	Special Education	EDUC MATERIALS SPED MIDDLE SCH	1,625	75	\$ -	\$ -	\$ -			
02243050	55040	DISTRICT WIDE	Special Education	ESY SUPPLIES & MATERIALS	452	-	\$ -	\$ -	\$ -			
40423001	52326	CLARKE SCHOOL	General Education	COPIER/EQUIP MAINT. CLARKE	3,344	-	\$ -	\$ -	\$ -			
01244001	52240	DISTRICT WIDE	General Education	TRANSLATION SERVICES	13,965	16,731	\$ 12,000	\$ 20,000	\$ 8,000	66.67%		
01244001	52350	DISTRICT WIDE	General Education	FELLOWS	-	-	\$ -	\$ -	\$ -			
11245101	55092	CLARKE SCHOOL	General Education	INSTRUCTIONAL TECH EXP CLARKE	732	-	\$ -	\$ -	\$ -			
01245101	55092	DISTRICT WIDE	General Education	INSTRUCTIONAL TECH EXPENSES	-	2,799	\$ -	\$ -	\$ -			
02245100	55092	DISTRICT WIDE	Special Education	SPED ASSISTIVE TECHNOLOGY	3,340	3,753	\$ 15,000	\$ 4,120	\$ (10,880)	-72.53%		
40245310	55092	DISTRICT WIDE	Districtwide Program	INSTRUCTIONAL TECH EXPENSES	17,870	5,007	\$ 20,000	\$ 10,000	\$ (10,000)	-50.00%		
10245510	52325	DISTRICT WIDE	General Education	INSTRUC SOFTWARE LIC/SUBSCRIP	47,972	54,430	\$ 89,500	\$ 99,500	\$ 10,000	11.17%		
11271001	51375	CLARKE SCHOOL	General Education	GUIDANCE SAL CLARKE	105,068	58,046	\$ 74,216	\$ -	\$ (74,216)	-100.00%		
15271001	51375	ELEMENTARY	General Education	GUIDANCE SAL	-	-	\$ -	\$ 79,522	\$ 79,522			
21271001	51375	MIDDLE SCHOOL	General Education	PROF SALARIES GUIDANCE M.S	64,447	75,192	\$ 143,568	\$ 152,497	\$ 8,929	6.22%	103,639	Nahant revolving
21271001	51382	MIDDLE SCHOOL	General Education	NON PROF SALARIES GUIDANCE MS	48,504	48,499	\$ 49,512	\$ -	\$ (49,512)	-100.00%		
31271001	51365	HIGH SCHOOL	General Education	NON PROF SALARIES GUIDANCE HS	49,308	49,573	\$ 50,062	\$ 86,925	\$ 36,863	73.64%	32,108	Innov Pathways Grant
31271001	51375	HIGH SCHOOL	General Education	PROF SALARIES GUIDANCE H.S.	189,557	168,461	\$ 164,192	\$ 169,270	\$ 5,078	3.09%	101,246	Nahant revolving
11272001	55083	CLARKE SCHOOL	General Education	TESTING SUPPLIES CLARKE	104	192	\$ -	\$ -	\$ -			
14272001	55083	STANLEY SCHOOL	General Education	TESTING SUPPLIES STANLEY	8,379	-	\$ 17,000	\$ -	\$ (17,000)	-100.00%		
15272005	55083	ELEMENTARY	General Education	TESTING SUPPLIES	-	-	\$ -	\$ 20,000	\$ 20,000			

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
21272001	55083	MIDDLE SCHOOL	General Education	TESTING SUPPLIES MS	436	811		\$ -	\$ -			
31272001	55083	HIGH SCHOOL	General Education	TESTING SUPPLIES HS	3,307	6,425		\$ 4,000	\$ 4,000			
15280001	51371	ELEMENTARY	Special Education	PSYCHOLOGIST SALARIES	-	-	\$ -	\$ 163,454	\$ 163,454			
02280001	51371	DISTRICT WIDE	Special Education	PSYCHOLOGIST SALARIES	60,047	100,893	\$ 102,227	\$ 105,594	\$ 3,367	3.29%		
02280011	51371	CLARKE SCHOOL	Special Education	PSYCHOLOGIST SALARIES	-	-		\$ -	\$ -			
02280012	51371	HADLEY SCHOOL	Special Education	PROF SALARIES PSYCH - HADLEY	74,450	148,805	\$ 155,705	\$ -	\$ (155,705)	-100.00%		
02280014	51371	STANLEY SCHOOL	Special Education	PROF SAL PSYCHOLOGIST STANLEY	82,011	69,307	\$ 300	\$ -	\$ (300)	-100.00%		
02280021	51371	MIDDLE SCHOOL	Special Education	PROF SALARIES PSYCH M.S	78,946	63,373	\$ 71,164	\$ 64,123	\$ (7,041)	-9.89%	104,354	Nahant revolving
02280031	51371	HIGH SCHOOL	Special Education	PROF SALARIES PSYCH HS	288,290	291,049	\$ 313,469	\$ 227,643	\$ (85,826)	-27.38%	105,294	Nahant revolving
01310001	51998	DISTRICT WIDE	Districtwide Program	SRO OFFICER	70,000	70,000	\$ 70,000	\$ 70,000	\$ -	0.00%		
3320002	51374	CLARKE SCHOOL	Districtwide Program	PROF SALARIES NURSE CLARKE	66,125	75,346	\$ 69,622	\$ -	\$ (69,622)	-100.00%		
3320002	55081	CLARKE SCHOOL	Districtwide Program	SUPPLIES & MAT NURSE CLARKE	1,062	1,237		\$ -	\$ -			
3320003	51374	HADLEY SCHOOL	Districtwide Program	PROF SALARIES NURSE HADLEY	76,833	77,778	\$ 80,048	\$ -	\$ (80,048)	-100.00%		
3320003	55081	HADLEY SCHOOL	Districtwide Program	SUPPLIES HEALTH HADLEY	1,002	1,970		\$ -	\$ -			
3320005	51374	STANLEY SCHOOL	Districtwide Program	PROF SALARIES NURSE STANLEY	79,368	79,043	\$ 81,313	\$ -	\$ (81,313)	-100.00%		
3320005	55081	STANLEY SCHOOL	Districtwide Program	SUPPLIES HEALTH STANLEY	955	1,181		\$ -	\$ -			
3320006	51374	MIDDLE SCHOOL	Districtwide Program	PROF SALARIES NURSE - M.S	75,976	69,222	\$ 69,622	\$ 79,270	\$ 9,648	13.86%		
3320006	55081	MIDDLE SCHOOL	Districtwide Program	SUPPLIES HEALTH MIDDLE SCHOOL	1,445	2,546		\$ 1,700	\$ 1,700			
3320007	51374	HIGH SCHOOL	Districtwide Program	PROF SALARIES NURSE HS	75,867	67,817	\$ 69,622	\$ 71,710	\$ 2,088	3.00%		
3320007	55081	HIGH SCHOOL	Districtwide Program	SUPPLIES & MAT HEALTH H.S.	3,627	2,295		\$ 2,500	\$ 2,500			
10320001	51318	DISTRICT WIDE	Districtwide Program	LEAD NURSE STIPEND	30,273	-	\$ 7,000	\$ 7,000	\$ -	0.00%		
10320001	51362	DISTRICT WIDE	Districtwide Program	SUBSTITUTES	(33)	17,487	\$ 38,315	\$ 8,750	\$ (29,565)	-77.16%		
10320001	51373	DISTRICT WIDE	Districtwide Program	SCHOOL PHYSICIANS/HEALTH	2,000	1,000	\$ 1,000	\$ 1,000	\$ -	0.00%		
10320001	55081	DISTRICT WIDE	Districtwide Program	HEALTH SUPPLIES	524	33		\$ 400	\$ 400			
15320001	51374	ELEMENTARY	Districtwide Program	PROF SALARIES NURSE	-	-	\$ -	\$ 238,423	\$ 238,423			
15320005	55081	DISTRICT WIDE	Districtwide Program	SUPPLIES & MAT NURSE	-	-	\$ -	\$ 3,100	\$ 3,100			
03320001	51032	DISTRICT WIDE	Districtwide Program	OCCUPATIONAL HEALTH NURSE	691	-		\$ -	\$ -			
10320001	52350	DISTRICT WIDE	Districtwide Program	PURCHASE SERVICES	300	210	\$ 5,000	\$ 300	\$ (4,700)	-94.00%		
10330001	53301	DISTRICT WIDE	General Education	REG TRANS IN DISTRICT	97,275	153,238	\$ 97,344	\$ 300,780	\$ 203,436	208.99%		
10330001	53302	DISTRICT WIDE	General Education	OUT OF DISTRICT TRANS	15,138	353	\$ 100,000	\$ 100,000	\$ -	0.00%		
10330001	53303	DISTRICT WIDE	General Education	HOMELESS TRANSPORTATION	59,936	74,413	\$ 95,000	\$ 77,250	\$ (17,750)	-18.68%		
10330002	53301	DISTRICT WIDE	Special Education	SPED OUT OF DISTRICT	370,854	404,941	\$ 532,968	\$ 515,000	\$ (17,968)	-3.37%		
10330002	53303	DISTRICT WIDE	Special Education	SPED TRANS IN DISTRICT	115,382	106,743	\$ 200,000	\$ 81,160	\$ (118,840)	-59.42%		
10330002	57300	DISTRICT WIDE	Special Education	TRANSPORTATION MAIN	1,919	1,623	\$ 5,000	\$ 2,000	\$ (3,000)	-60.00%		
10330001	57300	DISTRICT WIDE	General Education	OTHER SCHOOL EXPENDITURES	12,385	-		\$ -	\$ -			
01340000	57300	DISTRICT WIDE	Administration	SCHOOL LUNCH OTHER EXPENSES	-	726		\$ -	\$ -			
3351002	51365	HIGH SCHOOL	Districtwide Program	NON PROF SALARIES H.S ATHLETIC	49,626	59,332	\$ 60,158	\$ 61,346	\$ 1,188	1.97%	100,000	Athletics
3351002	51376	HIGH SCHOOL	Districtwide Program	COACHES STIPENDS - HS	232,887	227,669	\$ 227,951	\$ 227,951	\$ -	0.00%		
3351002	52333	HIGH SCHOOL	Districtwide Program	ATHLETIC EXPENSE H.S.	40	-		\$ -	\$ -		180,000	Athletics
3351003	51376	MIDDLE SCHOOL	Districtwide Program	COACHES MS	1,632	-	\$ 14,646	\$ 14,646	\$ -	0.00%		

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10351001	51365	DISTRICT WIDE	Districtwide Program	PROFESSIONAL SALARIES	109,040	111,713	\$ 113,947	\$ 115,354	\$ 1,407	1.23%		
11352021	51119	CLARKE SCHOOL	General Education	CLARKE EXTRA DUTIES STIPEND	-	-	\$ -	\$ -	\$ -			
12352021	51119	HADLEY SCHOOL	General Education	HADLEY EXTRA DUTIES STIPEND	-	-	\$ -	\$ -	\$ -			
14352021	51119	STANLEY SCHOOL	General Education	STANLEY EXTRA DUTIES STIPEND	-	-	\$ -	\$ -	\$ -			
21352001	51370	MIDDLE SCHOOL	General Education	ACTIVITY STIPENDS - M.S.	13,481	13,648	\$ 13,100	\$ 12,067	\$ (1,033)	-7.89%		
21352001	53301	MIDDLE SCHOOL	General Education	S.B.A. TRANSPORTATION M.S.		275		\$ 275	\$ 275			
21352001	55093	MIDDLE SCHOOL	General Education	PERFORMING ARTS EXP M.S.	568	202			\$ -			
21352001	57360	MIDDLE SCHOOL	General Education	STUDENT BODY ACTIVITY M.S.	1,028	3,276		\$ 2,500	\$ 2,500			
21352021	51119	MIDDLE SCHOOL	General Education	MS EXTRA DUTIES STIPEND	-	-	\$ -	\$ 8,163	\$ 8,163			
31352001	51351	HIGH SCHOOL	General Education	SHS STUDENT ACTIVITY STIPENDS	5,427	9,318	\$ 38,645	\$ 38,885	\$ 240	0.62%		
31352001	51352	HIGH SCHOOL	General Education	CLASS ADVISORS SALARIES	7,829	7,866	\$ 7,866	\$ 7,866	\$ -	0.00%		
31352001	51370	HIGH SCHOOL	General Education	SHS STUDENT ADVISORS	32,452	48,194	\$ 16,173	\$ 14,895	\$ (1,278)	-7.90%		
31352001	55093	HIGH SCHOOL	Districtwide Program	PERFORMING ARTS EXP H.S.	10,215	22,354	\$ 14,000	\$ 14,000	\$ -	0.00%		
31352001	57300	HIGH SCHOOL	Districtwide Program	GRADUATION	30,277	16,167	\$ 10,000	\$ 27,630	\$ 17,630	176.30%		
31352001	57360	HIGH SCHOOL	General Education	STUDENT BODY ACTIVITY H.S.	7,705	2,986		\$ 2,500	\$ 2,500			
3136001	53005	DISTRICT WIDE	School Facilities	SECURITY CONTRACT WORK	1,951				\$ -			
10360001	52230	DISTRICT WIDE	School Facilities	SECURITY SUPPLIES	2,148				\$ -			
21360028	51997	MIDDLE SCHOOL	Districtwide Program	ATTENDANCE M.S.	30,926	34,632	\$ 34,158	\$ 34,841	\$ 683	2.00%		
31360001	52325	HIGH SCHOOL	School Facilities	FAC/SECURITY SOFTWARE LIC/SUBSCRIP	6,025	5,510	\$ 7,800	\$ 7,800	\$ -	0.00%		
31360028	51997	HIGH SCHOOL	Districtwide Program	HS SECURITY	94,334	87,396	\$ 93,236	\$ 95,434	\$ 2,198	2.36%		
40430007	52028	DISTRICT WIDE	School Facilities	BLDG MAINT. EMERG. CONT.	5,578				\$ -			
11411001	51390	CLARKE SCHOOL	School Facilities	CUSTODIAN SALARIES CLARKE	80,355	59,491	\$ 98,946	\$ -	\$ (98,946)	-100.00%		
11411001	51391	CLARKE SCHOOL	School Facilities	CUSTODIAN OVER/SUB SAL CLARKE	4,407		\$ 9,895	\$ -	\$ (9,895)	-100.00%		
12411001	51390	HADLEY SCHOOL	School Facilities	CUSTODIAN SALARIES HADLEY	135,976	148,388	\$ 125,060	\$ -	\$ (125,060)	-100.00%		
12411001	51391	HADLEY SCHOOL	School Facilities	CUSTODIAN OVER/SUB SAL HADLEY	4,076		\$ 12,506	\$ -	\$ (12,506)	-100.00%		
14411001	51390	STANLEY SCHOOL	School Facilities	CUSTODIAN SALARIES STANLEY	100,760	74,924	\$ 51,189	\$ -	\$ (51,189)	-100.00%		
14411001	51391	STANLEY SCHOOL	School Facilities	CUSTODIAN OVER/SUB SAL STANLEY	1,120		\$ 5,119	\$ -	\$ (5,119)	-100.00%		
15352021	51119	ELEMENTARY	General Education	EXTRA DUTIES STIPENDS				\$ 66,919	\$ 66,919			
15411003	51391	ELEMENTARY	School Facilities	CUSTODIAN OVER/SUB SAL	-	-	\$ -	\$ 16,000	\$ 16,000			
15411003	51390	ELEMENTARY	School Facilities	CUSTODIAN SALARIES	-	-	\$ -	\$ 160,000	\$ 160,000			
15411005	55082	ELEMENTARY	School Facilities	CUSTODIANS SUPPLIES	-	-	\$ -	\$ 31,500	\$ 31,500			
21411001	51390	MIDDLE SCHOOL	School Facilities	CUSTODIAN SALARIES M.S.	274,899	260,642	\$ 234,405	\$ 165,300	\$ (69,105)	-29.48%		
21411001	51391	MIDDLE SCHOOL	School Facilities	CUSTODIAN OVER/SUB SAL M.S.	8,872		\$ 23,441	\$ 16,000	\$ (7,441)	-31.74%	20,000	School Rental
31411001	51390	HIGH SCHOOL	School Facilities	CUSTODIAN SALARIES H.S.	114,298	87,335	\$ 102,606	\$ 165,400	\$ 62,794	61.20%		
31411001	51391	HIGH SCHOOL	School Facilities	CUSTODIAN OVER/SUB SAL H.S.	2,970		\$ 10,261	\$ 12,000	\$ 1,739	16.95%	20,000	School Rental
40411001	55082	CLARKE SCHOOL	School Facilities	CUSTODIANS SUPPLIES CLARKE	1,531	5,818	\$ 10,000	\$ -	\$ (10,000)	-100.00%		
40411002	55082	HADLEY SCHOOL	School Facilities	CUSTODIANS SUPPLIES HADLEY	2,145	11,997	\$ 15,000	\$ -	\$ (15,000)	-100.00%		
40411004	55082	STANLEY SCHOOL	School Facilities	CUSTODIANS SUPPLIES STANLEY	5,095	4,905	\$ 10,000	\$ -	\$ (10,000)	-100.00%		
40411005	55082	MIDDLE SCHOOL	School Facilities	CUSTODIANS SUPPLIES M.S.	36,029	26,714	\$ 25,000	\$ 28,000	\$ 3,000	12.00%		
40411006	55082	HIGH SCHOOL	School Facilities	CUSTODIANS SUPPLIES H.S.	23,846	29,851	\$ 30,000	\$ 31,500	\$ 1,500	5.00%		

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
40411006	57100	HIGH SCHOOL	School Facilities	CONTRACT CLEANING H.S.	247,344	234,405	\$ 234,000	\$ 150,000	\$ (84,000)	-35.90%		
40411006	57310	HIGH SCHOOL	School Facilities	COVID EXPENSES	825	-			\$ -			
40411010	51391	DISTRICT WIDE	School Facilities	CUSTODIAN OVERT/SUBS SALARIES				\$ -	\$ -			
40411010	51392	DISTRICT WIDE	School Facilities	SUMMER CUSTODIANS	-	-	\$ 15,392	\$ 16,000	\$ 608	3.95%		
10412001	52336	DISTRICT WIDE	School Facilities	OPER EXP FUEL GAS-FIELD HOUSE	3,865	4,716	\$ 9,000	\$ 9,000	\$ -	0.00%		
40412001	52336	CLARKE SCHOOL	School Facilities	OPER EXP FUEL GAS CLARKE	14,773	13,926	\$ 19,500	\$ 10,000	\$ (9,500)	-48.72%		
40412002	52336	HADLEY SCHOOL	School Facilities	OPER EXP FUEL GAS HADLEY	38,013	28,451	\$ 42,500	\$ -	\$ (42,500)	-100.00%		
40412004	52336	STANLEY SCHOOL	School Facilities	OPER EXP FUEL GAS STANLEY	61,727	691	\$ 4,000	\$ -	\$ (4,000)	-100.00%		
40412005	52336	MIDDLE SCHOOL	School Facilities	OPER EXP FUEL GAS SMS	131,392	119,083	\$ 130,000	\$ 130,000	\$ -	0.00%		
40412006	52336	HIGH SCHOOL	School Facilities	OPER EXP FUEL GAS H.S.	85,068	93,930	\$ 95,000	\$ 99,750	\$ 4,750	5.00%		
10413001	52339	DISTRICT WIDE	School Facilities	ELECTRIC FIELD HOUSE	3,600	4,547	\$ 4,000	\$ 5,000	\$ 1,000	25.00%		
15413004	52339	ELEMENTARY	School Facilities	ELECTRIC SCHOOL	-	-	\$ -	\$ 175,000	\$ 175,000		75,000	Extended Day
40413001	52339	CLARKE SCHOOL	School Facilities	ELECTRIC SCHOOL CLARKE	10,803	6,694	\$ 10,500	\$ 4,000	\$ (6,500)	-61.90%		
40413002	52339	HADLEY SCHOOL	School Facilities	ELECTRIC SCHOOL HADLEY	23,914	15,977	\$ 27,500	\$ -	\$ (27,500)	-100.00%		
40413004	52339	STANLEY SCHOOL	School Facilities	ELECTRIC SCHOOL STANLEY	18,247	10,231	\$ 7,500	\$ -	\$ (7,500)	-100.00%		
40413005	52339	MIDDLE SCHOOL	School Facilities	ELECTRIC SCHOOL M.S.	91,063	97,742	\$ 105,000	\$ 105,000	\$ -	0.00%		
40413006	52339	HIGH SCHOOL	School Facilities	ELECTRIC SCHOOL H.S.	231,052	216,048	\$ 240,000	\$ 240,000	\$ -	0.00%		
40413010	52028	DISTRICT WIDE	School Facilities	TELEPHONE GEN SYSTEM	55,156	33,108	\$ 55,000	\$ 50,000	\$ (5,000)	-9.09%		
15422004	52028	ELEMENTARY	School Facilities	BLDG MAINT.	-	-	\$ -	\$ 170,000	\$ 170,000			
15411004	52028	ELEMENTARY	School Facilities	CONTRACT CLEANING ELEMENTARY	-	-	\$ -	\$ 130,000	\$ 130,000			
40422010	51010	DISTRICT WIDE	School Facilities	DEPT HEAD SALARY & WAGES	69,345	92,623	\$ 101,000	\$ 116,000	\$ 15,000	14.85%		
40422010	51393	DISTRICT WIDE	School Facilities	MAINTENANCE STAFF SALARIES	186,955	192,763	\$ 180,674	\$ 146,670	\$ (34,004)	-18.82%		
40430001	52028	CLARKE SCHOOL	School Facilities	BLDG MAINT. CLARKE	42,066	39,053	\$ 44,000	\$ 10,000	\$ (34,000)	-77.27%		
40430002	52028	HADLEY SCHOOL	School Facilities	BLDG MAINT HADLEY	39,670	45,571	\$ 60,000	\$ -	\$ (60,000)	-100.00%		
40430004	52028	STANLEY SCHOOL	School Facilities	BUILDING MAINTENANCE STANLEY	33,167	41,502	\$ 42,000	\$ -	\$ (42,000)	-100.00%		
40430005	52028	MIDDLE SCHOOL	School Facilities	BUILDING MAINTENANCE M.S.	118,877	138,849	\$ 160,000	\$ 150,000	\$ (10,000)	-6.25%		
40411005	52028	MIDDLE SCHOOL	School Facilities	CONTRACT CLEANING M.S.	-	-	\$ -	\$ 130,000	\$ 130,000			
40430006	52028	HIGH SCHOOL	School Facilities	BUILDING MAINTENANCE H.S.	213,084	201,926	\$ 190,000	\$ 180,000	\$ (10,000)	-5.26%		
40430007	52028	DISTRICT WIDE	School Facilities	BUILD MAIN		5,880			\$ -			
40430008	52028	DISTRICT WIDE	School Facilities	BLDG MAINT - FIELD HOUSE	5,436	6,382	\$ 6,500	\$ 7,000	\$ 500	7.69%		
40423010	52328	DISTRICT WIDE	School Facilities	SECURITY SYSTEM MAINTENANCE	684	600			\$ -			
40423002	52326	HADLEY SCHOOL	School Facilities	COPIER/EQUIP MAINT HADLEY	2,600	204		\$ -	\$ -			
40423006	52326	HIGH SCHOOL	School Facilities	COPIER/EQUIP MAINT. H.S.	640			\$ -	\$ -			
40423010	52329	DISTRICT WIDE	School Facilities	REPAIR EXP		3,061			\$ -			
10440001	51315	DISTRICT WIDE	Districtwide Program	IT SUPPORT	178,837	191,217	\$ 187,708	\$ 151,135	\$ (36,573)	-19.48%		
10440001	51316	DISTRICT WIDE	Districtwide Program	PT IT HELP	12,265	6,088	\$ 12,469		\$ (12,469)	-100.00%		
40423010	52326	DISTRICT WIDE	School Facilities	FAC EQUIPMENT MAINTENANCE	95,785	101,887		\$ 105,000	\$ 105,000			
40445005	52324	MIDDLE SCHOOL	Districtwide Program	TECHNOLOGY MAINTENANCE M.S.		-			\$ -			
40445006	52324	HIGH SCHOOL	Districtwide Program	TECHNOLOGY MAINTENANCE H.S.	80	-			\$ -			
40445007	52324	DISTRICT WIDE	Districtwide Program	TECHNOLOGY MAINTENANCE ADMIN	4,750				\$ -			

Org	Obj	Description	SPS Category	Account Description	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget	Increase/Decrease	% Inc/Decrease	FY25 Other funding sources \$	FY25 Other funding sources
40445010	52324	DISTRICT WIDE	Districtwide Program	TECHNOLOGY MAINTENANCE	147	1,347	\$ 24,300	\$ 10,000	\$ (14,300)	-58.85%	135,000	Town Capital for Technology
40445010	52325	DISTRICT WIDE	Districtwide Program	TECH INFRASTRUCT SW LIC/SUBSCRIP	3,343	4,240		\$ 9,000	\$ 9,000			
40445010	52326	DISTRICT WIDE	Districtwide Program	TECH EQUIPMENT MAINTENACE	761	2,002			\$ -			
01500000	57080	DISTRICT WIDE	Administration	EXP. & PENSIONS	50,400	51,000	\$ 60,000	\$ 51,000	\$ (9,000)	-15.00%		
10111001	51000	DISTRICT WIDE	Administration	SCHOOL COMMITTEE SECRETARY SALARY	3,325	2,975	\$ 4,550	\$ 4,500	\$ (50)	-1.10%		
10515001	51000	DISTRICT WIDE	Administration	SEPARATION COSTS	4,048	42,098		\$ 15,000	\$ 15,000			
01526028	57051	DISTRICT WIDE	Administration	STUDENT ACCIDENT INSURANCE	5,372	5,393	\$ 5,500	\$ 5,500	\$ -	0.00%		
01526028	57530	DISTRICT WIDE	Administration	SCHOOL GRP DISABILITY	9,716	8,758	\$ 10,500	\$ 10,500	\$ -	0.00%		
01526028	53031	DISTRICT WIDE	Administration	UNEMPLOYMENT	15,110	104,352	\$ 155,888	\$ 100,000	\$ (55,888)	-35.85%		
01530001	55090	DISTRICT WIDE	General Education	EQUIPMENT LEASES		-	\$ 105,000	\$ 110,000	\$ 5,000	4.76%		
01555010	51394	DISTRICT WIDE	Districtwide Program	CROSSING GUARDS	60,197	89,396	\$ 95,554	\$ 97,344	\$ 1,790	1.87%		
02231000	52230	DISTRICT WIDE	Districtwide Program	EXPENSES	500	200		\$ 300	\$ 300			
10910002	52038	DISTRICT WIDE	Special Education	TUITION	133,048	117,754	\$ 62,321	\$ 62,321	\$ (0)	0.00%		
10930002	52038	DISTRICT WIDE	Special Education	TUITION	1,116,509	822,738	\$ 1,061,931	\$ 1,696,948	\$ 635,017	59.80%	1,861,660	Circuit Breaker/Spec. Ed Reserve
10940002	52038	DISTRICT WIDE	Special Education	TUITION	658,333	835,955	\$ 340,405	\$ 340,405	\$ (0)	0.00%	597,897	IDEA Grant
					29,777,932	30,284,575	31,008,713	\$ 32,445,554	\$ 1,436,841	4.63%	\$ 5,100,213	



Section 7



FY25 Line Item Budget

Town of Swampscott





Town of Swampscott
Summary of Recommended Appropriations
For Fiscal Year 2025

Function/Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	5 Year Average	ATM Voted Budget FY2024	YTD FY2024	TA Budget FY2025	% Variance vs. Budget FY24
<u>LEGISLATIVE/TOWN MEETING</u>										
TOWN MODERATOR	\$0	\$0	\$151	\$0	\$130	\$56	\$200	\$61	\$200	0.00%
FINANCE COMMITTEE	\$2,995	\$1,720	\$2,710	\$2,691	\$2,714	\$2,566	\$3,010	\$1,710	\$3,000	-0.33%
RESERVE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$0	\$125,000	0.00%
TOTAL LEGISLATIVE/TOWN MEETING	\$2,995	\$1,720	\$2,861	\$2,691	\$2,844	\$2,622	\$128,210	\$1,771	\$128,200	-0.01%
<u>ADMINISTRATION & FINANCE</u>										
SELECTBOARD	\$10,531	\$13,236	\$9,639	\$12,630	\$19,239	\$13,055	\$16,500	\$7,213	\$22,000	33.33%
TOWN ADMINISTRATOR	\$222,927	\$239,836	\$260,888	\$269,753	\$297,343	\$258,149	\$299,169	\$0	\$310,030	3.63%
TOWN ACCOUNTANT	\$269,181	\$210,727	\$208,723	\$235,816	\$263,244	\$237,538	\$280,217	\$180,217	\$280,449	0.08%
ASSESSORS	\$192,233	\$113,560	\$113,021	\$129,021	\$138,840	\$137,335	\$131,628	\$93,087	\$143,805	9.25%
TREASURER/COLLECTOR	\$368,175	\$391,884	\$353,549	\$327,539	\$356,316	\$359,493	\$366,726	\$209,415	\$376,207	2.59%
INFORMATION TECHNOLOGY	\$572,222	\$519,404	\$499,986	\$553,659	\$555,241	\$540,102	\$593,734	\$387,377	\$628,326	5.83%
PARKING ENFORCEMENT	\$5,814	\$3,894	\$1,176	\$2,520	\$2,217	\$3,124	\$3,291	\$1,904	\$3,291	0.00%
LEGAL/LIABILITY INSURANCE	\$570,086	\$654,642	\$726,904	\$703,268	\$1,042,056	\$739,391	\$897,500	\$1,038,436	\$987,500	10.03%
HUMAN RESOURCES	\$114,033	\$139,370	\$134,951	\$141,509	\$201,449	\$146,262	\$309,031	\$119,351	\$240,075	-22.31%
SALARY RESERVES/END OF EMPLOYMENT	\$294,866	\$265,057	\$204,331	\$194,220	\$217,219	\$235,138	\$132,429	\$90,240	\$323,205	144.06%
TOWN CLERK/ELECTIONS	\$204,621	\$197,909	\$202,141	\$184,119	\$167,032	\$191,164	\$179,850	\$81,123	\$209,280	16.36%
TOTAL ADMINISTRATION & FINANCE	\$2,824,689	\$2,749,519	\$2,715,309	\$2,754,053	\$3,260,196	\$2,860,753	\$3,210,075	\$2,208,363	\$3,524,167	9.78%
<u>COMMUNITY & ECONOMIC DEVELOPMENT</u>										
CONSERVATION COMMISSION	\$837	\$1,235	\$1,379	\$894	\$1,072	\$1,083	\$1,650	\$1,082	\$1,227	-25.64%
COMMUNITY DEVELOPMENT	\$120,464	\$228,314	\$201,213	\$223,671	\$177,871	\$190,307	\$231,664	\$101,783	\$289,665	25.04%
BOARD OF APPEALS	\$5,865	\$11,878	\$10,129	\$11,717	\$7,528	\$9,423	\$8,000	\$4,429	\$10,000	25.00%
BUILDING DEPT.	\$204,858	\$207,138	\$194,577	\$234,752	\$224,608	\$213,187	\$254,442	\$130,037	\$246,979	-2.93%
HEALTH DEPT.	\$97,494	\$123,855	\$217,123	\$168,419	\$179,166	\$157,212	\$195,316	\$106,421	\$197,030	0.88%
RECREATION	\$64,132	\$55,879	\$53,190	\$50,798	\$60,230	\$56,846	\$60,000	\$34,132	\$60,200	0.33%
HISTORICAL COMMISSION	\$766	\$5,194	\$1,487	\$6,279	\$4,238	\$3,593	\$3,000	\$917	\$5,000	66.67%
TOTAL COMMUNITY DEVELOPMENT	\$494,416	\$633,493	\$679,098	\$696,530	\$654,713	\$631,650	\$754,072	\$378,802	\$810,101	7.43%
<u>PUBLIC SERVICES</u>										
FACILITIES	\$401,111	\$468,569	\$486,404	\$506,029	\$510,214	\$474,466	\$542,627	\$286,481	\$545,209	0.48%
DPW - CEMETERY	\$184,001	\$192,137	\$183,495	\$211,833	\$178,436	\$189,980	\$188,153	\$85,145	\$191,894	1.99%
DPW - GENERAL	\$1,255,154	\$1,176,360	\$1,151,341	\$1,330,479	\$1,129,447	\$1,208,556	\$1,294,173	\$790,054	\$1,306,058	0.92%
SOLID WASTE/RECYCLING	\$1,307,350	\$1,463,324	\$1,517,073	\$1,364,023	\$127,722	\$1,155,898	\$0	\$1	\$3	0.00%
TOTAL PUBLIC SERVICES	\$3,147,617	\$3,300,391	\$3,338,313	\$3,412,364	\$1,945,819	\$3,028,901	\$2,024,953	\$1,161,681	\$2,043,164	0.90%

Function/Description	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	5 Year Average	ATM Voted Budget FY2024	YTD FY2024	TA Budget FY2025	% Variance vs. Budget FY24
<u>PUBLIC SAFETY</u>										
POLICE	\$4,195,046	\$3,878,135	\$3,918,444	\$4,280,525	\$4,118,409	\$4,078,112	\$4,121,404	\$2,548,147	\$4,235,219	2.76%
CONSTABLES	\$0	\$0	\$0	\$0	\$100	\$20	\$100	\$100	\$100	0.00%
HARBORMASTER	\$26,590	\$26,256	\$45,377	\$25,317	\$30,600	\$30,828	\$25,549	\$17,079	\$29,049	13.70%
FIRE	\$3,597,260	\$3,568,002	\$3,738,026	\$3,905,622	\$3,909,608	\$3,743,704	\$3,987,589	\$2,572,655	\$4,097,775	2.76%
EMERGENCY MANAGEMENT	\$1,000	\$6,563	\$5,393	\$2,173	\$5,298	\$4,085	\$7,500	\$4,236	\$7,500	0.00%
TOTAL PUBLIC SAFETY	\$7,819,896	\$7,478,957	\$7,707,240	\$8,213,636	\$8,064,015	\$7,856,749	\$8,142,142	\$5,142,216	\$8,369,643	2.79%
<u>HUMAN SERVICES</u>										
SENIOR CENTER	\$119,593	\$125,253	\$98,054	\$223,092	\$256,598	\$164,518	\$263,656	\$156,828	\$281,455	6.75%
VETERANS SERVICES	\$79,517	\$47,019	\$65,314	\$90,252	\$75,409	\$71,502	\$83,200	\$15,176	\$83,200	0.00%
LIBRARY	\$696,517	\$700,907	\$683,982	\$730,451	\$771,660	\$716,703	\$843,000	\$498,786	\$853,717	1.27%
TOTAL HUMAN SERVICES	\$895,626	\$873,180	\$847,350	\$1,043,795	\$1,103,666	\$952,723	\$1,189,856	\$670,791	\$1,218,372	2.40%
<u>REGIONAL VOCATIONAL DISTRICT</u>										
REGIONAL VOCATIONAL DISTRICT	\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	\$381,842	\$436,046	-14.58%
TOTAL REGIONAL VOC TECH DISTRICT	\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	\$381,842	\$436,046	-14.58%
<u>SWAMPSCOTT PUBLIC SCHOOLS</u>										
SWAMPSCOTT PUBLIC SCHOOLS	\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	\$31,008,713	\$32,199,096	3.84%
<i>Nahant Tuition Revolving</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.00%</i>
<i>Special Education Tuition Revolving</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>0.00%</i>
TOTAL PUBLIC SCHOOLS (incl. revolving funds)	\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	\$31,008,713	\$32,199,096	3.84%
<u>OTHER</u>										
DEBT SERVICE	\$3,307,292	\$3,055,320	\$3,514,313	\$3,392,929	\$6,847,786	\$4,023,528	\$7,069,844	\$3,193,647	\$7,505,183	6.16%
EMPLOYEE BENEFITS	\$11,176,069	\$11,659,187	\$12,177,830	\$12,647,455	\$13,198,919	\$12,171,892	\$14,181,225	\$9,917,012	\$14,135,632	-0.32%
STATE ASSESSMENTS & OFFSETS	\$897,582	\$1,131,354	\$1,285,431	\$1,672,962	\$1,762,062	\$1,349,878	\$1,916,900	\$803,777	\$1,826,288	-4.73%
TOTAL OTHER	\$15,380,943	\$15,845,861	\$16,977,574	\$17,713,346	\$21,808,766	\$17,545,298	\$23,167,969	\$13,914,436	\$23,467,103	1.29%
TOTAL EXPENSES GENERAL FUND	\$60,182,374	\$61,203,778	\$61,447,017	\$63,800,404	\$67,693,408	\$62,865,396	\$70,136,465	\$54,868,614	\$72,195,892	2.94%
<u>ENTERPRISE FUNDS</u>										
SEWER EXPENSES	\$2,477,544	\$2,612,117	\$2,610,083	\$3,204,062	\$3,204,062	\$2,821,574	\$3,034,185	\$1,537,770	\$2,965,359	-2.27%
WATER EXPENSES	\$3,456,864	\$3,921,253	\$4,031,916	\$4,316,521	\$4,316,521	\$4,008,615	\$4,522,368	\$2,862,775	\$4,293,773	-5.05%
PEG EXPENSES	\$0	\$178,219	\$236,764	\$345,266	\$345,266	\$221,103	\$184,997	\$133,956	\$200,400	8.33%
SOLID WASTE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,074	\$907,756	\$1,578,219	1.82%
TOTAL EXPENSES ENTERPRISE FUNDS	\$5,934,408	\$6,711,589	\$6,878,762	\$7,865,849	\$7,865,849	\$7,051,291	\$9,291,624	\$5,442,257	\$9,037,752	-2.73%
TOTAL APPROPRIATIONS	\$66,116,782	\$67,915,366	\$68,325,779	\$71,666,253	\$75,559,257	\$69,916,688	\$79,428,089	\$60,310,871	\$81,233,644	2.27%



TOWN OF SWAMPSCOTT

TOWN ADMINISTRATOR'S RECOMMENDED FY2025 BUDGET

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$151	\$0	\$130	\$56	\$200	0111402 52000	MODERATOR EXPENSES	\$200	0.00%
\$0	\$0	\$151	\$0	\$130	\$56	\$200	0111402	EXPENSE SUBTOTAL	\$200	0.00%
\$0	\$0	\$151	\$0	\$130	\$56	\$200		TOTAL TOWN MODERATOR	\$200	0.00%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	TOWN MODERATOR	FY2025 TA Recommended	% Inc. vs. LY
\$4,149	\$4,267	\$3,817	\$4,144	\$4,121	\$4,100	\$4,000	0112202 52170	MEMBERSHIP	\$4,500	12.50%
\$6,382	\$8,592	\$3,486	\$3,187	\$8,262	\$5,982	\$2,500	0112202 52230	OFFICE SUPPLIES/EXPENSES	\$2,500	0.00%
\$0	\$377	\$2,336	\$5,299	\$6,856	\$2,974	\$10,000	0112202 52505	COMMUNITY PROGRAMS	\$15,000	50.00%
\$10,531	\$13,236	\$9,639	\$12,630	\$19,239	\$13,055	\$16,500	0112202	EXPENSE SUBTOTAL	\$22,000	33.33%
\$10,531	\$13,236	\$9,639	\$12,630	\$19,239	\$13,055	\$16,500		TOTAL SELECTBOARD	\$22,000	33.33%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SELECTBOARD	FY2025 TA Recommended	% Inc. vs. LY
\$54,692	\$40,358	\$66,732	\$16,460	\$4,182	\$36,485	\$22,525	0112301 51015	PART-TIME ADMINISTRATIVE SUPPORT	\$22,993	2.08%
\$0	\$0	\$0	\$52,666	\$61,103	\$22,754	\$67,575	0112301 51020	EXECUTIVE ASSISTANT	\$67,626	0.08%
\$131,100	\$151,154	\$152,148	\$155,893	\$159,121	\$149,883	\$165,487	0112301 51058	TOWN ADMINISTRATOR (CONTRACT)	\$168,924	2.08%
\$23,709	\$30,795	\$18,681	\$19,794	\$19,787	\$22,553	\$20,132	0112301 51100	OTHER COMPENSATION (CONTRACT)	\$20,537	2.01%
\$600	\$300	\$600	\$0	\$0	\$0	\$0	0112301 51106	LONGEVITY	\$0	0.00%
					\$300	\$0	0112301 51107	SICK INCENTIVE	\$0	0.00%
\$210,101	\$222,607	\$238,161	\$244,813	\$244,193	\$231,975	\$275,719	0112301	PERSONNEL SUBTOTAL	\$280,080	1.58%
\$1,681	\$11,983	\$4,923	\$3,263	\$1,854	\$4,741	\$2,000	0112302 52009	OFFICE SUPPLIES/EXPENSES	\$2,000	0.00%
\$1,605	\$2,221	\$1,550	\$1,325	\$1,314	\$1,603	\$1,450	0112302 52170	MEMBERSHIP	\$1,450	0.00%
\$0	\$2,500	\$11,312	\$14,650	\$45,160	\$14,724	\$15,000	0112302 52191	CONTRACTED CONSULTING SERVICES	\$20,000	33.33%
\$1,172	\$101	\$1,069	\$1,312	\$532	\$837	\$500	0112302 52230	TOWN HALL GENERAL SUPPLIES	\$500	0.00%
\$8,219	\$425	\$3,013	\$4,390	\$3,096	\$3,829	\$3,500	0112302 52504	TOWN HALL EVENTS	\$5,000	42.86%
\$148	\$0	\$860	\$0	\$1,194	\$440	\$1,000	0112302 52506	CIVIC RECOGNITION	\$1,000	0.00%
\$12,826	\$17,230	\$22,727	\$24,940	\$53,151	\$26,174	\$23,450	0112302	EXPENSE SUBTOTAL	\$29,950	27.72%
\$222,927	\$239,836	\$260,888	\$269,753	\$297,343	\$258,149	\$299,169		TOTAL TOWN ADMINISTRATOR	\$310,030	3.63%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	FINANCE COMMITTEE	FY2025 TA Recommended	% Inc. vs. LY
\$2,500	\$1,510	\$2,500	\$2,481	\$2,500	\$2,298	\$2,510	0113101 51015	FINANCE COMMITTEE SECRETARY STIPEND	\$2,500	-0.40%
\$2,500	\$1,510	\$2,500	\$2,481	\$2,500	\$2,298	\$2,510	0113101	PERSONNEL SUBTOTAL	\$2,500	-0.40%
\$495	\$210	\$210	\$210	\$214	\$268	\$500	0113102 52000	EXPENSES	\$500	0.00%
\$495	\$210	\$210	\$210	\$214	\$268	\$500	0113102	EXPENSE SUBTOTAL	\$500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	0113103 53024	RESERVE FUND	\$125,000	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	0113103	EXPENSE SUBTOTAL	\$125,000	0.00%
\$2,995	\$1,720	\$2,710	\$2,691	\$2,714	\$2,566	\$128,010		TOTAL FINANCE COMMITTEE	\$128,000	-0.01%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	ACCOUNTING	FY2025 TA Recommended	% Inc. vs. LY
\$95,000	\$23,992	\$87,932	\$118,473	\$129,808	\$91,041	\$136,577	0113501 51010	TOWN ACCOUNTANT (CONTRACT)	\$139,309	2.00%
\$11,078	\$4,311	\$0	\$0	\$0	\$3,078	\$0	0113501 51044	PART TIME STAFF	\$0	0.00%
\$3,709	\$391	\$0	\$5,000	\$8,000	\$3,420	\$8,000	0113501 51100	OTHER COMPENSATION (CONTRACT)	\$8,000	0.00%
\$850	\$0	\$0	\$0	\$0	\$170	\$0	0113501 51106	LONGEVITY	\$0	0.00%
\$100	\$600	\$900	\$1,200	\$1,200	\$800	\$0	0113501 51107	SICK INCENTIVE	\$0	0.00%
\$56,187	\$42,692	\$43,772	\$37,439	\$50,562	\$46,130	\$52,490	0113501 51120	ASSISTANT ACCOUNTANT	\$55,490	5.72%
\$166,924	\$71,986	\$132,604	\$162,112	\$189,569	\$144,639	\$197,067	0113103	PERSONNEL SUBTOTAL	\$202,799	2.91%
\$218	\$53	\$0	\$159	\$114	\$109	\$150	0113502 52090	MILEAGE	\$150	0.00%
\$1,868	\$998	\$2,216	\$3,247	\$3,742	\$2,414	\$3,500	0113502 52101	EDUCATIONAL EXPENSE	\$3,500	0.00%
\$195	\$235	\$410	\$529	\$615	\$397	\$500	0113502 52170	MEMBERSHIPS	\$500	0.00%
\$30,318	\$77,325	\$4,463	\$5,475	\$4,650	\$24,446	\$5,000	0113502 52191	CONTRACTED CONSULTING SERVICES	\$3,500	-30.00%
\$5,490	\$1,035	\$2,350	\$1,761	\$1,696	\$2,466	\$2,000	0113502 52230	OFFICE SUPPLIES/EXPENSES	\$1,500	-25.00%
\$170	\$595	\$720	\$1,574	\$1,897	\$991	\$2,000	0113502 53003	CONFERENCE/SEMINARS	\$2,000	0.00%
\$38,259	\$80,241	\$10,158	\$12,744	\$12,714	\$30,823	\$13,150	0113502	EXPENSE SUBTOTAL	\$11,150	-15.21%
\$63,998	\$58,500	\$65,960	\$60,960	\$60,960	\$62,076	\$70,000	0113503 53026	AUDIT	\$66,500	-5.00%
\$63,998	\$58,500	\$65,960	\$60,960	\$60,960	\$62,076	\$70,000	0113503	EXPENSE SUBTOTAL	\$66,500	-5.00%
\$269,181	\$210,727	\$208,723	\$235,816	\$263,244	\$237,538	\$280,217		TOTAL ACCOUNTING	\$280,449	0.08%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	ASSESSING	FY2025 TA Recommended	% Inc. vs. LY
\$84,159	\$1,618	\$24,194	\$64,737	\$40,133	\$42,968	\$40,000	0114101 51010	ASSESSING DIRECTOR (CONTRACT)	\$50,700	26.75%
\$54,581	\$53,102	\$22,925	\$10,330	\$28,219	\$33,831	\$30,503	0114101 51016	ADMIN SUPPORT (CBA)	\$31,980	4.84%
\$13,197	\$625	\$0	\$0	\$0	\$2,764	\$400	0114101 51100	OTHER COMPENSATION (CBA)	\$400	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0114101 51106	LONGEVITY	\$0	0.00%
\$500	\$300	\$0	\$185	\$0	\$197	\$0	0114101 51107	SICK INCENTIVE	\$0	0.00%
\$152,437	\$55,646	\$47,119	\$75,252	\$68,352	\$79,761	\$70,903	0114101	PERSONNEL SUBTOTAL	\$83,080	17.17%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0114102 52003	APPELLATE TAX BOARD	\$0	0.00%
\$0	\$0	\$65,060	\$53,220	\$68,988	\$37,454	\$60,000	0114102 52042	CONTRACTED CONSULTING SRVCS	\$60,000	0.00%
\$156	\$0	\$0	\$0	\$0	\$31	\$150	0114102 52090	TRAVEL IN STATE	\$150	0.00%
\$636	\$1,424	\$0	\$0	\$25	\$417	\$0	0114102 52101	EDUCATIONAL EXPENSES	\$0	0.00%
\$2,083	\$80	\$100	\$225	\$201	\$538	\$325	0114102 52170	MEMBERSHIPS	\$325	0.00%
\$1,186	\$3,910	\$742	\$324	\$1,274	\$1,487	\$250	0114102 52230	OFFICE SUPPLIES/EXPENSES	\$250	0.00%
\$146	\$0	\$0	\$0	\$0	\$29	\$0	0114102 54800	FUEL	\$0	0.00%
\$190	\$0	\$0	\$0	\$0	\$38	\$0	0114102 57000	INTEREST OWED-ATB	\$0	0.00%
\$35,400	\$52,500	\$0	\$0	\$0	\$17,580	\$0	0114103 52042	CONTRACTED CONSULTING SVCS	\$0	0.00%
\$39,796	\$57,914	\$65,902	\$53,769	\$70,488	\$57,574	\$60,725	0114102	EXPENSE SUBTOTAL	\$60,725	0.00%
\$192,233	\$113,560	\$113,021	\$129,021	\$138,840	\$137,335	\$131,628		TOTAL ASSESSING	\$143,805	9.25%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	TREASURY/CUSTOMER SVC	FY2025 TA Recommended	% Inc. vs. LY
\$104,000	\$107,823	\$110,326	\$69,109	\$81,769	\$94,605	\$91,731	0114501 51010	TREASURER/COLLECTOR (CONTRACT)	\$93,800	2.26%
\$61,816	\$48,542	\$54,106	\$54,193	\$49,398	\$53,611	\$58,219	0114501 51016	CUSTOMER SERVICE REP. (CBA)	\$59,383	2.00%
\$1,710	\$18,669	\$15,438	\$0	\$0	\$7,163	\$0	0114501 51044	PART TIME STAFF	\$0	0.00%
\$3,030	\$1,500	\$1,779	\$0	\$5,000	\$2,262	\$2,500	0114501 51100	OTHER COMPENSATION	\$2,500	0.00%
\$1,450	\$1,400	\$1,500	\$1,000	\$1,050	\$1,280	\$1,050	0114501 51106	LONGEVITY	\$2,067	96.86%
\$0	\$700	\$2,384	\$1,299	\$499	\$976	\$0	0114501 51107	SICK INCENTIVE	\$0	0.00%
\$81,928	\$96,784	\$72,023	\$38,667	\$40,713	\$66,023	\$42,341	0114501 51120	ASSISTANT TREASURER	\$42,373	0.08%
			\$60,328	\$61,527	\$60,928	\$66,588	0114501 51121	CUST SERVICE SUPERVISOR	\$64,037	-3.83%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$253,934	\$275,418	\$257,555	\$224,596	\$239,955	\$286,848	\$262,429	0114501	PERSONNEL SUBTOTAL	\$264,160	0.66%
\$177	\$275	\$0	\$125	\$147	\$145	\$150	0114502 52090	TRAVEL IN STATE	\$200	33.33%
\$2,060	\$697	\$120	\$342	\$1,895	\$1,023	\$650	0114502 52101	CONFERENCES	\$500	-23.08%
\$1,050	\$1,173	\$160	\$250	\$100	\$547	\$50	0114502 52170	MEMBERSHIPS	\$50	0.00%
\$31,700	\$29,299	\$26,606	\$28,966	\$37,577	\$30,830	\$30,000	0114502 52191	CONTRACTED CONSULTING SERVICES	\$37,500	25.00%
\$9,250	\$11,722	\$5,241	\$7,982	\$1,386	\$7,116	\$500	0114502 52230	OFFICE SUPPLIES/EXPENSES	\$350	-30.00%
			\$0	\$10,898	\$5,449	\$10,000	0114502 52235	TOWN WIDE OFFICE SUPPLIES	\$10,000	0.00%
\$48,843	\$51,462	\$53,832	\$46,603	\$54,910	\$51,130	\$50,000	0114502 52250	TOWN POSTAGE ACCOUNT	\$50,000	0.00%
\$2,156	\$2,156	\$1,906	\$2,692	\$2,182	\$2,218	\$2,947	0114502 52251	SURETY BONDS	\$2,947	0.00%
\$4,763	\$1,215	\$210	\$9,083	\$2,708	\$3,596	\$3,000	0114502 52502	TAX TITLE	\$4,000	33.33%
\$4,243	\$5,467	\$7,378	\$6,704	\$4,558	\$5,670	\$6,000	0114502 52900	BANK SERVICE FEES	\$5,500	-8.33%
\$0	\$0	\$0	\$195	\$0	\$39	\$1,000	0114502 53034	CONFERENCE/SEMINARS	\$1,000	0.00%
\$10,000	\$13,000	\$542	\$0	\$0	\$4,708	\$0	0114502 53034	PROCUREMENT SERVICES	\$0	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0114502 57000	INTEREST OWED	\$0	0.00%
\$114,241	\$116,466	\$95,994	\$102,943	\$116,361	\$112,471	\$104,297	0114502	EXPENSE SUBTOTAL	\$112,047	7.43%
\$368,175	\$391,884	\$353,549	\$327,539	\$356,316	\$399,319	\$366,726		TOTAL TREASURY/CUSTOMER SVC	\$376,207	2.59%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	LEGAL/ INSURANCE	FY2025 TA Recommended	% Inc. vs. LY
\$121,198	\$175,979	\$198,775	\$124,004	\$322,230	\$188,437	\$160,000	0115102 52000	TOWN COUNSEL CONTRACT EXP.	\$190,000	18.75%
\$0	\$0	\$0	\$327	\$0	\$65	\$2,500	0115102 52001	INTEREST OWED	\$2,500	0.00%
\$0	\$3,518	\$7,275	\$884	\$10,022	\$4,340	\$5,000	0115102 57055	DEDUCTIBLES/SELF-INSURANCE	\$5,000	0.00%
\$448,888	\$475,145	\$520,855	\$578,053	\$709,804	\$546,549	\$730,000	0115102 57060	PROPERTY & CASUALTY INSURANCE	\$790,000	8.22%
\$570,086	\$654,642	\$726,904	\$703,268	\$1,042,056	\$739,391	\$897,500	0115102	EXPENSE SUBTOTAL	\$987,500	10.03%
\$570,086	\$654,642	\$726,904	\$703,268	\$1,042,056	\$739,391	\$897,500		TOTAL LEGAL/ INSURANCE	\$987,500	10.03%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	HUMAN RESOURCES	FY2025 TA Recommended	% Inc. vs. LY
\$47,043	\$48,086	\$22,611	\$23,281	\$100,000	\$48,204	\$103,962	0115201 51016	HUMAN RESOURCES DIRECTOR	\$86,700	-16.60%
\$3,146	\$8,959	\$1,017	\$7,063	\$0	\$4,037	\$0	0115201 51044	PART TIME STAFF	\$0	0.00%
\$2,500	\$0	\$0	\$0	\$0	\$500	\$0	0115201 51100	OTHER COMPENSATION	\$0	0.00%
\$0	\$0	\$0	\$0	\$550	\$110	\$0	0115201 51106	LONGEVITY	\$0	0.00%
\$300	\$600	\$300	\$0	\$1,200	\$480	\$0	0115201 51107	SICK INCENTIVE	\$0	0.00%
\$35,895	\$40,583	\$43,281	\$43,685	\$66,588	\$46,007	\$70,694	0115201 51120	HR GENERALIST & BENEFIT COORDINATOR	\$55,000	-22.20%
\$0	\$0	\$43,281	\$0	\$0	\$8,656	\$0	0115201 5112?	DIVERSITY COORDINATOR	\$50,000	0.00%
\$0	\$7,059	\$0	\$5,469	\$11,333	\$4,772	\$5,500	0115201 51122	INTERNS/TEMPORARY HELP	\$5,500	0.00%
\$88,884	\$105,286	\$110,490	\$79,498	\$179,671	\$112,766	\$180,156	0115201	PERSONNEL SUBTOTAL	\$197,200	9.46%
\$8,075	\$11,369	\$1,414	\$46,158	\$3,731	\$14,149	\$2,500	0115202 52047	EMPLOYMENT SCREENING	\$2,500	0.00%
				\$1,555	\$1,555	\$10,000	0115202 52070	RECRUITMENT & ENTRANCE EXAMS	\$10,000	0.00%
\$123	\$132	\$0	\$0	\$0	\$51	\$125	0115202 52090	TRAVEL IN STATE	\$125	0.00%
\$1,500	\$8,931	\$10,500	\$3,000	\$8,743	\$6,535	\$9,000	0115202 52102	EMPLOYEE TUITION REIMBURSEMENT	\$6,000	-33.33%
\$10,200	\$6,600	\$7,925	\$2,804	\$3,068	\$6,119	\$5,000	0115202 52104	PROFESSIONAL DEV.-TOWN WIDE	\$7,000	40.00%
\$0	\$2,072	\$828	\$1,526	\$2,921	\$1,469	\$7,500	0115202 52106	EMPLOYEE RECOGNITION	\$7,500	0.00%
			\$0	\$0	\$0	\$10,000	0115202 52107	EMPLOYEE ASSISTANCE	\$5,000	-50.00%
\$0	\$1,640	\$2,894	\$3,026	\$400	\$1,592	\$2,000	0115202 52116	ADVERTISING EXPENSES	\$2,000	0.00%
\$988	\$619	\$275	\$275	\$504	\$532	\$1,250	0115202 52170	MEMBERSHIP	\$1,250	0.00%
\$3,644	\$1,572	\$242	\$5,222	\$817	\$2,300	\$500	0115202 52230	OFFICE SUPPLIES/EXPENSES	\$500	0.00%
\$618	\$1,149	\$384	\$0	\$40	\$438	\$1,000	0115202 53003	CONFERENCE/SEMINARS	\$1,000	0.00%
						\$80,000	0115202 53004	DIVERSITY COORDINATOR	\$0	-100.00%
\$25,148	\$34,084	\$24,462	\$62,010	\$21,778	\$34,741	\$128,875	0115202	EXPENSE SUBTOTAL	\$42,875	-66.73%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0115203 51000	SALARY RESERVE	\$140,000	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0115203 51500	END OF EMPLOYMENT COSTS	\$0	0.00%
\$149,950	\$31,268	\$52,825	\$87,915	\$76,252	\$79,642	\$52,429	0115203 51501	END OF EMPLOYMENT-SCHOOL	\$98,205	87.31%
\$114,916	\$224,539	\$151,506	\$106,305	\$99,617	\$139,377	\$50,000	0115203 51502	END OF EMPLOYMENT-TOWN	\$55,000	10.00%
\$30,000	\$9,250	\$0	\$0	\$41,350	\$16,120	\$30,000	0115203 51503	PERFORMANCE MANAGEMENT	\$30,000	0.00%
\$294,866	\$265,057	\$204,331	\$194,220	\$217,219	\$235,138	\$132,429	0115203	EXPENSE SUBTOTAL	\$323,205	144.06%
\$408,899	\$404,428	\$339,282	\$335,729	\$418,667	\$382,645	\$441,460		TOTAL HUMAN RESOURCES	\$563,280	27.59%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	TECHNOLOGY	FY2025 TA Recommended	% Inc. vs. LY
\$4,884	\$4,699	\$0	\$0	\$0	\$1,917	\$5,000	0115502 52024	LIBRARY COMPUTER MAINTENANCE	\$5,000	0.00%
\$0	\$0	\$33,712	\$33,087	\$36,037	\$20,567	\$36,850	0115502 52026	EQUIPMENT MAINTENANCE	\$36,850	0.00%
\$94,812	\$117,213	\$1,491	\$0	\$0	\$42,703	\$0	0115502 52042	CONTRACTED CONSULTING SVS	\$0	0.00%
\$145,172	\$143,333	\$138,254	\$5,316	\$150,908	\$116,597	\$159,600	0115502 52043	FINANCIAL SYSTEMS	\$167,580	5.00%
\$139,208	\$119,979	\$128,162	\$147,226	\$126,000	\$132,115	\$132,000	0115502 52044	IT CONTRACT SERVICES	\$135,960	3.00%
\$23,739	\$30,472	\$760	\$129,236	\$16,900	\$40,221	\$21,500	0115502 52046	PHONE SYSTEM CONTRACT SERVICES	\$18,900	-12.09%
\$12,183	\$7,038	\$17,677	\$555	\$18,683	\$11,227	\$22,000	0115502 52049	SOFTWARE-POLICE	\$34,000	54.55%
\$9,325	\$8,512	\$7,087	\$18,751	\$8,124	\$10,360	\$8,500	0115502 52050	SOFTWARE-FIRE	\$8,750	2.94%
\$22,760	\$23,730	\$22,784	\$7,569	\$28,798	\$21,128	\$32,000	0115502 52052	WIRELESS PHONES	\$32,000	0.00%
\$0	\$0	\$19,787	\$28,914	\$22,175	\$14,175	\$23,284	0115502 52053	SOFTWARE-BUILDING	\$27,686	18.91%
\$0	\$1,998	\$2,046	\$20,941	\$0	\$4,997	\$3,000	0115502 52054	SOFTWARE-DPW	\$3,000	0.00%
\$0	\$0	\$0	\$1,711	\$0	\$342	\$0	0115502 52101	EDUCATIONAL EXPENSES	\$0	0.00%
\$3,648	\$4,609	\$1,105	\$445	\$0	\$1,961	\$0	0115502 52230	OFFICE SUPPLIES/EXPENSES	\$0	0.00%
\$0	\$0	\$91,460	\$118,675	\$111,002	\$64,228	\$110,000	0115502 52325	SOFTWARE LIC/SUBSCRIPTIONS	\$118,600	7.82%
\$27,227	\$26,197	\$24,664	\$31,183	\$35,026	\$28,859	\$35,000	0115502 53022	TELEPHONES (MOST DEPTS.)	\$35,000	0.00%
\$89,265	\$31,624	\$10,998	\$10,050	\$1,586	\$28,704	\$5,000	0115502 58500	HARDWARE/EQUIPMENT	\$5,000	0.00%
\$572,222	\$519,404	\$499,986	\$553,659	\$555,241	\$540,102	\$593,734	0115502	EXPENSE SUBTOTAL	\$628,326	5.83%
\$572,222	\$519,404	\$499,986	\$553,659	\$555,241	\$540,102	\$593,734		TOTAL TECHNOLOGY	\$628,326	5.83%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	TOWN CLERK	FY2025 TA Recommended	% Inc. vs. LY
\$72,095	\$75,111	\$78,687	\$76,964	\$80,000	\$76,571	\$84,800	0116101 51010	TOWN CLERK	\$85,000	0.24%
\$36,886	\$46,993	\$53,947	\$51,670	\$35,582	\$45,016	\$0	0116101 51016	ADMIN SUPPORT (CBA)	\$0	0.00%
\$0	\$279	\$2,260	\$3,670	\$36	\$1,249	\$0	0116101 51020	OVERTIME (CBA)	\$0	0.00%
\$15,802	\$5,917	\$22,053	\$13,011	\$11,089	\$13,574	\$11,000	0116101 51021	POLL WORKERS (TEMPORARY STAFF)	\$25,560	132.36%
\$300	\$100	\$2,979	\$437	\$150	\$793	\$500	0116101 51030	CUSTODIANS	\$500	0.00%
\$0	\$3,056	\$4,845	\$2,749	\$3,646	\$2,859	\$0	0116101 51044	PART TIME STAFF	\$0	0.00%
\$4,352	\$0	\$0	\$400	\$0	\$950	\$0	0116101 51100	OTHER COMPENSATION	\$2,500	0.00%
\$1,325	\$850	\$900	\$950	\$0	\$805	\$0	0116101 51106	LONGEVITY	\$0	0.00%
\$0	\$400	\$900	\$100	\$0	\$280	\$0	0116101 51107	SICK INCENTIVE	\$0	0.00%
\$0	\$1,000	\$6,084	\$1,542	\$400	\$1,805	\$0	0116101 51119	STIPEND	\$0	0.00%
\$23,438	\$28,573	\$0	\$0	\$0	\$10,402	\$53,000	0116101 51120	ASSISTANT CLERK	\$50,000	-5.66%
\$154,197	\$162,280	\$172,655	\$151,492	\$130,903	\$154,305	\$149,300	0116101	PERSONNEL SUBTOTAL	\$163,560	9.55%

\$1,750	\$0	\$0	\$0	\$0	\$350	\$0	0116103 52000	MACHINE PREPARATION	\$0	0.00%
\$0	\$1,750	\$0	\$0	\$2,700	\$890	\$2,650	0116103 52026	EQUIPMENT MAINTENANCE	\$2,890	9.06%
\$449	\$0	\$0	\$90	\$0	\$108	\$1,500	0116103 52090	TRAVEL/SEMINARS	\$1,220	-18.67%
\$260	\$295	\$285	\$300	\$285	\$285	\$360	0116103 52170	MEMBERSHIPS	\$285	-20.83%
\$7,968	\$0	\$0	\$0	\$0	\$1,594	\$0	0116103 52191	CONTRACTED CONSULTING SERVICES	\$0	0.00%
\$3,410	\$6,019	\$3,702	\$2,010	\$1,851	\$3,398	\$1,040	0116103 52230	OFFICE SUPPLIES/EXPENSES	\$450	-56.73%
\$11,757	\$7,905	\$584	\$3,612	\$690	\$4,909	\$3,000	0116103 52501	TOWN MEETING	\$4,500	50.00%
\$24,830	\$19,078	\$24,915	\$26,614	\$19,752	\$23,038	\$20,000	0116103 52991	ELECTION EXPENSES	\$34,025	70.13%
\$0	\$582	\$0	\$0	\$0	\$2,287	\$2,000	0116103 53021	TOWN REPORTS	\$2,350	17.50%
\$50,424	\$35,629	\$29,486	\$32,627	\$36,129	\$36,859	\$30,550	0116103	EXPENSE SUBTOTAL	\$45,720	49.66%
\$204,621	\$197,909	\$202,141	\$184,119	\$167,032	\$191,164	\$179,850		TOTAL TOWN CLERK	\$209,280	16.36%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
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2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	CONSERVATION COMMISSION	FY2025 TA Recommended	% Inc. vs. LY
\$164	\$371	\$494	\$293	\$205	\$305	\$500	0117102 52000	EXPENSES	\$300	-40.00%
\$563	\$689	\$885	\$601	\$717	\$691	\$800	0117102 52101	PROF DEVELOP/MEMBERSHIPS	\$745	-6.88%
\$110	\$175	\$0	\$0	\$150	\$87	\$350	0117102 52103	PROFESSIONAL DEVELOPMENT	\$182	-48.00%
\$837	\$1,235	\$1,379	\$894	\$1,072	\$1,083	\$1,650	0117102	EXPENSE SUBTOTAL	\$1,227	-25.64%
\$837	\$1,235	\$1,379	\$894	\$1,072	\$1,083	\$1,650		TOTAL CONSERVATION COMMISSION	\$1,227	-25.64%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	COMMUNITY DEVELOPMENT	FY2025 TA Recommended	% Inc. vs. LY
\$60,186	\$60,697	\$0	\$8	\$0	\$24,178	\$0	0117201 51015	OFFICE MANAGER	\$0	0.00%
\$36,115	\$100,769	\$102,529	\$102,716	\$109,142	\$90,254	\$114,683	0117201 51075	DIR OF COMMUNITY DEVELOP	\$114,683	0.00%
\$14,538	\$63,485	\$58,578	\$35,571	\$300	\$34,494	\$73,385	0117201 51080	DIR OF PLANNING & LAND USE	\$104,040	41.77%
\$0	\$0	\$36,801	\$45,425	\$52,893	\$27,024	\$37,114	0117201 51089	LAND USE PLANNER	\$64,405	73.53%
\$1,157	\$0	\$0	\$0	\$0	\$231	\$0	0117201 51100	OTHER COMPENSATION	\$0	0.00%
\$1,000	\$1,050	\$0	\$0	\$0	\$410	\$0	0117201 51106	LONGEVITY	\$0	0.00%
\$300	\$900	\$953	\$0	\$0	\$431	\$0	0117201 51107	SICK INCENTIVE	\$0	0.00%
\$670	\$0	\$0	\$0	\$0	\$134	\$0	0117201 51122	INTERNS/TEMPORARY HELP	\$0	0.00%
\$113,967	\$226,901	\$198,861	\$183,720	\$162,335	\$177,157	\$225,182	0117201	PERSONNEL SUBTOTAL	\$283,128	25.73%

\$1,864	\$1,177	\$2,313	\$457	\$2,777	\$1,718	\$1,805	0117202 52000	EXPENSES	\$500	-72.30%
\$0	\$57	\$0	\$0	\$94	\$30	\$190	0117202 52090	TRAVEL IN STATE	\$50	-73.68%
\$0	\$0	\$25	\$49	\$0	\$15	\$475	0117202 52101	EDUCATION	\$100	-78.95%
\$295	\$0	\$0	\$0	\$210	\$101	\$394	0117202 52170	MEMBERSHIPS	\$737	87.06%
\$3,251	\$178	\$0	\$39,445	\$12,455	\$11,066	\$3,000	0117202 52191	CONTRACTED CONSULTING SERVICES	\$5,000	66.67%
\$0	\$0	\$0	\$0	\$0	\$0	\$618	0117202 53003	CONFERENCE/SEMINARS	\$150	-75.73%
\$5,411	\$1,412	\$2,338	\$39,950	\$15,536	\$12,930	\$6,482	0117202	EXPENSE SUBTOTAL	\$6,537	0.85%

\$1,086	\$0	\$15	\$0	\$0	\$220	\$0	0117203 52000	BOARD EXPENSES	\$0	0.00%
\$1,086	\$0	\$15	\$0	\$0	\$220	\$0	0117203	EXPENSE SUBTOTAL	\$0	0.00%
\$120,464	\$228,314	\$201,213	\$223,671	\$177,871	\$190,307	\$231,664		TOTAL COMMUNITY DEVELOPMENT	\$289,665	25.04%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	BOARD OF APPEALS	FY2025 TA Recommended	% Inc. vs. LY
\$5,310	\$11,580	\$10,057	\$11,658	\$7,528	\$9,226	\$8,000	0117302 52048	LEGAL ADS	\$10,000	25.00%
\$555	\$298	\$73	\$59	\$0	\$197	\$0	0117302 52230	OFFICE SUPPLIES/EXPENSES	\$0	0.00%
\$5,865	\$11,878	\$10,129	\$11,717	\$7,528	\$9,423	\$8,000	0117302	EXPENSE SUBTOTAL	\$10,000	25.00%
\$5,865	\$11,878	\$10,129	\$11,717	\$7,528	\$9,423	\$8,000		TOTAL BOARD OF APPEALS	\$10,000	25.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	FACILITIES	FY2025 TA Recommended	% Inc. vs. LY
\$20,000	\$2,031	\$44,560	\$45,434	\$48,939	\$32,193	\$50,962	0119201 51010	DIRECTOR OF FACILITIES	\$54,000	5.96%
\$0	\$0	\$0	\$46,149	\$39,774	\$17,185	\$40,495	0119201 51034	CUSTODIANS	\$41,337	2.08%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0119201 51044	PART TIME STAFF	\$0	0.00%
\$0	\$19,231	\$550	\$0	\$649	\$4,086	\$0	0119201 51100	OTHER COMPENSATION	\$400	0.00%
\$0	\$0	\$0	\$7,616	\$41,246	\$9,772	\$53,961	0119201 511000	MAINTENANCE SALARIES	\$28,540	-47.11%
\$0	\$0	\$0	\$0	\$0	\$0	\$600	0119201 51106	LONGEVITY	\$1,300	116.67%
\$0	\$0	\$300	\$0	\$0	\$60	\$0	0119201 51107	SICK INCENTIVE	\$0	0.00%
\$0	\$0	\$0	\$8,656	\$8,907	\$3,513	\$10,000	0119201 51020	ASST DIRECTOR OF FACILITIES	\$10,000	0.00%
\$0	\$0	\$0	\$12,395	\$22,665	\$7,012	\$29,109	0119201 51130	ADMIN. ASSISTANT	\$29,132	0.08%
\$20,000	\$21,262	\$45,410	\$120,250	\$162,180	\$73,820	\$185,127	0119201	PERSONNEL SUBTOTAL	\$164,709	-11.03%

\$0	\$0	\$0	\$0	\$0	\$0	\$0	0119202 52001	ADMIN BUILDING-TOWN HALL	\$0	0.00%
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2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$73,956	\$58,933	\$36,693	\$67,621	\$85,383	\$64,517	\$65,000	0119202 52026	BUILDING MAINT-TOWN	\$65,000	0.00%
\$32,434	\$67,584	\$50,000	\$0	\$0	\$30,004	\$0	0119202 52028	BUILDING MAINT-SCHOOL	\$0	0.00%
\$10,430	\$9,440	\$7,914	\$7,665	\$7,388	\$8,567	\$10,000	0119202 52042	CONTRACTED CONSULTING SERVICES	\$10,000	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0119202 52090	TRAVEL IN STATE	\$0	0.00%
\$0	\$0	\$0	\$612	\$425	\$207	\$500	0119202 52170	MEMBERSHIPS	\$500	0.00%
\$73,189	\$131,778	\$158,690	\$122,197	\$79,518	\$113,074	\$125,000	0119202 52191	OUTSIDE SERVICES-TOWN	\$125,000	0.00%
\$50,000	\$49,935	\$50,000	\$32,475	\$0	\$36,482	\$0	0119202 52192	OUTSIDE SERVICES-SCHOOL	\$0	0.00%
\$654	\$50	\$1,036	\$154	\$1,053	\$589	\$1,000	0119202 52230	OFFICE SUPPLIES/EXPENSES	\$1,000	0.00%
\$104,433	\$103,293	\$105,829	\$108,519	\$112,390	\$106,893	\$110,000	0119202 52335	OPER EXP ELECTRIC	\$110,000	0.00%
\$34,130	\$26,294	\$30,832	\$46,038	\$61,259	\$39,711	\$45,000	0119202 52336	OPER EXP FUEL GAS	\$68,000	51.11%
\$1,885	\$0	\$0	\$500	\$618	\$601	\$1,000	0119202 53003	CONFERENCE/SEMINARS	\$1,000	0.00%
\$381,111	\$447,308	\$440,994	\$385,780	\$348,033	\$400,645	\$357,500	0119202	EXPENSE SUBTOTAL	\$380,500	6.43%
\$401,111	\$468,569	\$486,404	\$506,029	\$510,214	\$474,466	\$542,627		TOTAL FACILITIES	\$545,209	0.48%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	HISTORICAL COMMISSION	FY2025 TA Recommended	% Inc. vs. LY
\$766	\$5,194	\$1,487	\$6,279	\$4,238	\$3,593	\$3,000	0119502 53027	HISTORICAL COMMISSION	\$5,000	66.67%
\$766	\$5,194	\$1,487	\$6,279	\$4,238	\$3,593	\$3,000	0119502	EXPENSE SUBTOTAL	\$5,000	66.67%
\$766	\$5,194	\$1,487	\$6,279	\$4,238	\$3,593	\$3,000		TOTAL HISTORICAL COMMISSION	\$5,000	66.67%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	POLICE	FY2025 TA Recommended	% Inc. vs. LY
\$123,171	\$127,085	\$128,328	\$40,582	\$140,000	\$111,833	\$145,546	0121001 51010	CHIEF (CONTRACT)	\$145,656	0.08%
\$93,875	\$90,987	\$94,410	\$99,474	\$103,311	\$96,411	\$107,993	0121001 51011	CAPTAINS SALARY & WAGES (CBA)	\$108,597	0.56%
\$316,068	\$325,004	\$284,673	\$338,647	\$350,630	\$323,004	\$277,344	0121001 51012	LIEUTENANTS SAL. & WAGES (CBA)	\$273,776	-1.29%
\$422,156	\$422,955	\$439,149	\$463,948	\$456,377	\$440,917	\$500,723	0121001 51013	SERGEANTS SALARY & WAGES (CBA)	\$503,551	0.56%
\$1,117,302	\$1,155,377	\$1,124,810	\$1,202,805	\$1,158,078	\$1,151,675	\$1,168,290	0121001 51014	PATROLMEN (CBA)	\$1,197,497	2.50%
\$60,654	\$57,172	\$56,561	\$58,126	\$59,281	\$58,359	\$61,652	0121001 51015	ADMINISTRATIVE ASSISTANT	\$56,100	-9.01%
\$93,875	\$90,987	\$94,410	\$0	\$0	\$55,854	\$100,577	0121001 51016	DEPUTY CHIEF	\$117,000	16.33%
\$7,940	\$5,751	\$6,350	\$6,284	\$6,497	\$6,565	\$6,500	0121001 51019	MATRONS	\$6,500	0.00%
\$19,608	\$18,365	\$17,739	\$18,678	\$19,139	\$18,706	\$20,057	0121001 51020	PART-TIME CLERICAL	\$20,474	2.08%
\$21,822	\$16,749	\$16,341	\$17,394	\$24,611	\$19,383	\$35,018	0121001 51022	INVESTIGATIONS & ID'S (CBA)	\$39,155	11.81%
\$354,228	\$336,280	\$314,646	\$278,776	\$285,621	\$313,910	\$358,180	0121001 51023	EDUCATIONAL INCENTIVES (CBA)	\$325,350	-9.17%
\$29,976	\$29,952	\$31,457	\$27,899	\$27,991	\$29,455	\$30,576	0121001 51024	ADVANCED MED CERT (CBA)	\$30,000	-1.88%
\$12,176	\$0	\$0	\$0	\$0	\$2,435	\$0	0121001 51028	INJURY LEAVE	\$0	0.00%
\$573,676	\$479,660	\$611,775	\$662,287	\$489,847	\$563,449	\$365,000	0121001 51030	OVERTIME/RESERVES & SPEC (CBA)	\$370,000	1.37%
\$24,519	\$27,500	\$20,000	\$19,000	\$22,000	\$22,604	\$25,000	0121001 51040	FITNESS INCENTIVE (CBA)	\$27,000	8.00%
\$129,810	\$126,437	\$115,528	\$123,182	\$124,501	\$123,891	\$132,744	0121001 51050	HOLIDAY PAY (CBA)	\$136,063	2.50%
\$17,449	\$18,714	\$19,007	\$15,882	\$20,365	\$18,283	\$18,157	0121001 51062	OVERTIME 5&2 SCHEDULE (CBA)	\$18,611	2.50%
\$36,837	\$18,606	\$3,353	\$14,866	\$27,570	\$20,246	\$0	0121001 51063	OVERTIME COURT (CBA)	\$15,000	0.00%
\$14,629	\$10,382	\$24,794	\$13,251	\$26,789	\$17,969	\$18,000	0121001 51064	OVERTIME INVESTIGATIONS (CBA)	\$21,000	16.67%
\$73,820	\$52,207	\$102,422	\$117,200	\$163,628	\$101,855	\$130,000	0121001 51065	OVERTIME TRAINING (CBA)	\$145,000	11.54%
\$144,000	\$0	\$0	\$0	\$29,000	\$34,600	\$30,000	0121001 511XX	BODY WORN CAMERA STIPEND (CBA)	\$30,000	0.00%
\$10,776	\$1,660	\$2,934	\$54,566	\$18,255	\$17,638	\$5,500	0121001 51100	VACATION BUY BACK/ONE TIME PMTs (CBA)	\$10,000	81.82%
\$9,005	\$10,098	\$9,477	\$3,382	\$2,548	\$6,902	\$4,000	0121001 51103	OUT-OF-GRADE PAY (CBA)	\$3,500	-12.50%
\$105,018	\$97,238	\$86,730	\$82,106	\$87,418	\$91,702	\$88,384	0121001 51106	LONGEVITY (CBA)	\$90,594	2.50%
\$600	\$0	\$900	\$2,569	\$600	\$934	\$0	0121001 51107	SICK INCENTIVE	\$0	0.00%
\$144,000	\$0	\$0	\$2,965	\$3,000	\$29,993	\$3,000	0121001 51108	LIQUOR LICENSE STIPEND	\$3,000	0.00%
\$233,818	\$223,149	\$217,287	\$219,149	\$214,814	\$221,643	\$243,732	0121001 51116	SHIFT & COURT DIFFERENTIAL (CBA)	\$249,825	2.50%
\$23,141	\$21,949	\$21,959	\$20,921	\$20,990	\$21,792	\$22,500	0121001 51119	ACCREDITATION STIPEND (CBA)	\$22,500	0.00%
\$23,508	\$24,823	\$17,739	\$41,213	\$50,917	\$31,640	\$52,501	0121001 51121	ANIMAL CONTROL OFFICER	\$52,540	0.07%
\$3,999,579	\$3,698,100	\$3,768,368	\$3,945,152	\$3,933,777	\$3,953,650	\$3,950,974	0121001	PERSONNEL SUBTOTAL	\$4,018,289	1.70%

\$8,327	\$9,896	\$4,195	\$5,660	\$1,029	\$5,822	\$5,000	0121004 52000	EXPENSES-BLDG	\$2,500	-50.00%
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2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$32,459	\$28,516	\$18,457	\$20,534	\$18,171	\$23,628	\$25,000	0121004 52026	EQUIPMENT MAINTENANCE	\$22,500	-10.00%
				\$9,750	\$9,750	\$1,280	0121004 52070	RECRUITMENT & ENTRANCE EXAMS	\$1,280	0.00%
\$2,853	\$1,319	\$350	\$422	\$3,294	\$1,648	\$500	0121004 52090	TRAVEL IN STATE	\$500	0.00%
\$0	\$30	\$960	\$3,909	\$2,880	\$1,556	\$2,500	0121004 52101	EDUCATION INCENTIVES (CBA)	\$2,500	0.00%
\$10,393	\$11,525	\$9,393	\$13,854	\$11,680	\$11,369	\$11,000	0121004 52150	MOBILE RADIO	\$11,000	0.00%
\$3,749	\$3,354	\$4,329	\$5,124	\$4,379	\$4,187	\$4,000	0121004 52170	MEMBERSHIPS	\$5,500	37.50%
\$15,029	\$14,641	\$19,673	\$18,668	\$21,927	\$17,988	\$20,000	0121004 52180	TRAINING	\$20,000	0.00%
\$0	\$0	\$0	\$122,333	\$0	\$24,467	\$0	0121004 52191	CONTRACTED CONSULTING	\$0	0.00%
\$18,510	\$17,641	\$23,339	\$22,002	\$15,654	\$19,429	\$16,500	0121004 52230	POL-OFFICE SUPPLY/EXPENSE	\$16,500	0.00%
			\$0	\$1,867	\$933	\$2,500	0121004 52335	ACO EXPENSES	\$2,500	0.00%
\$37,246	\$31,439	\$34,261	\$36,397	\$35,418	\$34,952	\$31,244	0121004 52410	UNIFORMS	\$31,244	0.00%
\$11,469	\$14,554	\$11,318	\$7,165	\$13,950	\$11,691	\$13,950	0121004 52412	AMMUNITION/WEAPONS	\$13,950	0.00%
\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	0121004 53000	NEMLEC DUES	\$5,500	0.00%
\$2,265	\$150	\$0	\$325	\$0	\$548	\$0	0121004 53003	CONFERENCE/SEMINARS	\$0	0.00%
\$31,086	\$26,102	\$17,607	\$29,390	\$21,994	\$25,236	\$31,456	0121004 54800	FUEL	\$31,456	0.00%
\$7,004	\$15,368	\$693	\$44,089	\$17,139	\$16,858	\$0	0121004 58500	EQUIPMENT	\$50,000	0.00%
\$185,892	\$180,035	\$150,075	\$335,373	\$184,632	\$215,561	\$170,430	0121004	EXPENSE SUBTOTAL	\$216,930	27.28%
\$9,575	\$0	\$0	\$0	\$0	\$1,915	\$0	0121005 52025	POLICE VEHICLES	\$0	0.00%
\$9,575	\$0	\$0	\$0	\$0	\$1,915	\$0	0121005	EXPENSE SUBTOTAL	\$0	0.00%
\$4,195,046	\$3,878,135	\$3,918,444	\$4,280,525	\$4,118,409	\$4,171,126	\$4,121,404		TOTAL POLICE	\$4,235,219	2.76%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	FIRE	FY2025 TA Recommended	% Inc. vs. LY
\$128,870	\$127,350	\$128,198	\$127,820	\$133,277	\$129,103	\$139,994	0122001 51010	CHIEF (CONTRACT)	\$141,473	1.06%
\$296,074	\$356,636	\$380,820	\$363,700	\$328,491	\$345,144	\$369,582	0122001 51011	CAPTAINS SALARY & WAGES (CBA)	\$371,673	0.57%
\$290,501	\$255,714	\$197,484	\$248,072	\$460,398	\$290,434	\$367,092	0122001 51012	LIEUTENANTS SAL. & WAGES (CBA)	\$327,464	-10.80%
\$1,418,721	\$1,433,168	\$1,525,607	\$1,483,670	\$1,434,187	\$1,459,071	\$1,516,602	0122001 51014	FIREFIGHTER'S SAL. & WAGES (CBA)	\$1,558,309	2.75%
\$90,303	\$92,861	\$95,293	\$96,455	\$100,826	\$95,148	\$110,112	0122001 51015	DEPUTY CHIEF (CBA)	\$105,462	-4.22%
\$7,059	\$8,138	\$8,287	\$8,468	\$7,320	\$7,854	\$0	0122001 51016	OFFICE CLERK STIPEND (CBA)	\$0	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$56,058	0122001 51020	ADMINISTRATIVE ASSISTANT	\$56,100	0.07%
\$10,451	\$11,457	\$17,194	\$14,588	\$8,307	\$12,399	\$16,000	0122001 51024	TRAINING STIPEND (CBA)	\$16,000	0.00%
\$23,453	\$56,047	\$27,894	\$31,287	\$32,400	\$34,216	\$30,000	0122001 51025	SICK LEAVE BUY BACK (CBA)	\$30,000	0.00%
\$2,532	\$5,425	\$5,514	\$3,098	\$2,196	\$3,753	\$4,504	0122001 51026	FIRE INVESTIGATOR STIPEND (CBA)	\$4,615	2.46%
\$6,649	\$6,782	\$6,891	\$7,072	\$7,137	\$6,906	\$7,505	0122001 51027	MECHANIC STIPEND (CBA)	\$7,692	2.49%
\$22,780	\$0	\$0	\$0	\$0	\$4,556	\$0	0122001 51028	INJURY LEAVE	\$0	0.00%
\$581,820	\$610,443	\$689,783	\$832,344	\$756,036	\$694,085	\$515,000	0122001 51030	OVERTIME (CBA)	\$490,000	-4.85%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0122001 51040	FITNESS INCENTIVE (CBA)	\$8,250	0.00%
\$115,736	\$107,975	\$107,672	\$110,777	\$117,832	\$111,999	\$115,000	0122001 51050	HOLIDAY PAY (CBA)	\$120,000	4.35%
\$19,800	\$22,200	\$412	\$0	\$0	\$8,482	\$0	0122001 51070	UNIFORM ALLOWANCE	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	0122001 51090	PERSONAL TIME	\$0	0.00%
\$59,319	\$5,444	\$41,140	\$105,031	\$60,695	\$54,326	\$74,000	0122001 51100	LONGEVITY (CBA)	\$72,000	-2.70%
\$78,546	\$47,750	\$0	\$0	\$32,000	\$31,659	\$48,000	0122001 51102	HAZARDOUS MATERIAL STIPEND (CBA)	\$49,500	3.13%
\$5,347	\$4,098	\$4,064	\$1,146	\$2,848	\$3,501	\$5,000	0122001 51103	OUT-OF-GRADE PAY (CBA)	\$4,000	-20.00%
\$6,130	\$2,711	\$0	\$1,360	\$1,428	\$2,326	\$1,501	0122001 51115	EMERGENCY MGMT STIPEND (CBA)	\$1,000	-33.38%
\$108,069	\$106,641	\$111,506	\$109,796	\$117,953	\$110,793	\$166,080	0122001 51116	SHIFT DIFF-NIGHT (CBA)	\$170,647	2.75%
\$105,534	\$105,626	\$106,289	\$114,064	\$107,536	\$107,810	\$166,080	0122001 51117	WEEK END DIFFERENTIAL (CBA)	\$170,647	2.75%
\$1,023	\$3,391	\$3,445	\$3,536	\$959	\$2,471	\$3,752	0122001 51118	EMS TRAINING COORDINATOR (CBA)	\$3,846	2.51%
\$3,324	\$2,804	\$0	\$0	\$69	\$1,239	\$3,752	0122001 51119	FIRE TRAINING SUPERVISOR (CBA)	\$3,846	2.51%
\$3,382,043	\$3,372,659	\$3,457,492	\$3,662,284	\$3,711,894	\$3,517,274	\$3,715,614	0122001	PERSONNEL SUBTOTAL	\$3,712,524	-0.08%
\$5,336	\$8,942	\$8,064	\$8,035	\$4,670	\$7,009	\$5,000	0122004 52000	EXPENSES-BLDG	\$5,000	0.00%
\$63,152	\$48,171	\$82,733	\$55,552	\$56,686	\$61,259	\$55,000	0122004 52026	EQUIPMENT MAINTENANCE	\$50,000	-9.09%
\$3,225	\$1,085	\$2,600	\$2,845	\$2,575	\$2,466	\$2,500	0122004 52027	FIRE PREVENTIONS	\$2,500	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$79	\$916	\$20	\$469	\$127	\$322	\$475	0122004 52090	TRAVEL IN STATE	\$300	-36.84%
\$1,890	\$1,872	\$2,463	\$1,179	\$598	\$1,600	\$1,000	0122004 52150	COMMUNICATIONS	\$1,000	0.00%
\$10,052	\$14,892	\$20,404	\$16,236	\$23,188	\$16,954	\$20,000	0122004 52180	TRAINING/TESTING	\$27,917	39.59%
\$2,508	\$5,518	\$1,588	\$3,013	\$1,957	\$2,917	\$2,000	0122004 52230	OFFICE SUPPLIES/EXPENSES	\$2,000	0.00%
\$32,250	\$35,317	\$43,291	\$42,726	\$14,936	\$33,704	\$35,000	0122004 52410	PROTECTIVE CLOTHING	\$35,000	0.00%
\$2,422	\$1,417	\$2,000	\$903	\$1,432	\$1,635	\$2,000	0122004 53003	CONFERENCE/SEMINARS	\$0	-100.00%
\$0	\$2,552	\$4,600	\$0	\$0	\$1,430	\$2,000	0122004 54205	FIRE HOSE	\$0	-100.00%
\$9,306	\$8,857	\$8,375	\$15,860	\$16,802	\$11,840	\$7,000	0122004 54800	FUEL	\$18,000	157.14%
\$84,998	\$65,805	\$104,397	\$96,519	\$74,740	\$85,292	\$140,000	0122004 56054	LYNN DISPATCH	\$243,534	73.95%
\$215,218	\$195,343	\$280,535	\$243,337	\$197,713	\$226,429	\$271,975	0122004	EXPENSE SUBTOTAL	\$385,251	41.65%
\$3,597,260	\$3,568,002	\$3,738,026	\$3,905,622	\$3,909,608	\$3,743,704	\$3,987,589		TOTAL FIRE	\$4,097,775	2.76%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	BUILDING	FY2025 TA Recommended	% Inc. vs. LY
\$77,526	\$76,036	\$75,914	\$98,391	\$96,865	\$84,946	\$98,685	0125101 51010	BLDG.INSPECTOR'S SALARY (CONTRACT)	\$94,872	-3.86%
\$24,454	\$24,454	\$24,943	\$24,943	\$24,221	\$24,603	\$25,442	0125101 51015	WIRE INSPECTOR'S SALARY	\$24,480	-3.78%
\$51,256	\$52,215	\$45,591	\$57,213	\$56,027	\$52,461	\$55,113	0125101 51016	ADMIN SUPPORT (CBA)	\$58,263	5.72%
\$1,276	\$1,276	\$1,719	\$871	\$1,327	\$1,294	\$1,327	0125101 51031	ASST.PLUMBING INSP.SALARY	\$1,381	4.07%
\$25,474	\$25,474	\$25,984	\$25,984	\$25,945	\$25,772	\$26,503	0125101 51033	PLUMBING INSPECTORS SALAR	\$24,480	-7.63%
\$1,276	\$1,276	\$1,719	\$871	\$1,871	\$1,394	\$1,327	0125101 51034	ASST. ELECTRIC INSPECTOR	\$1,381	4.07%
\$10,726	\$15,354	\$15,579	\$9,970	\$7,616	\$11,849	\$28,710	0125101 51092	LOCAL INSPECTOR	\$25,427	-11.44%
\$1,486	\$1,507	\$0	\$400	\$400	\$759	\$0	0125101 51100	OTHER COMPENSATION	\$400	0.00%
\$1,075	\$1,075	\$447	\$1,953	\$825	\$1,075	\$1,375	0125101 51106	LONGEVITY	\$875	-36.36%
\$1,100	\$800	\$1,100	\$300	\$0	\$660	\$0	0125101 51107	SICK INCENTIVE (CBA)	\$0	0.00%
\$195,649	\$199,466	\$192,996	\$220,895	\$215,053	\$204,812	\$238,482	0125101	PERSONNEL SUBTOTAL	\$231,559	-2.90%
\$6,041	\$254	\$391	\$473	\$652	\$1,562	\$2,660	0125102 52000	OFFICE SUPPLIES/EXPENSES	\$250	-90.60%
\$0	\$5,000	\$0	\$10,000	\$6,650	\$4,330	\$10,000	0125102 52027	INSPECTIONS & TESTS	\$11,300	13.00%
\$152	\$35	\$7	\$38	\$69	\$60	\$0	0125102 52090	TRAVEL	\$0	0.00%
\$774	\$575	\$210	\$720	\$550	\$566	\$1,000	0125102 52101	EDUCATIONAL EXPENSES	\$720	-28.00%
\$135	\$365	\$0	\$391	\$150	\$208	\$600	0125102 52170	MEMBERSHIPS	\$350	-41.67%
\$248	\$462	\$215	\$434	\$0	\$272	\$1,000	0125102 52231	BOOKS	\$1,000	0.00%
\$300	\$0	\$0	\$0	\$0	\$60	\$0	0125102 52410	UNIFORMS	\$0	0.00%
\$1,299	\$981	\$759	\$1,577	\$1,483	\$1,220	\$0	0125102 54800	FUEL	\$1,500	0.00%
\$260	\$0	\$0	\$225	\$0	\$97	\$700	0125102 58500	EQUIPMENT	\$300	-57.14%
\$9,210	\$7,672	\$1,581	\$13,857	\$9,555	\$8,375	\$15,960	0125102	EXPENSE SUBTOTAL	\$15,420	-3.38%
\$204,858	\$207,138	\$194,577	\$234,752	\$224,608	\$213,187	\$254,442		TOTAL BUILDING	\$246,979	-2.93%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	CONSTABLE	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$0	\$0	\$100	\$20	\$100	0126001 51010	ELECTED OFFICIALS SALARY & WAGES	\$100	0.00%
\$0	\$0	\$0	\$0	\$100	\$20	\$100	0126001	PERSONNEL SUBTOTAL	\$100	0.00%
\$0	\$0	\$0	\$0	\$100	\$20	\$100		TOTAL CONSTABLE	\$100	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	EMERGENCY MANAGEMENT	FY2025 TA Recommended	% Inc. vs. LY
\$1,000	\$1,008	\$992	\$1,885	\$5,187	\$2,014	\$5,000	0129101 51010	DIRECTOR	\$5,000	0.00%
\$1,000	\$1,008	\$723	\$1,885	\$5,187	\$2,014	\$5,000	0129101	PERSONNEL SUBTOTAL	\$5,000	0.00%
\$0	\$5,556	\$4,995	\$288	\$111	\$2,190	\$2,500	0129102 52000	EXPENSES	\$2,500	0.00%
\$0	\$5,556	\$4,670	\$288	\$111	\$2,190	\$2,500	0129102	EXPENSE SUBTOTAL	\$2,500	0.00%
\$1,000	\$6,563	\$5,393	\$2,173	\$5,298	\$4,204	\$7,500		TOTAL EMERGENCY MANAGEMENT	\$7,500	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	PARKING CLERK	FY2025 TA Recommended	% Inc. vs. LY
\$1,756	\$1,756	\$0	\$1,791	\$1,642	\$1,389	\$1,791	0129301 51010	PARKING CLERK STIPEND	\$1,791	0.00%
\$1,756	\$1,756	\$0	\$1,791	\$1,642	\$1,389	\$1,791	0129301	PERSONNEL SUBTOTAL	\$1,791	0.00%
\$4,058	\$2,138	\$1,176	\$729	\$575	\$1,735	\$1,500	0129302 52230	OFFICE SUPPLIES/EXPENSES	\$1,500	0.00%
\$4,058	\$2,138	\$1,176	\$729	\$575	\$1,735	\$1,500	0129302	EXPENSE SUBTOTAL	\$1,500	0.00%
\$5,814	\$3,894	\$1,176	\$2,520	\$2,217	\$3,124	\$3,291		TOTAL PARKING CLERK	\$3,291	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	HARBORMASTER	FY2025 TA Recommended	% Inc. vs. LY
\$15,631	\$13,905	\$13,854	\$13,691	\$14,171	\$14,250	\$13,800	0129501 51010	OFFICER'S SALARY	\$13,800	0.00%
\$5,407	\$6,486	\$6,498	\$6,276	\$6,492	\$6,232	\$6,500	0129501 51067	HARBORMASTER PATROL	\$7,500	15.38%
\$21,038	\$20,392	\$20,352	\$19,967	\$20,663	\$20,482	\$20,300	0129501	PERSONNEL SUBTOTAL	\$21,300	4.93%
\$1,491	\$3,270	\$24,493	\$3,258	\$7,682	\$8,039	\$2,500	0129502 52026	EQUIPMENT MAINTENANCE	\$5,000	100.00%
\$250	\$0	\$0	\$0	\$0	\$50	\$0	0129502 52170	MEMBERSHIPS	\$0	0.00%
\$138	\$1,000	\$0	\$639	\$596	\$474	\$749	0129502 52410	UNIFORMS	\$749	0.00%
\$0	\$0	\$13	\$110	\$251	\$75	\$500	0129502 54800	FUEL	\$500	0.00%
\$3,673	\$1,594	\$519	\$1,343	\$1,408	\$1,707	\$1,500	0129502 58500	EQUIPMENT	\$1,500	0.00%
\$5,552	\$5,864	\$25,025	\$5,350	\$9,937	\$10,346	\$5,249	0129502	EXPENSE SUBTOTAL	\$7,749	47.63%
\$26,590	\$26,256	\$45,377	\$25,317	\$30,600	\$30,828	\$25,549		TOTAL HARBORMASTER	\$29,049	13.70%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	CEMETERY	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$406	\$33,344	\$34,403	\$13,631	\$35,242	0149101 51010	DIRECTOR	\$34,842	-1.14%
\$13,150	\$14,091	\$10,312	\$8,873	\$10,161	\$11,317	\$10,000	0149101 51030	OVERTIME	\$10,000	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0149101 51100	OTHER COMPENSATION	\$0	0.00%
\$147,459	\$153,086	\$152,831	\$150,939	\$114,277	\$143,718	\$122,498	0149101 511000	PERSONNEL	\$126,439	3.22%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0149101 51101	DIRECTOR OF FACILITIES	\$0	0.00%
\$2,800	\$2,850	\$1,919	\$1,268	\$3,550	\$2,478	\$663	0149101 51106	LONGEVITY	\$863	30.17%
\$0	\$75	\$150	\$75	\$75	\$75	\$0	0149101 51107	SICK INCENTIVE	\$0	0.00%
\$163,408	\$170,102	\$165,618	\$194,500	\$162,465	\$171,219	\$168,403	0149101	PERSONNEL SUBTOTAL	\$172,144	2.22%
\$9,427	\$6,729	\$4,675	\$5,373	\$5,941	\$6,429	\$5,000	0149102 52000	BUILDING EXPENSES	\$5,000	0.00%
\$1,902	\$1,395	\$1,704	\$1,296	\$1,510	\$1,561	\$3,500	0149102 52026	EQUIPMENT MAINTENANCE	\$3,500	0.00%
\$178	\$0	\$0	\$0	\$0	\$36	\$0	0149102 52230	OFFICE SUPPLIES/EXPENSES	\$0	0.00%
\$780	\$1,071	\$1,195	\$862	\$1,020	\$986	\$1,250	0149102 52410	UNIFORMS	\$1,250	0.00%
\$8,305	\$12,840	\$10,304	\$9,802	\$7,500	\$9,750	\$10,000	0149102 53009	LANDSCAPING	\$10,000	0.00%
\$20,592	\$22,035	\$17,877	\$17,333	\$15,971	\$18,762	\$19,750	0149102	EXPENSE SUBTOTAL	\$19,750	0.00%
\$184,001	\$192,137	\$183,495	\$211,833	\$178,436	\$189,980	\$188,153		TOTAL CEMETERY	\$191,894	1.99%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DPW	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$406	\$33,345	\$34,403	\$13,631	\$35,242	0149901 51010	DIRECTOR	\$34,842	-1.14%
\$23,813	\$32,049	\$31,178	\$43,272	\$45,073	\$35,077	\$40,000	0149901 51030	OVERTIME	\$40,000	0.00%
\$0	\$0	\$60	\$4,000	\$0	\$812	\$0	0149901 51034	CUSTODIAN FISH HOUSE	\$0	0.00%
\$7,282	\$3,714	\$3,230	\$1,056	\$4,178	\$3,892	\$2,000	0149901 51043	POLICE DETAILS	\$2,000	0.00%
\$27,409	\$15,606	\$18,608	\$27,695	\$33,773	\$24,618	\$35,000	0149901 51044	PART TIME STAFF	\$35,000	0.00%
\$0	\$3,337	(\$940)	\$0	\$0	\$479	\$0	0149901 51100	OTHER COMPENSATION	\$0	0.00%
\$377,776	\$387,042	\$381,080	\$344,431	\$339,475	\$365,960	\$347,925	0149901 511000	PERSONNEL	\$360,011	3.47%
\$2,300	\$2,350	\$1,787	\$1,200	\$2,750	\$2,077	\$813	0149901 51106	LONGEVITY	\$1,013	24.60%
\$0	\$75	\$450	\$375	\$375	\$255	\$0	0149901 51107	SICK INCENTIVE	\$0	0.00%
\$438,580	\$444,172	\$435,858	\$455,373	\$460,026	\$446,802	\$460,980	0149901	PERSONNEL SUBTOTAL	\$472,865	2.58%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$23,237	\$7,265	\$5,935	\$14,706	(\$7,670)	\$8,695	\$15,000	0149902 52002	FUEL	\$15,000	0.00%
\$43,193	\$46,627	\$30,696	\$46,591	\$46,064	\$42,634	\$37,500	0149902 52026	EQUIPMENT MAINTENANCE	\$37,500	0.00%
\$6,788	\$6,611	\$6,605	\$5,567	\$5,000	\$6,114	\$6,000	0149902 52027	SIGNS	\$6,000	0.00%
\$5,534	\$2,347	\$2,168	\$2,458	\$0	\$2,501	\$2,000	0149902 52031	TOWN VEHICLE MAINTENANCE	\$2,000	0.00%
\$7,376	\$1,203	\$2,051	\$200	\$0	\$2,166	\$0	0149902 52191	CONTRACTED CONSULTING SERVICES	\$0	0.00%
\$79,909	\$90,183	\$48,623	\$49,403	\$44,674	\$62,558	\$55,000	0149902 52330	OPER EXP SUPPLIES	\$55,000	0.00%
\$3,571	\$4,810	\$3,630	\$3,657	\$3,706	\$3,875	\$3,750	0149902 52410	UNIFORMS (CBA)	\$3,750	0.00%
\$27,683	\$24,324	\$25,000	\$45,066	\$30,067	\$30,428	\$25,000	0149902 52421	HIGHWAY MAINTENANCE	\$25,000	0.00%
\$14,719	\$9,406	\$10,000	\$8,750	\$4,201	\$9,415	\$10,000	0149902 53001	SHADE TREES	\$10,000	0.00%
\$385	\$7,500	\$7,075	\$20,473	\$9,100	\$8,907	\$10,000	0149902 53005	CONTRACT WORK	\$10,000	0.00%
\$70,350	\$71,552	\$88,092	\$69,500	\$71,197	\$74,138	\$80,000	0149902 53006	CONTRACT GRASS WORK	\$80,000	0.00%
\$68,615	\$76,727	\$97,676	\$86,959	\$83,164	\$82,628	\$80,000	0149902 53007	CONTRACT SIDEWALK WORK/PATCHING	\$80,000	0.00%
\$9,671	\$19,953	\$23,581	\$16,389	\$14,178	\$16,754	\$15,815	0149902 53009	LANDSCAPING	\$15,815	0.00%
\$15,000	\$5,773	\$1,938	\$2,000	\$2,579	\$5,458	\$2,500	0149902 53010	LEAF DISPOSAL	\$2,500	0.00%
\$54,347	\$45,594	\$33,582	\$80,300	\$93,842	\$61,533	\$78,885	0149902 53011	CONTRACT-FIELD MAINTENANCE	\$78,885	0.00%
\$19,991	\$41,220	\$13,261	\$27,118	\$424	\$20,403	\$32,500	0149902 53012	DEBRIS REMOVAL	\$32,500	0.00%
\$10,816	\$3,379	\$3,476	\$4,338	\$1,103	\$4,622	\$5,000	0149902 53013	ELECTRICAL REPAIRS	\$5,000	0.00%
\$6,038	\$6,509	\$6,028	\$4,661	\$9,588	\$6,565	\$13,216	0149902 53014	WASTE PRODUCT REMOVAL	\$13,216	0.00%
\$143,968	\$100,531	\$118,295	\$116,890	\$101,491	\$116,235	\$121,027	0149902 53023	STREET LIGHTING	\$121,027	0.00%
\$616,253	\$574,032	\$528,120	\$605,026	\$512,707	\$565,629	\$593,193	0149902	EXPENSE SUBTOTAL	\$593,193	0.00%
\$1,054,832	\$1,018,204	\$963,979	\$1,060,399	\$972,733	\$1,012,431	\$1,054,173		TOTAL DPW	\$1,066,058	1.13%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SNOW & ICE	FY2025 TA Recommended	% Inc. vs. LY
\$50,208	\$22,313	\$57,678	\$57,012	\$16,060	\$40,654	\$60,000	0149903 51044	SNOW & ICE OT	\$60,000	0.00%
\$50,208	\$22,313	\$57,678	\$57,012	\$16,060	\$40,654	\$60,000	0149903	PERSONNEL SUBTOTAL	\$60,000	0.00%
\$150,114	\$135,843	\$129,684	\$213,068	\$140,654	\$153,873	\$180,000	0149903 52200	SNOW & ICE	\$180,000	0.00%
\$150,114	\$135,843	\$129,684	\$213,068	\$140,654	\$153,873	\$180,000	0149903	EXPENSE SUBTOTAL	\$180,000	0.00%
\$200,322	\$158,156	\$187,362	\$270,080	\$156,714	\$194,527	\$240,000		TOTAL SNOW & ICE	\$240,000	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	BOARD OF HEALTH	FY2025 TA Recommended	% Inc. vs. LY
\$71,793	\$72,345	\$73,608	\$73,743	\$80,879	\$74,473	\$82,558	0151001 51010	HEALTH OFFICER	\$84,272	2.08%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0151001 51016	CLERICAL'S SAL. & WAGES	\$0	0.00%
		\$35,987	\$0	\$0	\$11,996	\$0	0151001 51020	ANIMAL CONTROL OFFICER	\$0	0.00%
\$0	\$0	\$385	\$499	\$994	\$376	\$1,165	0151001 51030	OVERTIME	\$1,165	0.00%
\$9,414	\$38,118	\$77,244	\$70,894	\$75,137	\$54,161	\$76,443	0151001 51032	NURSE	\$76,443	0.00%
\$1,381	\$0	\$0	\$0	\$0	\$276	\$0	0151001 51100	OTHER COMPENSATION	\$0	0.00%
\$1,250	\$1,850	\$1,850	\$1,850	\$1,850	\$1,730	\$1,850	0151001 51106	LONGEVITY	\$1,850	0.00%
\$900	\$600	\$1,800	\$600	\$600	\$900	\$0	0151001 51107	SICK INCENTIVE	\$0	0.00%
\$728	\$602	\$313	\$280	\$0	\$385	\$0	0151001 51119	STIPEND	\$0	0.00%
\$85,466	\$113,515	\$191,187	\$147,866	\$159,460	\$144,297	\$162,016	0151001	PERSONNEL SUBTOTAL	\$163,730	1.06%
\$0	\$97	\$0	\$0	\$0	\$19	\$300	0151002 52000	BOARD EXPENSES	\$300	0.00%
\$586	\$240	\$80	\$360	\$150	\$283	\$800	0151002 52027	INSPECTIONS & TESTS	\$800	0.00%
\$6,305	\$6,777	\$4,993	\$2,743	\$4,916	\$5,147	\$6,900	0151002 52029	FLU SHOTS	\$6,900	0.00%
\$125	\$184	\$21	\$0	\$0	\$66	\$100	0151002 52090	TRAVEL IN STATE	\$100	0.00%
\$953	\$737	\$326	\$520	\$966	\$700	\$1,900	0151002 52170	MEMBERSHIPS/PROF DEVELOPMENT	\$1,900	0.00%
\$1,280	\$240	\$16,250	\$16,000	\$12,000	\$9,154	\$20,000	0151002 52191	OUTSIDE SERVICES	\$20,000	0.00%
\$1,562	\$1,527	\$2,779	\$922	\$996	\$1,557	\$2,500	0151002 52230	OFFICE SUPPLIES/EXPENSES	\$2,500	0.00%
\$975	\$394	\$1,373	\$9	\$677	\$686	\$800	0151002 52500	STATE MANDATED CHARGES	\$800	0.00%
\$244	\$145	\$115	\$0	\$0	\$101	\$0	0151002 54800	FUEL	\$0	0.00%
\$12,028	\$10,340	\$25,936	\$20,554	\$19,706	\$17,713	\$33,300	0151002	EXPENSE SUBTOTAL	\$33,300	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$97,494	\$123,855	\$217,123	\$168,419	\$179,166	\$162,010	\$195,316		TOTAL BOARD OF HEALTH	\$197,030	0.88%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SOLID WASTE	FY2025 TA Recommended	% Inc. vs. LY
\$1,307,350	\$1,463,324	\$1,517,073	\$1,364,023	\$127,722	\$1,155,898	\$0	0151005 52420	RUBBISH REMOVAL	\$0	0.00%
\$1,307,350	\$1,463,324	\$1,517,073	\$1,364,023	\$127,722	\$1,155,898	\$0	0151005	EXPENSE SUBTOTAL	\$0	0.00%
\$1,307,350	\$1,463,324	\$1,517,073	\$1,364,023	\$127,722	\$1,155,898	\$0		TOTAL SOLID WASTE	\$0	0.00%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SENIOR CENTER	FY2025 TA Recommended	% Inc. vs. LY
\$25,813	\$30,126	\$3,933	\$0	\$0	\$11,974	\$0	0154101 51010	DIRECTOR	\$0	0.00%
\$0	\$0	\$6,833	\$81,648	\$85,856	\$34,867	\$86,635	0154101 51015	EXECUTIVE DIRECTOR	\$88,434	2.08%
\$26,045	\$25,390	\$17,757	\$8,836	\$8,466	\$17,299	\$10,534	0154101 51016	ADMINISTRATIVE ASSISTANT	\$10,753	2.08%
\$34,093	\$42,678	\$42,008	\$41,995	\$55,031	\$43,161	\$56,058	0154101 51026	ASST DIRECTOR/OUTREACH WORKER	\$68,850	22.82%
\$15,332	\$13,150	\$12,818	\$19,795	\$21,337	\$16,487	\$20,000	0154101 51027	VAN DRIVER	\$20,000	0.00%
			\$2,842	\$74		\$0	0154101 51044	PART TIME STAFF	\$0	0.00%
						\$0	0154101 51106	LONGEVITY	\$602	0.00%
\$0	\$0	\$400	\$300	\$100	\$160	\$0	0154101 51107	SICK INCENTIVE	\$0	0.00%
		\$0	\$39,694	\$56,079	\$31,925	\$57,179	0154101 51121	ACTIVITIES COORDINATOR	\$58,366	2.08%
\$101,283	\$111,344	\$83,748	\$195,111	\$226,943	\$155,872	\$230,406	0154101	PERSONNEL SUBTOTAL	\$247,005	7.20%
\$1,022	\$2,314	\$4,094	\$7,362	\$3,736	\$3,706	\$2,000	0154103 52026	VEHICLE MAINTENANCE	\$5,000	150.00%
\$2,104	\$1,364	\$496	\$1,696	\$1,245	\$1,381	\$2,000	0154103 52193	GENERAL MAINTENANCE	\$1,000	-50.00%
\$0	\$0	\$1,925	\$4,444	\$3,485	\$1,971	\$2,250	0154103 52230	OFFICE SUPPLIES/EXPENSES	\$3,500	55.56%
\$1,269	\$1,212	\$459	\$1,450	\$2,105	\$1,299	\$2,200	0154103 52232	JANITORIAL SUPPLIES	\$2,000	-9.09%
\$0	\$1,448	\$1,324	\$4,245	\$3,004	\$2,004	\$5,500	0154103 52505	COMMUNITY PROGRAMS	\$3,000	-45.45%
\$0	\$0	\$4,477	\$3,898	\$12,321	\$4,139	\$15,000	0154103 52507	ADULT CARE SERVICES	\$15,700	4.67%
\$2,265	\$2,007	\$1,230	\$2,974	\$3,533	\$2,402	\$2,300	0154103 54800	FUEL	\$3,250	41.30%
\$0	\$0	\$302	\$1,913	\$225	\$488	\$2,000	0154103 58500	EQUIPMENT	\$1,000	-50.00%
\$18,310	\$13,909	\$14,306	\$27,981	\$29,654	\$17,389	\$33,250	0154103	EXPENSE SUBTOTAL	\$34,450	3.61%
\$119,593	\$125,253	\$98,054	\$223,092	\$256,598	\$173,261	\$263,656		TOTAL SENIOR CENTER	\$281,455	6.75%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	VETERAN'S SERVICES	FY2025 TA Recommended	% Inc. vs. LY
\$30,000	\$0	\$30,000	\$60,000	\$33,200	\$30,640	\$33,200	0154302 52194	VETERAN'S AGENT SERVICES	\$33,200	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0154302 52230	OFFICE SUPPLIES/EXPENSES	\$0	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	0154302 53015	MEMORIAL DAY	\$0	0.00%
\$300	\$0	\$0	\$0	\$0	\$60	\$0	0154302 53020	VETERAN'S DAY	\$0	0.00%
\$30,300	\$0	\$30,000	\$60,000	\$33,200	\$30,700	\$33,200	0154302	EXPENSE SUBTOTAL	\$33,200	0.00%
\$49,217	\$47,019	\$35,314	\$30,252	\$42,209	\$40,802	\$50,000	0154303 53010	ASSISTANCE	\$50,000	0.00%
\$49,217	\$47,019	\$35,314	\$30,252	\$42,209	\$40,802	\$50,000	0154303	EXPENSE SUBTOTAL	\$50,000	0.00%
\$79,517	\$47,019	\$65,314	\$90,252	\$75,409	\$71,502	\$83,200		TOTAL VETERAN'S SERVICES	\$83,200	0.00%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	LIBRARY	FY2025 TA Recommended	% Inc. vs. LY
\$84,123	\$84,770	\$86,324	\$73,416	\$96,154	\$84,957	\$103,962	0161001 51010	DIRECTOR	\$104,040	0.08%
\$63,621	\$64,111	\$65,230	\$65,349	\$67,490	\$65,160	\$70,190	0161001 51011	ASSISTANT DIRECTOR	\$70,932	1.06%
\$24,520	\$25,434	\$26,089	\$26,962	\$27,256	\$26,052	\$28,486	0161001 51015	LIBRARY ADMINISTRATIVE ASST (CBA)	\$28,508	0.08%
\$58,650	\$49,177	\$50,177	\$77,699	\$70,906	\$61,322	\$93,230	0161001 51045	CHILDREN'S DEPARTMENT (CBA)	\$97,574	4.66%
\$40,656	\$42,983	\$46,425	\$51,350	\$47,203	\$45,723	\$164,676	0161001 51046	CIRCULATION DEPARTMENT (CBA)	\$168,131	2.10%
\$49,379	\$52,440	\$54,065	\$79,235	\$80,464	\$63,117	\$103,557	0161001 51047	REFERENCE DEPARTMENT (CBA)	\$151,030	45.84%
\$66,768	\$56,804	\$50,976	\$44,119	\$36,558	\$51,045	\$0	0161001 51049	LIBRARY ASSISTANTS (CBA)	\$0	0.00%
\$46,919	\$59,214	\$46,388	\$58,270	\$59,076	\$53,973	\$0	0161001 51051	ADULT ASSISTANTS - P/T (CBA)	\$0	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$32,122	\$23,023	\$34,722	\$35,437	\$39,651	\$32,991	\$41,420	0161001 51052	AV PROCESSORS (CBA)	\$0	-100.00%
\$22,504	\$51,961	\$43,409	\$20,591	\$13,752	\$30,443	\$0	0161001 51054	LIBRARIAN (CBA)	\$0	0.00%
\$3,712	\$6,260	\$3,425	\$930	\$9,750	\$4,815	\$2,000	0161001 51100	OTHER COMPENSATION (CBA)	\$0	-100.00%
\$7,340	\$6,340	\$6,401	\$3,351	\$5,463	\$5,779	\$4,729	0161001 51106	LONGEVITY (CBA)	\$5,502	16.35%
\$2,701	\$3,537	\$4,008	\$1,109	\$1,089	\$2,489	\$0	0161001 51107	SICK INCENTIVE (CBA)	\$0	0.00%
\$520,006	\$526,056	\$517,641	\$537,816	\$554,811	\$527,868	\$612,250	0161001	PERSONNEL SUBTOTAL	\$625,717	2.20%
\$5,847	\$2,723	\$1,830	\$517	\$1,709	\$2,525	\$1,400	0161002 52000	BUILDING EXPENSES	\$2,000	42.86%
\$0	\$0	\$0	\$0	\$0	\$0	\$50	0161002 52090	TRAVEL IN STATE	\$50	0.00%
\$1,861	\$0	\$170	\$800	\$2,350	\$1,036	\$2,000	0161002 52105	PROGRAMMING	\$5,000	150.00%
\$1,500	\$0	\$0	\$189	\$0	\$338	\$0	0161002 52180	TRAINING/TESTING	\$0	0.00%
\$46,822	\$63,438	\$74,901	\$78,496	\$79,517	\$68,635	\$82,000	0161002 52191	OUTSIDE SERVICES	\$83,000	1.22%
\$874	\$1,166	\$997	\$1,115	\$1,399	\$1,110	\$1,800	0161002 52230	OFFICE SUPPLIES/EXPENSES	\$2,000	11.11%
\$0	\$0	\$3,622	\$651	\$3,839	\$1,622	\$7,500	0161002 52505	COMMUNITY PROGRAMS	\$0	-100.00%
\$627	\$598	\$110	\$744	\$694	\$555	\$1,000	0161002 53022	TELEPHONES (MOST DEPTS.)	\$1,200	20.00%
\$57,531	\$67,925	\$81,630	\$82,512	\$89,509	\$75,821	\$95,750	0161002	EXPENSE SUBTOTAL	\$93,250	-2.61%
\$118,980	\$106,927	\$84,711	\$110,123	\$127,340	\$109,616	\$135,000	0161003 55010	LIBRARY MATERIALS	\$134,750	-0.19%
\$118,980	\$106,927	\$84,711	\$110,123	\$127,340	\$109,616	\$135,000	0161003	EXPENSE SUBTOTAL	\$134,750	-0.19%
\$696,517	\$700,907	\$683,982	\$730,451	\$771,660	\$713,305	\$843,000		TOTAL LIBRARY	\$853,717	1.27%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	RECREATION (GF)	FY2025 TA Recommended	% Inc. vs. LY
\$25,000	\$28,870	\$24,466	\$18,494	\$25,784	\$24,523	\$25,000	0163001 51026	AUXILIARY STAFF	\$25,000	0.00%
\$25,000	\$28,870	\$24,466	\$18,494	\$25,784	\$24,523	\$25,000	0163001	PERSONNEL SUBTOTAL	\$25,000	0.00%
\$10,481	\$10,642	\$11,989	\$12,338	\$16,527	\$12,395	\$15,000	0163002 52230	BEACH STICKER PROCESSING & SUP	\$15,000	0.00%
\$0	\$3,715	\$3,014	\$6,072	\$3,244	\$3,209	\$3,000	0163002 52330	LIFEGUARD SUPPLIES	\$3,000	0.00%
\$9,997	\$6,700	\$13,678	\$8,819	\$7,000	\$9,239	\$7,000	0163002 52500	COMMUNITY EVENTS	\$7,200	2.86%
\$18,400	\$5,953	\$0	\$5,075	\$7,675	\$7,421	\$10,000	0163002 52503	4th of July	\$10,000	0.00%
\$254	\$0	\$43	\$0	\$0	\$60	\$0	0163002 54800	FUEL	\$0	0.00%
\$39,132	\$27,009	\$28,724	\$32,304	\$34,446	\$32,323	\$35,000	0163002	EXPENSE SUBTOTAL	\$35,200	0.57%
\$64,132	\$55,879	\$53,190	\$50,798	\$60,230	\$56,846	\$60,000		TOTAL RECREATION (GF)	\$60,200	0.33%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DEBT SERVICE	FY2025 TA Recommended	% Inc. vs. LY
\$2,490,866	\$2,280,865	\$2,725,021	\$2,653,472	\$4,075,139	\$2,845,073	\$3,869,739	0171002 57600	PRINCIPAL	\$3,895,987	0.68%
\$813,876	\$772,804	\$788,212	\$738,957	\$2,772,147	\$1,177,199	\$3,195,105	0171002 57610	INTEREST	\$3,608,196	12.93%
\$2,550	\$1,651	\$1,079	\$500	\$500	\$1,256	\$5,000	0171002 57630	BOND ISSUANCE COSTS	\$1,000	-80.00%
\$3,307,292	\$3,055,320	\$3,514,313	\$3,392,929	\$6,847,786	\$4,023,528	\$7,069,844	0171002	EXPENSE SUBTOTAL	\$7,505,183	6.16%
\$3,307,292	\$3,055,320	\$3,514,313	\$3,392,929	\$6,847,786	\$4,023,528	\$7,069,844		TOTAL DEBT SERVICE	\$7,505,183	6.16%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	EMPLOYEE BENEFITS	FY2025 TA Recommended	% Inc. vs. LY
\$482,705	\$486,829	\$499,113	\$534,413	\$587,529	\$518,118	\$530,000	0191402 53028	PAYROLL TAX	\$530,000	0.00%
\$5,275	\$21,129	\$33,232	\$23,479	\$15,163	\$19,655	\$15,000	0191402 53031	UNEMPLOYMENT	\$10,000	-33.33%
\$77,420	\$119,638	\$106,852	\$97,654	\$100,582	\$100,429	\$110,000	0191402 57010	INJURY POLICE/FIRE	\$110,000	0.00%
\$251,228	\$283,594	\$365,055	\$411,185	\$267,620	\$315,736	\$295,800	0191402 57011	WORKERS COMP BENEFITS	\$301,716	2.00%
\$5,290,376	\$5,533,420	\$5,949,459	\$6,220,098	\$6,610,839	\$5,920,838	\$7,282,701	0191402 57050	EMPLOYEE GROUP/HEALTH	\$6,972,254	-4.26%
\$5,034,769	\$5,187,179	\$5,210,520	\$5,347,027	\$5,603,587	\$5,276,616	\$5,934,124	0191402 57070	CONTRIB PENSION CONTRIB	\$6,211,662	4.68%
\$34,297	\$27,398	\$13,599	\$13,599	\$13,599	\$20,498	\$13,600	0191402 57080	NON-CONTRIB PENSION CONT	\$0	-100.00%
\$11,176,069	\$11,659,187	\$12,177,830	\$12,647,455	\$13,198,919	\$12,171,892	\$14,181,225	0191402	EXPENSE SUBTOTAL	\$14,135,632	-0.32%
\$11,176,069	\$11,659,187	\$12,177,830	\$12,647,455	\$13,198,919	\$12,171,892	\$14,181,225		TOTAL EMPLOYEE BENEFITS	\$14,135,632	-0.32%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	REGIONAL VOC TECH	FY2025 TA Recommended	% Inc. vs. LY
\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	10300 5200	SCHOOL EXPENSES-REG VOC	\$436,046	-14.58%
\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475	10300	TOTAL REGIONAL VOC TECH	\$436,046	-14.58%
\$337,202	\$500,255	\$547,019	\$587,126	\$630,472	\$520,415	\$510,475		TOTAL REGIONAL VOC TECH	\$436,046	-14.58%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	PUBLIC SCHOOLS	FY2025 TA Recommended	% Inc. vs. LY
\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	0199202 59000	SWAMPSCOTT PUBLIC SCHOOLS	\$32,199,096	3.84%
\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713	0199202	TOTAL PUBLIC SCHOOLS	\$32,199,096	3.84%
		\$0	\$0	\$0	\$0	\$0		<i>Nahant Tuition Revolving</i>	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0		<i>Special Education Tuition Revolving</i>	\$0	0.00%
\$29,278,991	\$29,820,402	\$28,632,254	\$29,376,863	\$30,222,917	\$29,466,285	\$31,008,713		TOTAL PUBLIC SCHOOLS (incl Revolving Funds)	\$32,199,096	3.84%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ESTIMATE (NOT AN APPROPRIATION)	Org / Obj	STATE ASSESSMENTS	FY2025 TA Recommended	% Inc. vs. LY
\$21,169	\$21,474	\$22,761	\$23,411	\$24,120	\$22,587	\$25,278	10800 56520	MOSQUITO CONTROL PROJECTS	\$25,976	2.76%
\$5,253	\$5,338	\$5,563	\$5,734	\$5,788	\$5,535	\$6,111	10800 56530	AIR POLLUTION DISTRICTS	\$6,264	2.50%
\$7,542	\$7,752	\$8,174	\$8,428	\$8,440	\$8,067	\$8,783	10800 56540	METRO. AREA PLANNING	\$9,002	2.49%
\$16,340	\$16,340	\$14,460	\$11,700	\$10,560	\$13,880	\$10,560	10800 56545	RMV NON-RENEWAL SURCHARGE	\$11,660	10.42%
\$319,031	\$327,911	\$341,060	\$346,473	\$348,947	\$336,684	\$367,562	10800 56550	MBTA	\$380,799	3.60%
\$115,000	\$52,248	\$71,304	\$106,999	\$168,104	\$102,731	\$168,951	10800 56570	School Choice Assessment	\$178,857	5.86%
\$389,696	\$675,812	\$822,109	\$1,170,217	\$1,196,103	\$850,787	\$1,293,632	10800 56580	Charter School Assessment	\$1,176,178	-9.08%
\$23,551	\$24,479	\$0	\$0	\$0	\$9,606	\$36,023	10800 56581	PUBLIC LIBRARY OFFSET	\$37,552	4.24%
\$897,582	\$1,131,354	\$1,285,431	\$1,672,962	\$1,762,062	\$1,349,878	\$1,916,900	10800	EXPENSE SUBTOTAL (NOT A VOTED APPROPRIATION)	\$1,826,288	-4.73%
\$897,582	\$1,131,354	\$1,285,431	\$1,672,962	\$1,762,062	\$1,349,878	\$1,916,900		TOTAL STATE ASSESSMENTS	\$1,826,288	-4.73%
\$60,182,374	\$61,203,778	\$61,447,017	\$63,800,404	\$67,693,408	\$63,008,145	\$70,136,465		GENERAL FUND TOTAL	\$72,195,889	2.94%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SEWER ENTERPRISE FUND	FY2025 TA Recommended	% Inc. vs. LY
\$313,492	\$316,639	\$320,851	\$227,642	\$227,642	\$281,253	\$243,090	90151 5100	PERSONNEL (CBA)	\$243,090	0.00%
\$0	\$0	\$406	\$31,998	\$31,998	\$12,880	\$35,242	90151 51010	DIRECTOR (CONTRACT)	\$35,242	0.00%
\$0	\$0	\$679	\$53,532	\$53,532	\$21,549	\$59,510	90151 51016	CLERICAL (CBA)	\$59,510	0.00%
\$9,212	\$10,495	\$4,344	\$12,500	\$12,500	\$9,810	\$10,500	90151 51030	OVERTIME (CBA)	\$10,500	0.00%
\$24,307	\$23,049	\$20,849	\$23,500	\$23,500	\$23,041	\$10,500	90151 51039	STANDBY (CBA)	\$10,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$23,500	90151 51041	SEWER BLOCKS	\$23,500	0.00%
\$683	\$1,500	\$947	\$2,100	\$2,100	\$1,466	\$2,000	90151 51043	POLICE DETAILS	\$2,000	0.00%
\$500	\$0	\$0	\$1,250	\$1,250	\$600	\$0	90151 51100	OTHER COMPENSATION	\$0	0.00%
\$1,000	\$2,025	\$1,439	\$2,763	\$2,763	\$1,998	\$1,638	90151 51106	LONGEVITY (CBA)	\$1,638	0.00%
\$0	\$75	\$250	\$1,050	\$1,050	\$485	\$0	90151 51107	SICK INCENTIVE	\$0	0.00%
\$0	\$0	\$373	\$29,420	\$29,420	\$11,843	\$40,000	90151 51150	ENGINEER	\$40,000	0.00%
\$349,193	\$353,783	\$350,137	\$385,755	\$385,755	\$364,925	\$425,980	90151	PERSONNEL SUBTOTAL	\$425,980	0.00%
\$20,000	\$19,757	\$22,082	\$25,000	\$25,000	\$22,368	\$30,000	90152 52000	FUEL	\$30,000	0.00%
\$21,636	\$24,042	\$18,470	\$25,000	\$25,000	\$22,830	\$25,000	90152 52026	EQUIPMENT/MAINTENANCE	\$25,000	0.00%
\$0	\$0	\$0	\$25,000	\$25,000	\$10,000	\$0	90152 52042	CONSULTING SERVICES	\$0	0.00%
\$147,212	\$203,936	\$149,079	\$210,000	\$210,000	\$184,045	\$200,000	90152 52191	LIFT STATION OPER/MAINT	\$200,000	0.00%
\$0	\$4,340	\$6,396	\$6,000	\$6,000	\$4,547	\$7,000	90152 52241	SEWER BILLS	\$7,000	0.00%
\$84,620	\$82,607	\$76,661	\$75,000	\$75,000	\$78,777	\$80,000	90152 52335	OPER EXP ELECTRIC	\$80,000	0.00%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$1,721	\$3,124	\$2,500	\$2,500	\$2,500	\$2,469	\$2,500	90152 52410	UNIFORMS	\$2,500	0.00%
\$62,931	\$56,999	\$42,075	\$65,000	\$65,000	\$58,401	\$65,000	90152 52990	EXPENSES	\$65,000	0.00%
\$0	\$50,000	\$0	\$50,000	\$50,000	\$30,000	\$50,000	90152 53007	PAVING	\$50,000	0.00%
\$0	\$0	\$0	\$30,000	\$30,000	\$12,000	\$30,000	90152 53024	SEWER RESERVE FUND	\$30,000	0.00%
\$2,500	\$6,000	\$0	\$0	\$0	\$1,700	\$0	90152 53034	PROCUREMENT SERVICES	\$0	0.00%
\$856,359	\$833,646	\$907,657	\$1,250,000	\$1,250,000	\$1,019,532	\$1,000,000	90152 58611	LYNN SEWER ASSESSMENT	\$892,763	-10.72%
\$1,196,979	\$1,284,451	\$1,224,920	\$1,763,500	\$1,763,500	\$1,446,670	\$1,489,500	90152	EXPENSE SUBTOTAL	\$1,382,263	-7.20%
\$411,204	\$447,694	\$456,648	\$456,648	\$456,648	\$445,768	\$468,781	90159 51100	INDIRECT TOWN SERVICES	\$496,465	5.91%
\$294	\$269	\$243	\$1,000	\$1,000	\$561	\$1,000	90159 52300	ADMINISTRATION FEES/CHRG	\$1,000	0.00%
\$143,511	\$148,380	\$118,370	\$146,166	\$146,166	\$140,519	\$124,008	90159 57070	PENSION CONTRIBUTION	\$152,681	23.12%
\$268,276	\$238,616	\$314,805	\$315,040	\$315,040	\$290,355	\$331,167	90159 57600	PRINCIPAL ON BONDS	\$330,293	-0.26%
\$108,087	\$138,924	\$144,959	\$135,953	\$135,953	\$132,775	\$193,749	90159 57610	INTEREST ON BONDS	\$176,677	-8.81%
\$931,372	\$973,883	\$1,035,025	\$1,054,807	\$1,054,807	\$1,009,979	\$1,118,705	90159	EXPENSE SUBTOTAL	\$1,157,116	3.43%
\$2,477,544	\$2,612,117	\$2,610,083	\$3,204,062	\$3,204,062	\$2,821,574	\$3,034,185		TOTAL SEWER ENTERPRISE FUND	\$2,965,359	-2.27%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	WATER ENTERPRISE FUND	FY2025 TA Recommended	% Inc. vs. LY
\$267,273	\$348,759	\$352,455	\$214,287	\$214,287	\$279,412	\$240,877	90251 5100	PERSONNEL (CBA)	\$240,877	0.00%
\$0	\$0	\$406	\$31,998	\$31,998	\$12,880	\$35,242	90251 51010	DIRECTOR (CONTRACT)	\$35,242	0.00%
\$0	\$0	\$0	\$53,532	\$53,532	\$21,413	\$59,510	90251 51016	CLERICAL (CBA)	\$59,510	0.00%
\$7,756	\$6,302	\$11,430	\$15,000	\$15,000	\$11,097	\$20,000	90251 51030	OVERTIME (CBA)	\$20,000	0.00%
\$22,968	\$23,488	\$17,756	\$23,500	\$23,500	\$22,242	\$23,500	90251 51039	STANDBY (CBA)	\$23,500	0.00%
\$4,666	\$5,100	\$0	\$5,775	\$5,775	\$4,263	\$6,000	90251 51041	FLUSHING HYDRANTS	\$6,000	0.00%
\$2,958	\$3,463	\$3,196	\$4,000	\$4,000	\$3,523	\$2,000	90251 51043	POLICE DETAILS	\$2,000	0.00%
\$0	\$100	\$0	\$0	\$0	\$20	\$0	90251 51044	WATER TOWER SURVEYOR	\$0	0.00%
\$1,851	\$0	\$0	\$1,250	\$1,250	\$870	\$0	90251 51100	OTHER COMPENSATION	\$0	0.00%
\$3,550	\$3,650	\$2,482	\$5,138	\$5,138	\$3,992	\$3,588	90251 51106	LONGEVITY (CBA)	\$3,588	0.00%
\$300	\$875	\$150	\$1,050	\$1,050	\$685	\$0	90251 51107	SICK INCENTIVE	\$0	0.00%
\$8,736	\$8,736	\$8,064	\$8,800	\$8,800	\$8,627	\$17,160	90251 51119	STIPEND (CBA- LICENSES)	\$17,160	0.00%
\$0	\$0	\$373	\$29,420	\$29,420	\$11,843	\$40,000	90251 51150	ENGINEER	\$40,000	0.00%
\$320,057	\$400,472	\$396,311	\$393,750	\$393,750	\$380,868	\$447,877	90251	PERSONNEL SUBTOTAL	\$447,877	0.00%

\$20,584	\$17,960	\$22,082	\$25,000	\$25,000	\$22,125	\$30,000	90252 52000	FUEL	\$30,000	0.00%
\$21,741	\$26,109	\$15,862	\$25,000	\$25,000	\$22,743	\$25,000	90252 52026	EQUIPMENT/MAINTENANCE	\$25,000	0.00%
\$5,723	\$8,389	\$6,149	\$6,000	\$6,000	\$6,452	\$7,000	90252 52241	WATER BILLS	\$7,000	0.00%
\$2,570	\$1,832	\$2,463	\$2,500	\$2,500	\$2,373	\$2,500	90252 52410	UNIFORMS	\$2,500	0.00%
\$104,026	\$146,802	\$95,920	\$100,000	\$100,000	\$109,350	\$100,000	90252 52990	EXPENSES	\$100,000	0.00%
\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$40,000	\$50,000	90252 53007	PAVING	\$50,000	0.00%
\$0	\$0	\$0	\$25,000	\$25,000	\$10,000	\$25,000	90252 53024	WATER RESERVE FUND	\$25,000	0.00%
\$2,500	\$6,000	\$0	\$0	\$0	\$1,700	\$0	90252 53034	PROCUREMENT SERVICES	\$0	0.00%
\$2,026,276	\$2,165,563	\$2,347,547	\$2,584,313	\$2,584,313	\$2,341,602	\$2,700,000	90252 58611	MWRA WATER	\$2,501,555	-7.35%
\$2,183,420	\$2,422,656	\$2,540,024	\$2,817,813	\$2,817,813	\$2,556,345	\$2,939,500	90252	EXPENSE SUBTOTAL	\$2,741,055	-6.75%

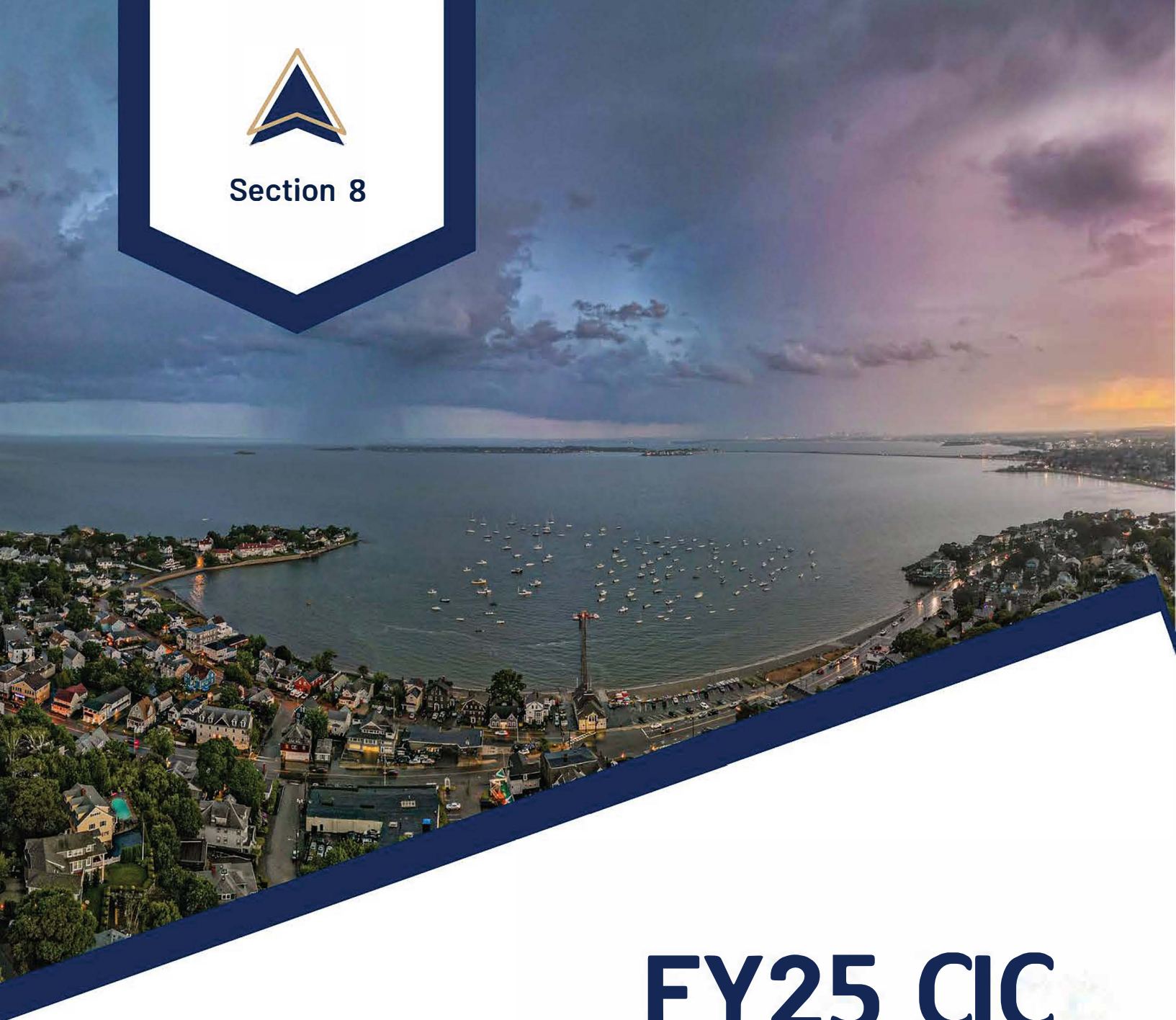
\$411,203	\$447,694	\$456,648	\$456,648	\$456,648	\$445,768	\$469,331	90259 51100	INDIRECT TOWN SERVICES	\$496,965	5.89%
\$145,130	\$143,378	\$143,934	\$143,310	\$143,310	\$143,812	\$145,410	90259 57070	PENSION CONTRIBUTION	\$149,376	2.73%
\$397,053	\$507,053	\$505,215	\$505,000	\$505,000	\$483,864	\$515,000	90259 57600	PRINCIPAL ON BONDS	\$455,000	-11.65%
\$0	\$0	\$0	\$0	\$0	\$0	\$5,250	90259 57610	INTEREST ON BONDS	\$3,500	-33.33%
\$953,386	\$1,098,125	\$1,095,581	\$1,104,958	\$1,104,958	\$1,073,445	\$1,134,991	90259	EXPENSE SUBTOTAL	\$1,104,841	-2.66%
\$3,456,864	\$3,921,253	\$4,031,916	\$4,316,521	\$4,316,521	\$4,010,658	\$4,522,368		TOTAL WATER ENTERPRISE FUND	\$4,293,773	-5.05%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	PEG ENTERPRISE FUND	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$800	\$6,251	\$20,040	\$20,040	\$9,426	\$39,831	90351 51044	ASSISTANT PRODUCER	\$46,860	17.65%

2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	DESCRIPTION	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$20,000	\$29,406	\$26,520	\$26,520	\$20,489	\$27,591	90351 51119	PEG COORDINATOR STIPEND	\$28,143	2.00%
\$0	\$6,158	\$4,881	\$29,980	\$29,980	\$14,200	\$36,790	90351 51122	VIDEO INTERNS	\$37,480	1.88%
\$0	\$26,958	\$40,538	\$76,540	\$76,540	\$44,115	\$104,212	90351	PERSONNEL SUBTOTAL	\$112,483	7.94%
\$0	\$4,862	\$7,599	\$50,000	\$50,000	\$22,492	\$28,500	90352 52025	NEW EQUIPMENT	\$4,000	-85.96%
\$0	\$7,580	\$8,833	\$21,120	\$21,120	\$11,731	\$17,100	90352 52026	EQUIPMENT MAINTENANCE	\$13,600	-20.47%
\$0	\$2,834	\$3,701	\$11,350	\$11,350	\$5,847	\$10,950	90352 52170	DUES/SUBSCRIPTIONS	\$11,200	2.28%
\$0	\$0	\$0	\$2,150	\$2,150	\$860	\$4,450	90352 52180	TRAINING	\$8,950	101.12%
\$0	\$1,814	\$1,144	\$5,600	\$5,600	\$2,832	\$5,015	90352 52230	GENERAL SUPPLIES	\$7,222	44.01%
\$0	\$134,171	\$174,949	\$165,756	\$165,756	\$128,126	\$0	90358 52000	SMALL CAPITAL & OTHER EXPENSES	\$30,175	0.00%
\$0	\$0	\$0	\$12,750	\$12,750	\$5,100	\$14,770	90359 51100	INDIRECT TOWN SERVICES	\$12,770	-13.54%
\$0	\$151,261	\$196,226	\$268,726	\$268,726	\$176,988	\$80,785	90358	EXPENSE SUBTOTAL	\$87,917	8.83%
\$0	\$178,219	\$236,764	\$345,266	\$345,266	\$221,103	\$184,997		TOTAL PEG	\$200,400	8.33%
2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	5 Year Average (19-23)	2024 ATM Voted	Org / Obj	SOLID WASTE ENTERPRISE FUND	FY2025 TA Recommended	% Inc. vs. LY
\$0	\$0	\$0	\$0	\$0	\$0	\$8,500	90451 51030	DPW OVERTIME (CBA)	\$8,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$8,500	90451	PERSONNEL SUBTOTAL	\$8,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$1,504,082	90451 52000	SOLID WASTE & RECYCLING CONTRACT	\$1,532,227	1.87%
\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	90451 52420	YARD WASTE	\$12,000	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$10,500	90451 52423	WASTE ZERO	\$10,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$500	90451 52424	REPLACEMENT CARTS & PARTS	\$500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$500	90451 52425	MATTRESS RECYCLING	\$500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$4,992	90451 52426	COMPOSTING	\$4,992	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	90451 52427	SOLID WASTE ADVISORY EXPENSE	\$2,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	90451 52428	EXPENSES & MAILINGS	\$1,500	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	90451 52429	HAZARDOUS MATERIAL DROPOFF	\$5,000	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	90451 51100	INDIRECT TOWN SERVICES	\$0	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$1,541,574	90451	EXPENSE SUBTOTAL	\$1,569,719	1.83%
\$0	\$0	\$0	\$0	\$0	\$0	\$1,550,074		TOTAL SOLID WASTE	\$1,578,219	1.82%
\$5,934,408	\$6,711,589	\$6,878,762	\$7,865,849	\$7,865,849	\$7,053,335	\$9,291,624		ENTERPRISE FUNDS TOTALS	\$9,037,752	-2.73%
\$66,120,848	\$67,917,256	\$68,328,737	\$71,666,253	\$75,559,257	\$70,061,479	\$79,428,089		TOTAL APPROPRIATIONS (GF & EF)	\$81,233,641	2.27%



Section 8



FY25 CIC

Team Budget

Town of Swampscott



New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
		<i>*Borrowing - General Fund</i>	15	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	DPW	Eisman's Beach Seawall Raise		\$ 320,000		\$ 3,200,000							
		<i>*Borrowing - General Fund</i>	10	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	DPW	Shade Trees		\$ 50,000			\$ 50,000			\$ 50,000			\$ 50,000
		<i>*Free Cash</i>		\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
y	DPW	Stacey's Brook Outfall Flood Gate		\$ 320,000									
		<i>*Borrowing - General Fund</i>	10	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	86 Burrill St Exterior Improvements and Electrical Upgrades		\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	89 Burrill St Accessibility and Fire Protection		\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Bottle Fill Stations		\$ 60,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Borrowing - General Fund</i>	10	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Cemetery Building Exterior Improvements		\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	15	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Clarke Renovation			\$ 450,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	30	\$ -	\$ 450,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	DPW Yard Construction		\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	30	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	DPW Yard Improvements & Site Study		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	15	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Electrification of HVAC Systems – Field House and Pump House		\$ 150,000									
		<i>*Borrowing - General Fund</i>	15	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Borrowing - Sewer Fund</i>	15	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Grants - State</i>		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Utility Incentives</i>		TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	EV Charging Stations/Climate Action Initiatives		\$ 75,000	\$ 75,000		\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
		<i>*Borrowing - General Fund</i>	10	\$ 75,000	\$ 75,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -

New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
		*Grants - Federal		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Facilities Director Electric Vehicle		\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	5	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Grants - State		\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Field House Improvements		\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Fire Station Improvements		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - General Fund	20	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Fire Station Renovation		\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Fish House Electrical & Fire Protection Improvements		\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Fish House Exterior Improvements		\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	15	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Forest Ave Baseball Field Storage Building Replacement		\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -			
		*Borrowing - General Fund	25	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -
		*Private Donations						\$ 100,000					
y	Facilities	Forest Ave MS Lower Lot Paving		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	15	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Green Communities Projects		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		*Grants - State		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Facilities	High School & Middle School Paving		\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	15	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	High School Guidance Office Renovation		\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	15	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	High School Lobby & Cafeteria Flooring		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	High School Roof Replacement/Restoration		\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -			

New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	High School RTU & Controls Improvements		\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	High School Security Upgrades		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	15	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	High School Sprinkler Repairs		\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Library Controls & Electrical		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Library Entries		\$ 800,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ 800,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Library Flooring Replacement		\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -			
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Middle School & High School Landscaping Improvements			\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	15	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Middle School Major Renovation		\$ -	\$ -		\$ 1,000,000	\$ 60,000,000	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	10	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<i>*Borrowing - General Fund</i>	30					\$ 60,000,000					
		<i>*Grants - State</i>						\$ 40,000,000					
	Facilities	Middle School Media Center Improvements		\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Middle School Security Upgrades		\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	20	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Municipal Buildings Solar Canopy		\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	15	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Pump House Roof and Solar PV System		\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		<i>*Borrowing - General Fund</i>	20	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Replace Field House with Combined Field House/Community Center		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000			
		<i>*Borrowing - General Fund</i>	30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -

New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
	Facilities	Roofing Forest Ave Field Complex		\$ 20,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ 20,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	School Network Upgrades		\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	5	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Grants - Federal		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Town Hall Basement Renovation		\$ 50,000		\$ 300,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	10	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - General Fund	20	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Town Hall Exterior Restoration Phase II		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Facilities	Town Hall HVAC Upgrades		\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	20	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Facilities	Town Hall Interior Upgrades		\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$			
		*Borrowing - General Fund	20	\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$ \$	\$ -	\$ -	\$ -
y	Facilities	Water Main for Sprinkler System***		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	20	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fire	New Ladder Truck		\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	15	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fire	Replace Car 22		\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Grants - State		\$ -	\$ -	TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Fire	Replacement Cascade System		\$ 83,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	20	\$ 83,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Historical Commission	Memorialize the Glover		\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - General Fund	10	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	IT	Server and Network Devices Upgrade		\$ 97,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ 97,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Library	Interior Upgrades – Painting, Ceiling Tiles, and Patron Spaces		\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	15	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
		*Grants - Nonprofit				\$ 20,000							
y	Library	Library Addition/Expansion		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000				
		*Borrowing - General Fund	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -
y	Library	Mobile Library EV Vehicle		\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Amer. Rescue Plan Act				\$ -							
	PEG & Facilities	High School Auditorium Upgrade		\$ 68,017	\$ 453,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	20	\$ 68,017	\$ 453,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Police	Control Room and Technology Upgrade		\$ 27,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ 27,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Police	Cruiser & Cruiser Laptop Replacement		\$ 130,000	\$ 70,000	\$ 140,000	\$ 70,000	\$ 140,000	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ 130,000	\$ 70,000	\$ 140,000	\$ 70,000	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Police	Firearms Upgrades		\$ -	\$ 11,500	\$ 40,500	\$ -		\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ -	\$ 11,500	\$ 40,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Police	Speed Board Installation & Replacement		\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Recreation	Mobile LED Trailer		\$ 111,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	10	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Recreation Revolving Fund		\$ 56,900									
	School	Interactive White Boards		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
		*Borrowing - General Fund	5	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Senior Center	Electric Van for Medical Rides		\$ 105,698									
		*Borrowing - General Fund	5	\$ 21,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Grants - State		\$ 84,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Senior Center & Recreation	Swampscott Community Life Center Feasibility Study		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	10	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Sewer	Sewer Main Rehabilitation		\$ 2,500,000		\$ 1,700,000		\$ 2,500,000					
		*Amer. Rescue Plan Act	30	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - Sewer Fund		\$ -	\$ -	\$ 1,700,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -

New?	Department	Project	Term	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034
	Town Administrator	Digitization of Departmental Records		\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	5	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Town Clerk	Election Equipment		\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - General Fund	5	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Water	Cemetery Surplus Fill		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - Sewer Fund	20	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - Water Fund	20	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Water	Paint Water Tower		\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		*Borrowing - Water Fund	15	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
y	Water	Water Main Replacement		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
		*Borrowing - Water Fund	10	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
	Water	Water Meter Replacement		\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -			
		*Borrowing - Water Fund	20	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Recommended Funding Sources for Capital Plan
Town of Swampscott
FY2025-FY2034

<u>Source</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>FY2031</u>	<u>FY2032</u>	<u>FY2033</u>	<u>FY2034</u>
Borrowing - General	\$ 3,833,733	\$ 5,121,661	\$ 33,680,500	\$ 2,745,000	\$ 63,890,000	\$ 27,500,000	\$ 5,350,000	\$ 350,000	\$ 350,000	\$ 350,000
Borrowing - Sewer	\$ 80,000	\$ 250,000	\$ 1,700,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowing - Water	\$ 500,000	\$ 4,500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -
Free Cash	\$ 95,703	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Recreation Revolving	\$ 56,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - Nonprofit	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - State	\$ 605,556	\$ 100,000	\$ 100,000	\$ 100,000	\$ 40,100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grants - Federal	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Incentives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private Donations	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 7,706,892	\$ 10,006,661	\$ 36,085,500	\$ 3,430,000	\$ 107,090,000	\$ 28,100,000	\$ 6,000,000	\$ 950,000	\$ 450,000	\$ 500,000