

# **Town of Swampscott Massachusetts**



## **Town Administrator's Budget Fiscal Year 2014**





**TOWN OF SWAMPSCOTT, MASSACHUSETTS  
FISCAL YEAR 2014  
FINANCIAL PLAN & OPERATING BUDGET**

General, Capital Projects and Enterprise Funds  
July 1, 2013 to June 30, 2014

**BOARD OF SELECTMEN**

Richard Malagrifa, Chairman  
David S. Van Dam, Vice-Chairman  
Barry M. Greenfield  
Jill G. Sullivan  
Glenn Kessler

**TOWN ADMINISTRATOR**

Thomas Younger



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Swampscott  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Emery*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented its Award for Distinguished Budget Preparation to the Town of Swampscott for the annual budget for the year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets award criteria as a policy document, as an operational guide, as a financial plan and as a communication medium. This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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## Town of Swampscott

Office of the

### *Town Administrator*

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*Town Administrator*

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**February 27, 2012**

Dear Members of the Board of Selectmen:

I am pleased to present to you the Town Administrator's Proposed Budget for the Town of Swampscott for Fiscal Year 2014. The FY14 budget as presented sustains existing service levels for all departments. The fiscal pressures created by the still but recovering recession persist but with our efforts to increase our revenues and be more creative in our approach of expenditures combined with conservative revenue forecasting and the transfer of employee health insurance benefits to the state have placed the Town on fiscally solid ground. As required, this budget is structurally balanced without any assumption of additional tax revenue (ex. Proposition 2 ½ override). This budget consists of total anticipated expenditures of \$59.1M, exclusive of debt exclusions for the high school and the connection to the Lynn sewer system of \$3.1M and the transfer of Free Cash of \$158,374, with an equal amount of revenue from various sources. This represents an increase of \$387,905 or 0.66%, over the FY13 budget used to set the tax rate ("recap budget"). When excluding the Enterprise Funds, which are proposed to increase 4.5% or \$263,612 in FY14, that increase drops to \$124,293 or a modest 0.23% compared to the Fiscal 2013 recap budget. Departmental expenditures for general government are recommended to decrease by 3.3% after increasing by 4.8% in FY13, while I am recommending an increase in non-vocational school funding of \$135,000 or 0.6%, in the FY14 budget proposal. The cost of health insurance is budgeted to increase by 2.1% in FY14 after increasing 3% in FY13. As expected the significant benefits of negotiating entry into the Group Insurance Commission's State health insurance program three years ago has yielded savings, but we will continue to monitor such due to the increased number of communities entering the GIC after municipal health insurance reform was enacted in 2011. Continued focus by the Capital Improvements Committee to control capital spending and the philosophy of the Town Treasurer to escalate the repayment of debt continues to reap positive results and will for years to come. I intend on creating a long term capital plan in cooperation with the Capital Improvements Committee which would create a forecasting tool for the maintenance of our assets. On the minus side the Town's retirement appropriation will increase by 3.8% (\$141,097) in Fiscal 2014. In FY05 one-time revenues constituted 5% of the Town's operating budget. The FY14 budget is structurally balanced while adding to our reserves. I am proud to report that this budget submission does not recommend the use of any one-time revenue whereas in the prior years we have relied on one-time revenues to balance the budget. Additionally, Free Cash has continued to increase as has our commitment to fund the Town's Stabilization account. In this year's budget proposal I am recommending \$100,000 be transferred from "Free Cash" and place \$50,000 to the Capital Stabilization Fund and \$50,000 to the Town's Stabilization Fund. When all is said in done, with these actions the Town will exceed the

long standing goal set many years ago to maintain reserve balances at a minimum of 5% of the operating budget and will continue to add to the reserves in the future.

Our team has worked well with the School Department during my tenure and particularly School Superintendent Dr. Lynne Celli, School Department Business Manager Edward Cronin and Facilities Director Garret Baker regarding financial and administrative issues. We will be working closely together with them and the School Building Committee over the next year regarding the elementary school project. It is important that we work together towards a successful team approach. We are not just general government and the school department but the Town of Swampscott and we cannot lose sight of that. We are looking at ways to consolidate services with the school department and that will be a goal of mine working with the Superintendent, Board of Selectmen and School Committee.

Several years ago we significantly reduced staff to offset shrinking local aid and substantial increases in employee related costs such as health insurance and the Town's retirement appropriation. As a result the Town has ten (10) percent less full time equivalent employees (FTEs) than in Fiscal 2005. We, in General Government are not creating any new positions than those that were funded in FY13. We have hired a permanent Assistant Assessor to fill the vacancy. We are excited about having our financial team fully in place to be able work on the goals of increasing our revenues in areas of better coordination to determine our new growth, triennial reviews of licensing and permit fees as well as greater use of website for on-line accessibility.

### **Budget Development Guidelines**

At the annual financial forecast presentation held on November 28, 2012, it was indicated that the growth in annual revenue for each of the next five years would continue to be impacted by possible reductions in local aid and the lack of growth of motor vehicle excise tax revenue, permits and fees and a sharp decline in interest income. Therefore, even with expenditures growing at moderate levels during the next several years, deficits are forecasted for the years ahead. The Town's participation in the State's GIC program will continue to keep costs at a more manageable level, but pension reform needs to be enacted by the legislature or retirement costs could consume all available new annual revenue. The Governor's proposed budget for Fiscal 2014 included a \$742,135 increase in Local Aid to our town; however it is questionable if the legislature would enact this increase in Local Aid due to the various changes in tax sources that allow for this revenue boost. The House Ways and Means budget will be released in mid-April which will give us a better idea of whether any of this increase in local aid would become reality. If this increase or a portion of such approved, we will need to readdress this budget proposal. We are beginning the process of determining what items we may include in a budget if these funds became available. It is important to note that the Governor's budget for FY14 does honor the commitment made seven years ago by the state legislature to have all school districts funded by the State at a minimum of seventeen and ½ (17.5) percent of their foundation budget. With the backdrop of limited revenue expansion by virtue of Proposition 2 ½, an uncertain state budget situation, and under the governance of the Town Charter, I provided Town departments with their budget packages in November of 2012.

The Budget Package contains a timeline and instructions for preparing and submitting the information necessary to properly evaluate Fiscal 2014 requests for funding, including capital requests. I have included two excerpts from this year's budget package. The first sets a guide for requesting funds and the second identifies our goal of continued compliance with the GFOA standard for budget excellence.

***"I am requesting that all department heads, in conjunction with their staff, review their operation and look for any process improvements or regional initiatives that will make us a more efficient organization. The Financial Forecast I will present to town officials and residents on November***



*28, 2012 will project a Fiscal 2014 deficit of more than \$2.5 million, even if we were able to contain expenditures, including salary increases, to an increase of 2.5%. As has been the case for the past several years we once again face the extraordinary challenge of trying to balance budget without reducing staff or services. With this in mind your departmental budget should be developed assuming a NO MORE THAN 1.5% increase from the Fiscal 2012 Town Meeting approved amount inclusive of any known contractual salary increases (step raises, etc...). As of this time three of the unions, Library, Fire and Clerical have contracts in effect for Fiscal 2014. Therefore, you should include contractual increases for those union employees and assume a 2% increase for those employees covered by the Personnel Bylaw. Since the DPW union has an expired contract you should not assume any increases for those employees when preparing your budget, if relevant. If you would like to provide me with information regarding requests you feel are important to your department that would require an increase greater than 1.5%, feel free to do so under separate cover.”*

*”This past year we were once again recognized by the Government Finance Officers Association (GFOA) for producing a budget that met their standard for budget excellence. As a result we are only one of twelve municipalities in the Commonwealth of Massachusetts to receive their Distinguished Budget Presentation Award. We must now continue to comply with that standard while finding new ways to enhance the budget reporting process”.*

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

I would like to recognize the extraordinary efforts made by all department heads to review each and every line item and expenditure in their budgets so that their FY14 requested funding complied with not only the spirit, but also the letter, of the guidelines they were provided. I am very pleased to be working with this team and all members of our general government staff. Our goal is to provide excellent services to our residents at a reasonable cost and to annually improve our services. I don't believe in being complacent or stagnant. Though we may be doing an excellent job, this doesn't mean that we cannot look at processes differently. I have urged our department heads to look at ways that we can improve the delivery of our services and consider changes that they would like to make. I am very proud of our team and have appreciated their efforts during the past year.

### **Fiscal Year 2014 Budget Highlights**

The FY14 budget for the Town of Swampscott totals \$59.1M, inclusive of debt exclusions for the Lynn sewer connection and the new high school of \$3.1M. Swampscott's total budget as presented in this document is comprised of a General Fund component and the Water and Sewer Enterprise Fund component. The General Fund Budget for FY13 totals \$52.9M inclusive of the debt exclusions previously mentioned. This projected level of spending is \$387,905 more than the FY13 budget. The Enterprise Fund Budget for FY14 totals \$6.1M an increase of \$263,617, or 4.5%, as compared to the FY13 Enterprise Fund Budget. The following is a discussion of several highlights in each component.

The General Fund Budget supports the operations of all Town departments as well as fixed costs such as non-Enterprise Fund Debt Service, Employee Benefits and Insurance, and the Town's contribution to the School Department. The total appropriation required to support Town departments, excluding schools, and shared expenses such as employee benefits and the Town's contribution to the Retirement System, is approximately \$11.96M for FY14, down \$420,088 from FY13. This includes projected salary step increases within existing collective bargaining agreements and an assumption of a 2% cost of living

increase for non-contract employees. General Fund Debt Service included in the FY14 budget totals \$5.3M. Approximately \$3.1M of this line item represents principal and interest payments outstanding on debt exclusions for the connection to the Lynn sewer system, agreed to nearly two decades ago, and the new high school. Increases in the Town's contribution to the Town's Retirement System will exceed \$141k. State Assessments, or charges, are projected to increase by approximately \$3,453 in FY14 primarily as a result of a reduction in the number of students attending the local charter school. In addition, I am recommending a \$100,000 appropriation be made to the Town's stabilization funds in FY14.

Funding for Education, which includes the Town's contribution to the School Department and the North Shore Regional Vocational School Assessment, is anticipated to be \$24,868,620 for FY14. Included in this line item is a projected increase of \$135,000 for the Swampscott School Department. The vocational school appropriation is projected to increase for the third year in row.

The Enterprise Fund Budget for FY14 totals \$6.1 million, representing a 4.5% increase over FY13. Approximately \$3.7 million, or 63% of total expenditures, will be funded through water user charges and \$2.4 million, or 37%, funded through sewer user charges. Reserves established in these funds resulting from efficiencies implemented during the past several years will continue to be used to help mitigate rate increases due to the increase in requested appropriations.

## **Conclusion**

With the Town Charter providing the framework, this FY14 budget submission provides the funding necessary to successfully sustain town services at FY 2013 levels. The budget submission also complies with our plan to reduce our reliance on one-time revenues and increase our rainy day reserves. We must continue to plan and look at alternative ways to deliver services. We will continue to work on regionalization activities with nearby municipalities; we will begin the process to look at consolidation of our various municipal functions with the school department. We will focus on obtaining additional funding from our state and federal focuses for many of our one time purchases or projects.

There does need to be a commitment about determining what is Swampscott's future and it begins with what are we, what is Swampscott's "branding." Once that is determined, we can begin the focus on expansion of our commercial base, to bring other funds into our community, to focus on our neglected waterfront, which is something that cannot be replicated by other municipalities. We cannot be an isolated community. We can be the driver but to accomplish that we need to look at our financial picture and plan for our future direction. By doing that, I challenge our department heads to be creative, look at ways that they can improve our services, recommend other revenue sources and other alternative programs. I don't see this as a challenge but as an opportunity. I am optimistic about our community and after beginning my work here late last Spring, I am prepared to work with my team, our various boards and committees as well as our residents to begin this process to provide those needed services and improvements for all. I am confident that you will find that the material contained within this document is consistent with the purposes and policies prioritized by the Board.

Respectfully,

Thomas Younger  
Town Administrator

# Budget Calendar

FY14 Financial Forecast presented	November 28
Budget Guide distributed with instructions	December 12
Capital Improvement articles due	December 28
Departments submit budget requests	December 28
Initial Department meetings	by January 12
Forecast Revenues	January 31
Capital Improvement recommendations due	February 1
School Budget submitted	by February 15
Final budget review with departments	by February 15
Forecast Expenses	by February 18
Budget submitted to Selectmen	February 20
Budget submitted to Finance Committee	February 21
Selectmen ratification	February 27
Finance Committee recommendations due	April 10
Warrant to printer	April 12
Warrant mailed to Town Meeting members	April 19
Town Meeting	May 6

# Budget Overview

## Citizen's Guide to the Fiscal Year 2014 Budget

The budget is a blueprint of Town services and facilities for Fiscal Year 2014. It identifies policy decisions by the Town Administrator and Board of Selectmen and guides the Town's operations.

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

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

**Budget Procedure** - The preparation of the Annual Budget for the Town is governed by the provisions of Chapter 43B, Section 12 of the Acts of 2002, establishing a new Charter for the Town in 2002. The budget cycle for FY 14 was initiated in November 2012, at which time, the Town Administrator established budgetary guidelines and limitations for the coming year.

The Town Administrator convened a Town wide budget meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Town Accountant, each department then prepared FY 14 operating budgets and a program summary outlining the projected goals for the future. These operating budgets, which include expenditure and revenue estimates, were submitted to the Town Accountant on December 28, 2012.

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

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

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

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

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

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

**The budget process goals include:**

**1. Policy Driven Planning:** The budget is developed based upon community values and key Town strategic financial and program policies. The Town's *Five Year Financial Forecast* provides the nexus between the long-term financial plan and budgetary development. The Plan includes a comprehensive multi-year projection of the financial position and budget projections, including documentation of revenue and cost assumptions and projections.

**2. Program of Services for the Community:** The budget is designed to focus on financial information and missions and goals that have value added outcomes to the community through Town services. The Town Administrator and the Board of Selectmen will use the Town's Fundamental Principles as a basis for allocation choices and policy discussions. It also provides a basis for measuring progress toward goals during the budget period.

**3. Financial Plan of Allocation and Resource Management:** The budget establishes the plan and legal appropriations to allow the Town to operate during the fiscal year. The budget provides specific direction for departments and agencies for management of resources. It also provides broad goals related to the Town's overall financial position and identifies business decisions required to keep the Town financially viable and strong. It is developed using all available financial and planning reviews, including the Five Year Financial Forecast and the five-year rolling Capital Improvement Program.

**4. Communication Tool:** The budget is intended to communicate to a broad range of readers, both locally and around the region, as well as the larger governmental and financial community. The budget expresses priorities and goals, assignments and plans, targets and hopes. It is a key statement of Town priorities, and is meant to provide confidence in and confirmation of the Charter-mandated, Town Administrator form of government that has directed Town affairs since July of 2002.

# **Town Organization**

## **Background**

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

Our name, Swampscott, is of Native American origin, most probably from M'squimpesk meaning red rock. It then became M'squompskut, for the phrase "at Red Rock" because of the red granite outcroppings that were visible to those offshore.

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

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

## **Town Charter**

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

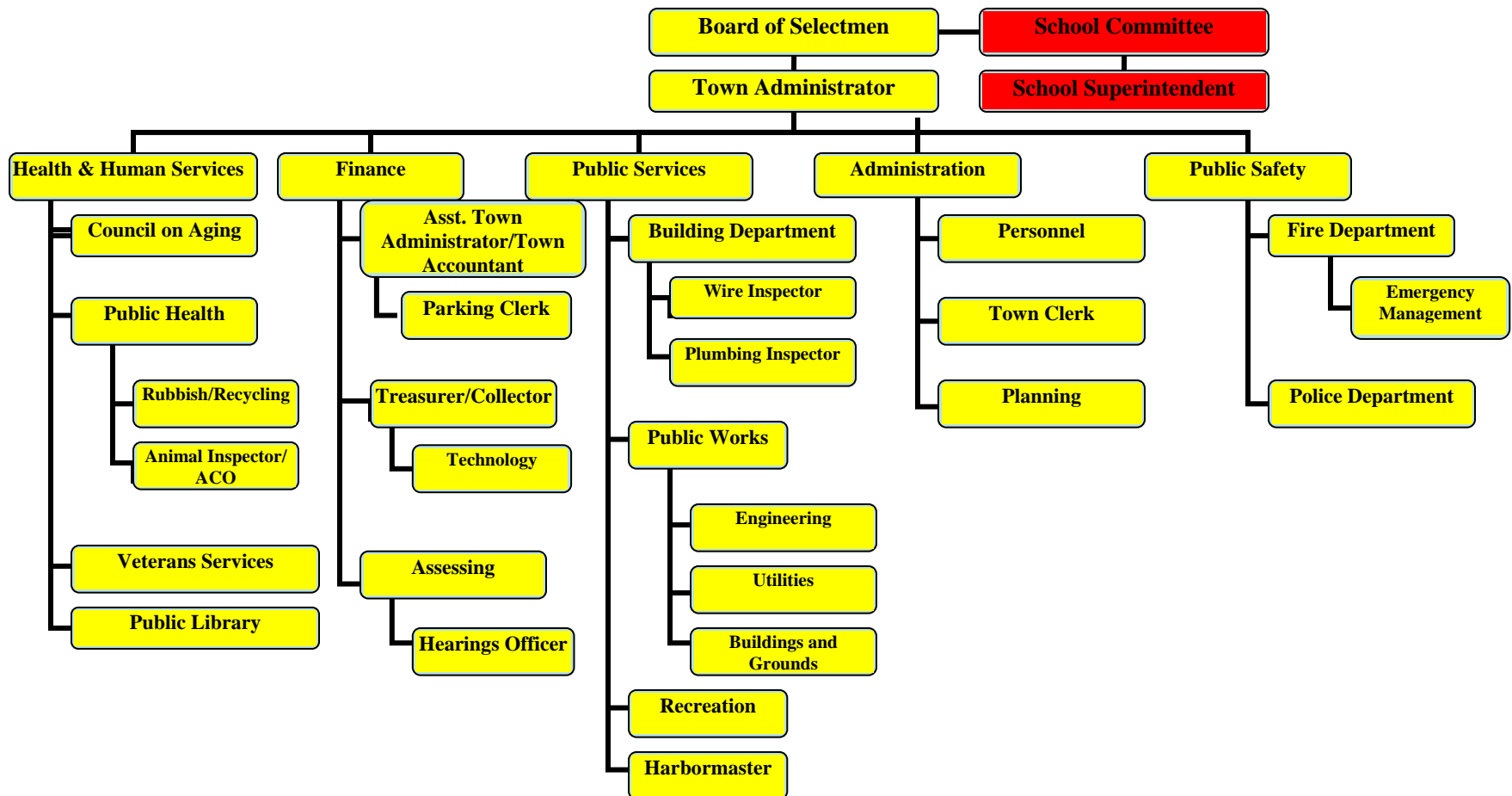
Local voters continue to elect the policy makers in the form of a Board of Selectmen. The Board of Selectmen then, by a simple majority, appoints the Town Administrator. The Town Administrator is the chief executive of the Town and is responsible for the day-to-day administration of Town affairs.

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

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

# Town of Swampscott Organization Chart

## *Citizens of Swampscott*



## PRINCIPAL OFFICIALS

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



# School Committee

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

The members of the 2012-2013 School Committee are:

Laurier Beaupre, Chair  
Jaren Landen, Vice-Chair  
Marianne Hartmann  
Rick Kraft  
Francis E. Delano, III

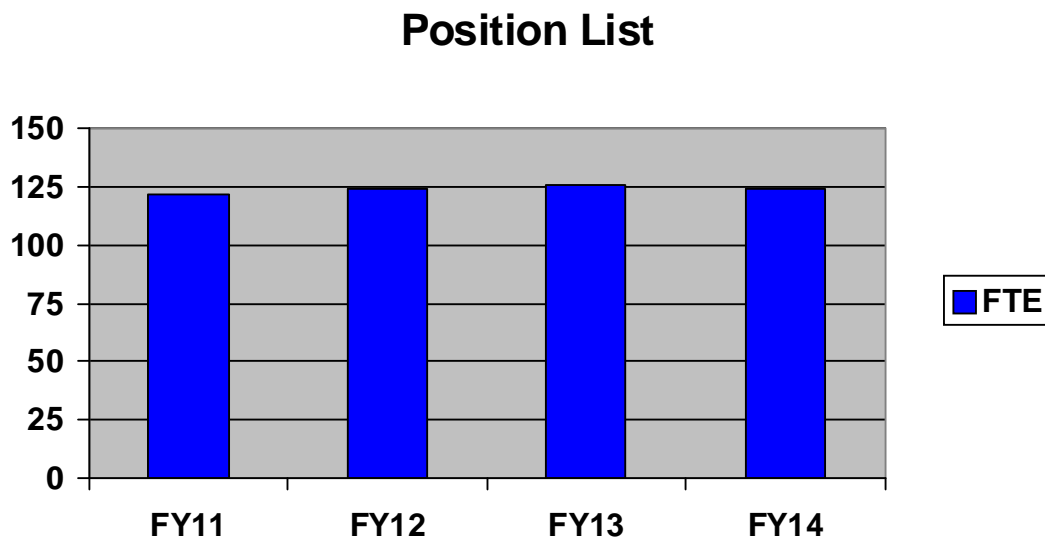
# Boards and Commissions

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

## **Town Personnel Analysis**

The cost of non-school personnel to the Town is \$8.5 million dollars, or 29.8% of the General Fund operating budget. Because personnel costs are the most significant portion of the annual budget, it is critical for the Town to continue to stringently monitor this area. The Town Administrator has sought to review operations and make efficiency improvements, striving to maintain staffing levels and sharing human resources among departments, where possible. This is shown by the reduction of staff. Certain positions have been vacated and not back filled.

The chart below shows the Town's non-school headcount for FY 14. Grant funded positions are not considered core positions, they will fluctuate with grant awards and may not be retained after the grants terminate. The table on the following page illustrates the headcount for FY 14.



## TOWN OF SWAMPSCOTT POSITION LIST COMPARISON

<b>Department</b>	<b>FY2012 STAFF POS.</b>	<b>FY2013 STAFF POS.</b>	<b>FY2014 STAFF POS.</b>
Assessing	3	3	2.5
Accounting	2	2	2
Council on Aging	2.5	2.5	2.5
Town Clerk	2	2	2
Dept. of Public Works/Building & Grounds/Enterprise Funds	21.75	23.25	21.25
Health	2.5	2.5	2.5
Administrator's/Selectmen Office	2	2	2
Fire Department	34	34	34
Building Department	3.5	3.5	3
Library	10	10	10
Technology	0	0	0
Personnel	.75	.75	.75
Veteran's	.5	.5	.5
Planning	1	1	1
Treasurer/Collector	4	4	4
Police Department	33.5	33.5	33.5
Harbormaster	.5	.5	.5
Recreation	.5	.75	.75
Emergency Management	.5	.5	.5
Town Counsel	0	0	0
<b>GRAND TOTAL</b>	<b>124.5</b>	<b>126.25</b>	<b>123.25</b>

Totals above do not include school positions.

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



# Budget Policy Objectives and Related Goals

Notwithstanding the constraints found in this year's budget process, the FY 14 spending plan will allow the Town to maintain its commitment to the "Fundamentals," a set of policy objectives that seek to promote a single, pro-Swampscott agenda. The primary focus of the Fundamentals includes:

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

Given the municipal budgetary environment, the Financial Fundamental is the primary focus for FY 14. Among the items the Town has and will continue to undertake to maintain stability through FY 14, are:

- Defining budgetary issues for FY 14 and the following years, attempting to mitigate the severity of projected structural deficits and developing a responsible plan to allow the Town to maintain and, where necessary and possible, expand services and programs;
- Managing incremental increases in State Aid and other sources of revenues so as to limit or avoid an impact on core municipal services and programs;

- Controlling costs in “non-discretionary” spending areas, including existing employee and other contracts, Health and other Insurance premiums, Debt Service and Assessments;
- Constraining “discretionary” spending by reviewing and identifying areas of need and prioritization;
- Seeking out increases in and/or developing new revenue sources to offset budget shortfalls, being cognizant of revenue raising capabilities and constraints, as well as being sensitive to the impact of revenue raising initiatives on taxpayers;
- Minimizing the use of reserve funds to cover the FY 14 budget gap while recognizing the need to increase reserves for potential out-year shortfalls;
- Continue the capital investment in infrastructure, while managing the impact of debt service on the operating budget.

Not every action of a progressive and innovative municipal government is reliant on direct appropriation. In fact, financial appropriations aside, the Town expects to carry out and further extend several important initiatives in FY 14 that are consisted with the non-Financial Fundamentals list above, including:

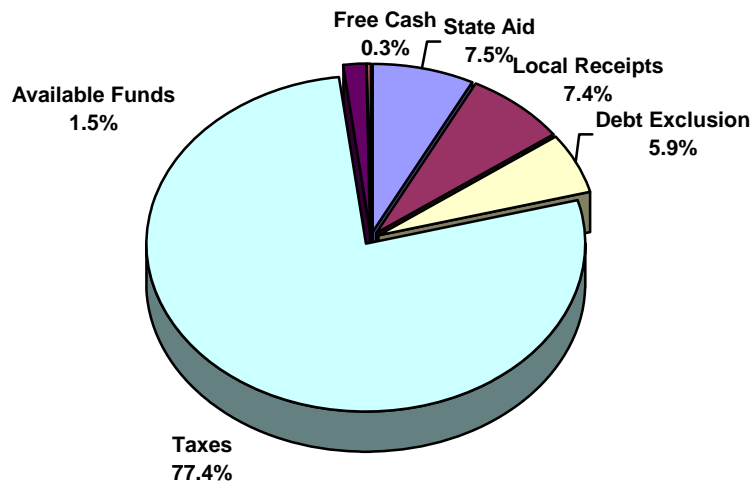
- Neighborhood Enhancement projects, including the enhancement of parks and open space, will continue to be prioritized with funding from the Capital Improvements Plan;
- Public Safety, specifically enforcing, evaluating and modifying, when necessary, traffic and parking regulations to improve the quality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

# Overall Summary of the Town Budget

The FY 14 Budget for all general Town services and facilities totals \$59.1 million. The total includes \$28.1 million in the General Fund budget to support traditional municipal services such as Police, Public Works, Fire, Library and Non-Appropriated Expenses (i.e. Cherry Sheet Assessments and Assessor's Overlay Provisions); \$6.1 million to support the costs of the Water and Sewer Enterprise Systems and \$24.8 million to support the School Department and Regional Vocational School.

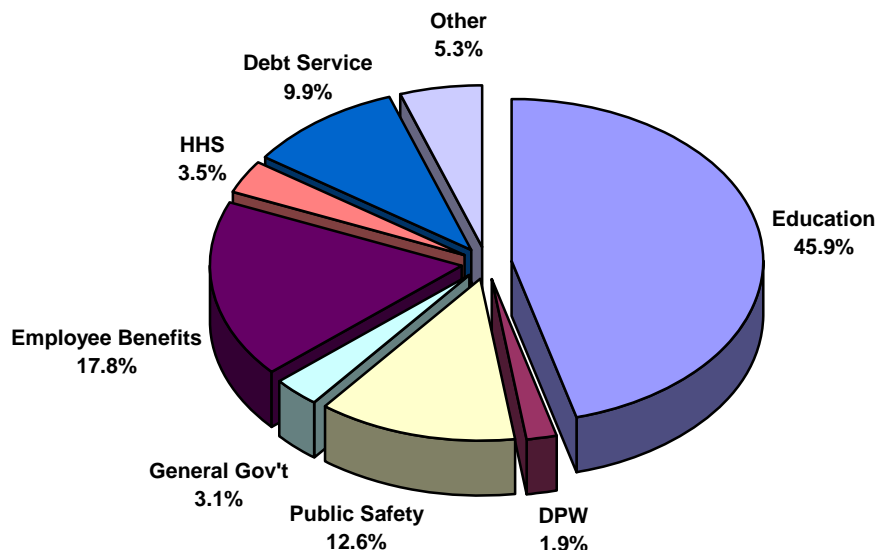
## FY 14 Town-wide General Fund Revenues

**\$52,986,721**



## FY 14 Town-wide General Fund Expenditures

**\$52,986,721**



# General Fund

The General Fund is the basic operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund (i.e. the Water and Sewer Enterprise Funds). The total General Fund budget is \$52,986,721 which is the Town appropriation of \$58,249,333 plus \$868,077 for Assessor's Overlay, Overlay Deficits and Cherry Sheet Assessments and Offsets less the Water and Sewer Enterprise Funds \$6,130,689.

**General Fund Budget.** The General Fund Budget in FY 14 totals \$52.9 million, which is a .24 % increase from FY 13.

**Capital Budget and Debt Service.** The FY 14 Budget includes \$786,380 in debt service funding as required under the ongoing Town-wide Capital Improvement Program (CIP) (for further details, see discussion in the CIP section of this budget document). The Town will continue to make an investment in this area to avoid having to incur higher costs in the future and therefore reduce the number of annual capital projects to be undertaken. The current and projected economic climate may cause the Town to seek to control the cost of debt service as a method of keeping the Town's budget in balance; in this case the total committed to this category would decline.



# Challenges Addressed in the Fiscal Year 2014 Budget

The FY 14 Budget continues the Town's efforts to promote a single, "Pro-Swampscott" agenda by addressing the "Fundamentals," a set of broad policy statements regarding the Financial, Economic Development, Neighborhood Enhancement, Community Development, Public Safety and Governmental Philosophy objectives that have guided the Town, in one form or another. Specifically, the FY 14 Budget addresses major challenges relating to the Fundamentals, including:

**Defining and Managing Budget Issues for FY 14 and Beyond** – Defining and managing budgetary issues in the face of difficult economic conditions is the single most important challenge any community can face. Maintaining services at acceptable levels while being limited by marginally increasing revenues and increasing non-discretionary costs has made balancing the FY 14 Budget extraordinarily difficult. Yet, this budget does define the issues that are present and anticipated, constrains spending to meet existing revenues and delivers acceptable Town services and benefits to local residents and taxpayers. Although additional funding is always helpful, the FY 14 Budget and the goals contained within demonstrate the Town's capacity to do more with less by focusing dedicated, innovative and collaborative programming on the Town's most pressing issues.

**Promote Community Revitalization** – The FY 14 Budget facilitates infrastructure improvements, ranging from water main replacements to addressing deferred maintenance within our ageing school facilities. The continued investment in the Town's capital assets is essential to reduce the cost associated with having to replace failing systems on an emergency basis.

**Limiting the Burden on Taxpayers** – The FY 14 Budget is in balance with limited use of one-time revenues and without the need for Proposition 2 ½ overrides or the adoption of new taxes. The FY 14 Budget, and perhaps more importantly those who assemble and will ultimately adopt the budget, are cognizant of the impacts the Town's residents and taxpayers are also feeling as a result of the changing economy. The Town will continue to not overburden local taxpayers and ratepayers, while simultaneously produce the level of success that has become the trademark of Swampscott.

# Development of the Fiscal Year 2014 Budget

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

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

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

The economic scan of the FY 14 Budget indicated there was a decline in economic growth in the region during the past year. Therefore the budget reflects the increasing upward pressure on non-discretionary costs, with limited revenue growth, by reducing discretionary expenditures and personnel in order to ensure a balanced budget and creates a sustainable workforce that will limit the erosion of municipal service delivery.

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

# Financial Reserve Policies

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

The Town, as recommended by the Finance Committee and authorized by the Town Meeting, has been steadily building up reserves in anticipation of a time when revenue growth would slow, stop or decline. The realities of the current economic conditions, however, are having a negative impact on the Town's revenue prospects in FY 14 and potentially for several additional fiscal years thereafter. Reserves, therefore, will now be used, in thoughtful combination with budget cuts, workforce reductions or reorganizations and other budgeting techniques, to maintain order in the municipal budget and allow for a smooth transition through the turbulent times that currently exist.

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

- **Operating**
  - Undesignated Fund Balance
  - Free Cash
  - Reserve Fund
- **Stabilization Fund**

## **Operating**

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

### **Undesignated Fund Balance**

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

What is considered the minimum level necessary to maintain the Town's credit worthiness and to adequately address provisions for a) economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy and b) cash flow requirements, c) In addition to the designations noted in (a) and (b) above, fund balance levels shall be sufficient to meet funding requirements for prior year approved projects which are carried forward into the new year, debt service

reserve requirements, reserves for encumbrances, and other reserves as required by contractual obligations or generally accepted accounting principles.

### **Free Cash Reserves**

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

### **Reserve Fund**

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

### **Stabilization Fund**

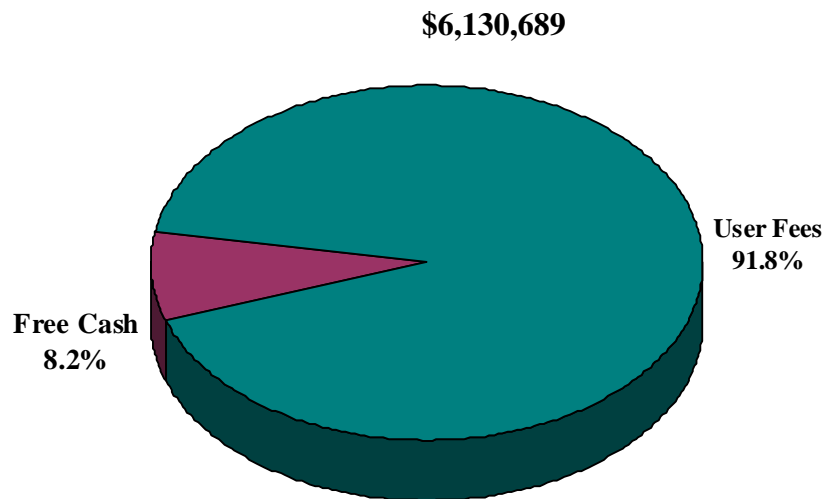
The purpose of this reserve is to provide long term financial stability for the Town while improving the Town's credit worthiness and flexibility. The provisions for this fund are dictated by Chapter 40 Section 5B of Massachusetts General Law. This fund may be appropriated for any purpose for which the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

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

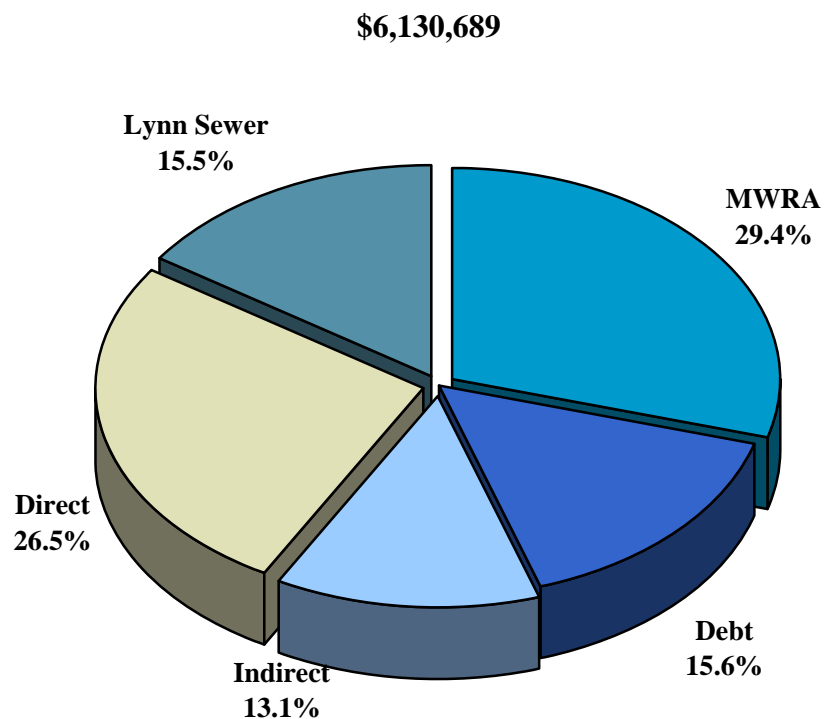
# Enterprise Funds – Water and Sewer

The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town's water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY 14 is \$6,130,689.

**FY 14 Enterprise Fund Revenue Sources**



**FY 14 Enterprise Fund Expenses**



# Stabilization Funds

## Town Stabilization Fund

This fund is a statutory reserve account, which may be used for any municipal purpose. This fund requires a two-thirds affirmative vote by the Town Meeting to appropriate. The FY14 Budget does make a contribution to this fund.

Fund balance as of June 30, 2012	<b>\$1,188,059</b>
Projected FY13 revenues and other financing sources	\$ 54,690
	=====
Projected Fund Balance as of June 30, 2013	<b>\$1,242,749</b>
Projected FY14 Contribution & Interest	\$ 55,000
Projected FY14 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2013	<b>\$1,297,749</b>

## Undesignated Fund Balance

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

Fund balance as of June 30, 2012	<b>\$ 3,377,432</b>
Projected FY13 revenues and other financing sources	\$ 52,400,000
Projected FY13 expenditures and other financing uses	\$ (52,250,000)
	=====
Projected Fund Balance as of June 30, 2013	<b>\$ 3,527,432</b>



# Financial Plan General Fund

## Overview

### **General Fund Budget Summary**

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

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

Town revenues are divided into six basic categories recommended by the National Committee on Governmental Accounting. The categories are taxes, charges for services, licenses and permits, fines and forfeits, intergovernmental revenue, and miscellaneous revenue. The following is a discussion of the Town's projections for those categories in FY 14.

## **TAXES**

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

Although the significance as a percentage of all revenues can greatly differ from community to community, a primary source of revenue for municipalities in the Commonwealth is real and personal property taxes. For purposes of taxation, real property includes land, buildings and improvements erected or affixed to land and personal property consists of stock, inventory, furniture, fixtures and machinery. The Town's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year. The Town of Swampscott revalued all real property in FY 11 adjusting property values to within 90% of market value. FY 14 is the next scheduled revaluation year for the Town. The Town's Board of Assessors is also responsible for determining the value of personal property through an annual review process.



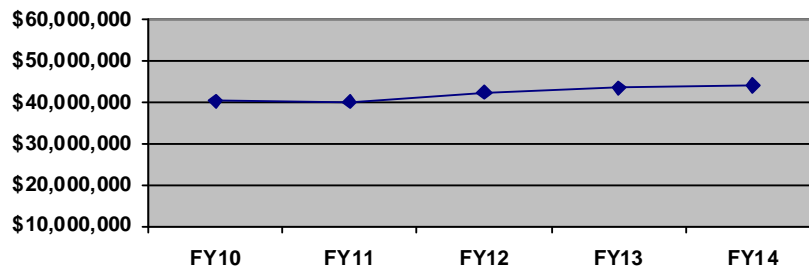
## Major Changes:

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

1. Automatic 2.5% Increase – The levy limit is the maximum amount that can be collected through real and personal property taxes by the municipality. Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This increase, which does not require any action on the part of local officials, is estimated to be \$992,840 for FY 14.
2. New Growth – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the MA Department of Revenue as part of the tax rate setting process. In FY 14, based on current trends, new growth is estimated to be \$225,000.
3. Overrides/Exclusions – A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions, on the other hand, are temporary increases in a community's levy limit for the life of the project or debt service. Only a Debt or Capital exclusion can cause the tax levy to exceed the levy ceiling. The levy ceiling is 2.5% of the valuation of the community. The ceiling for the Town in FY 13 was \$54,201,801. As the following shows, the Town is substantially under its levy ceiling.

<b>Year to Year Comparison</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14*</b>	<b>% Change FY 13 – FY 14</b>
Tax Levy (per RECAP)	\$40,163,797	\$40,088,107	\$42,240,533	\$43,392,175	\$44,039,276	1.49%

\*Estimated



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

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

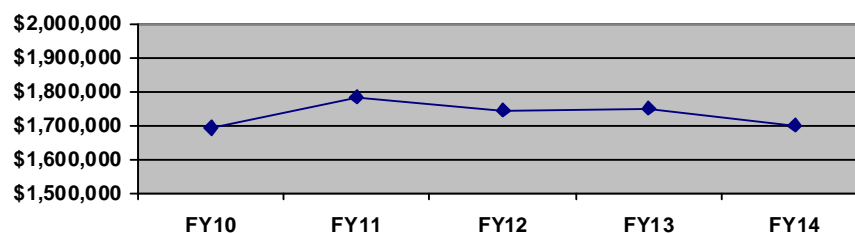
In January 1992, the Registry of Motor Vehicles implemented a new computer tracking system that will force auto owners to pay their excise taxes. Those who do not pay will not be allowed to renew registrations and licenses. Cities and towns must notify the Registry of delinquent taxpayers and the Town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

### Major Changes:

This revenue source had expanded in recent years as the Town has focused on this category as a source of revenue expansion by attracting companies that register a large number of vehicles. Due to the national economic situation and budgeting practices in previous years excise receipts are expected be close to level in FY14.

Year to Year Comparison	FY 10	FY 11	FY 12	FY 13	FY 14	% Change FY 13 – FY 14
Motor Vehicle Excise	\$1,693,691	\$1,783,303	\$1,745,341	\$1,785,000*	\$1,700,000*	(4.86%)

\*Estimated



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

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

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

**In Lieu Of Tax Payments** - Many communities, Swampscott included, are not able to put all the property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches and colleges are examples of uses that are typically exempt from local property tax payments. The Town currently negotiates with one entity for a PILOT payment of \$8,075 per year.

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

## **LICENSES AND PERMITS / SUMMARY**

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

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

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

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

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

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

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

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

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

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

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

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

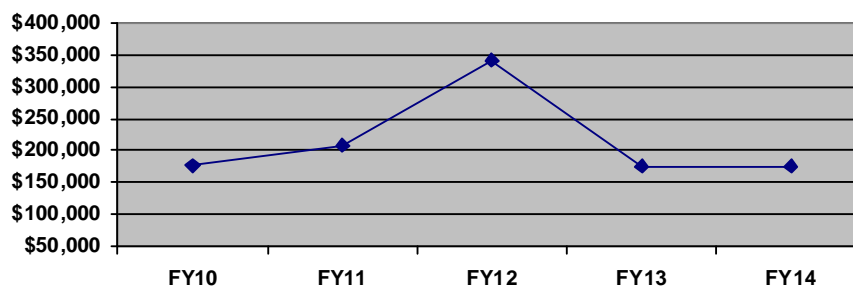
**Other Departmental Permits** - Other Departments issue various permits including smoke detector, LP gas, underground tank installation and removal, firearms, parking and street opening.

### Major Changes:

The Board of Selectmen adjusted License and Permit Fees in almost all categories based upon an analysis of similar fees in surrounding communities in FY09 and plan to do the same in for FY14. FY12's above average increase was due to the permits pulled for the filming of Grown Ups 2.

<b>Year to Year Comparison</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>% Change FY 13 – FY 14</b>
Licenses and Permits	\$175,853	\$207,475	\$341,016	\$175,000*	\$175,000*	0 %

\*Estimated



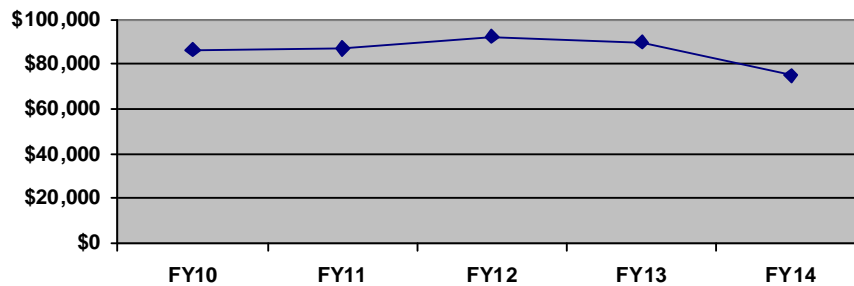
## FINES AND FORFEITS

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

### Major Changes:

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

<b>Year to Year Comparison</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>% Change FY 13 – FY 14</b>
Parking Fines/ Moving Violations	\$86,582	\$87,225	\$92,533	\$90,000*	\$75,000*	(16.7%)



\*Estimated

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

## INTERGOVERNMENTAL REVENUE

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

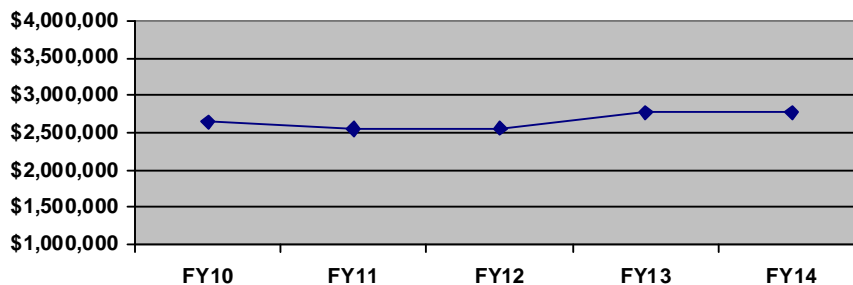
Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for MBTA, MAPC, air pollution control districts, and the other State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

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

### Major Changes:

There is a proposal to overhaul the foundation budget and a new method for measuring municipal ability-to-pay and for determining required local contribution and school aid amounts. The Town of Swampscott continues to be funded less than the 17.5% of foundation budget. Although the Governor's proposed FY 14 Budget increases the town's Chapter 70 contribution to the 17.5% of foundation budget, we do not expect the legislature will approve this increase.

<b>Year to Year Comparison</b>	<b>FY 10</b>	<b>FY11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>% Change FY 13 – FY 14</b>
Chapter 70	\$2,647,887	\$2,550,769	\$2,564,463	\$2,773,458*	\$2,773,458*	0%
*Estimated						



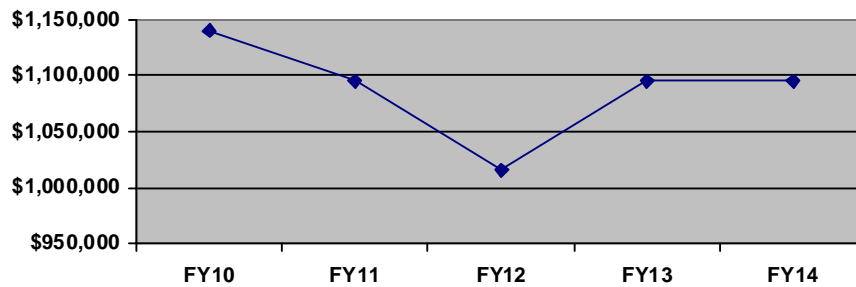
**Local Aid** - The major non-school state aid items are Lottery Aid and Additional Assistance. These funds are unrestricted and can therefore be used by the municipality for any municipal purpose.

### Major Changes:

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

<b>Year to Year Comparison</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>% Change FY 13 – FY 14</b>
Unrestricted General Gvt Aid	\$1,140,460	\$1,094,842	\$1,015,680	\$1,094,842*	\$1,094,842*	0%

\* Estimated



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

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

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

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

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

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

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

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

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

## MISCELLANEOUS REVENUE

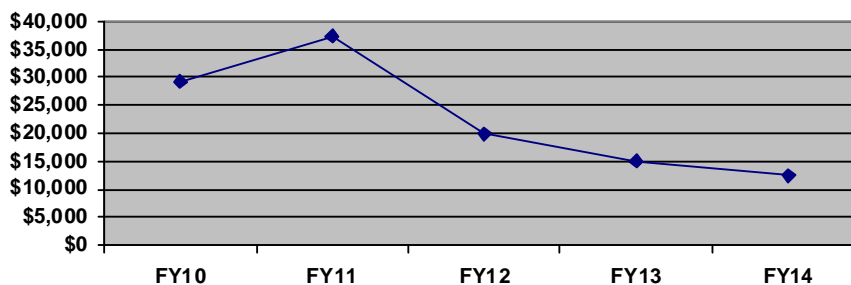
**Interest On Investments** - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the Town which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible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

### Major Changes:

Interest rates on investments have declined through FY13 and are expected to continue to remain steady through FY 14. The overall cash balance of the Town is expected to increase during FY 14 due to the new police station funding.

Year to Year Comparison	FY 10	FY 11	FY 12	FY 13	FY 14	% Change FY 13 – FY 14
Interest on Investments	\$29,215	\$37,426	\$19,910	\$15,000*	\$12,500*	(16.7%)

\*Estimated



## INTERGOVERNMENTAL / INTERFUND TRANSFERS

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



# GENERAL & ENTERPRISE FUND REVENUE BY YEAR

	Actual FY10	Actual FY11	Actual FY12	Estimated FY13	Estimated FY14
<b>LOCAL RECEIPTS</b>					
Motor Vehicle Excise	1,693,691	1,783,303	1,850,241	1,785,000	1,700,000
Boat Excise	6,987	8,025	5,064	6,500	6,500
Mooring Fees	18,571	18,668	17,078	18,000	18,000
Meals Tax			193,960	160,500	160,000
Penalties & Interest	267,522	168,189	187,918	180,000	170,000
PILOT	8,075	8,075	8,075	8,075	8,075
Rentals	137,981	127,088	131,875	131,875	130,000
Nahant Tuition	1,211,624	1,190,448	1,163,064	1,264,200	1,234,600
Library Revenue	10,495	7,460	7,590	5,000	5,000
Recreation Receipts	19,146	18,224	21,417	15,000	15,000
Other Dept Revenue:					
Police	13,989	22,014	31,920	22,500	22,500
Fire	25,955	12,340	15,190	10,000	10,000
Selectmen	34,880	48,619	46,296	38,000	38,000
Assessor's	178	200	895	200	200
Treasurer	1,868	5,176	4,531	2,500	2,500
Health	19,701	24,341	40,760	16,300	16,000
DPW	83,044	79,362	67,453	75,000	70,000
Weights & Measures	570	2,625	-	1,000	-
Clerk	27,968	28,951	30,973	20,000	17,500
Panning Board	300	-	2,257	-	-
ZBA	7,502	11,742	13,560	8,000	6,500
Collector	12,387	15,020	14,727	11,500	11,000
Towing	5,460	5,180	5,220	5,000	4,000
Building Inspector	175,853	207,475	341,016	175,000	175,000
Fines	86,582	87,225	92,533	90,000	75,000
Investment Income	29,215	37,426	19,910	15,000	12,500
Misc Non-Recurring:					
Other State Revenue	16,248	2,753	80,785	-	-
Misc Revenue	49,372	16,924	173,678	56,500	38,725
Medicaid	140,793	126,438	131,560	100,000	50,000
Non-Contrib Reimb	57,677	18,597	39,705	18,500	18,000
Bond Premiums		119,700	-	50,000	-
SBA Reimbursement		-			
Add. State Aid					
<b>TOTAL LOCAL RECEIPTS</b>	<b>4,163,634</b>	<b>4,201,588</b>	<b>4,739,251</b>	<b>4,289,150</b>	<b>4,014,600</b>
<b>PROPERTY TAXES</b>	<b>40,448,425</b>	<b>39,959,243</b>	<b>41,642,671</b>	<b>43,602,836</b>	<b>44,039,276</b>
<b>STATE AID</b>	<b>4,107,898</b>	<b>3,857,718</b>	<b>3,671,486</b>	<b>3,972,571</b>	<b>3,972,571</b>
<b>OTHER FINANCING SOURCES</b>	<b>1,110,000</b>	<b>1,299,000</b>	<b>2,220,000</b>	<b>1,147,000</b>	<b>960,274</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>49,829,957</b>	<b>49,317,549</b>	<b>52,273,408</b>	<b>53,011,557</b>	<b>52,986,721</b>
Water & Sewer Enterprise Funds					
User Charges	5,405,218	5,966,498	5,987,170	5,867,077	6,130,689
<b>TOTAL REVENUES GENERAL &amp; ENTERPRISE FUNDS</b>	<b>55,235,175</b>	<b>55,284,047</b>	<b>58,260,578</b>	<b>58,878,634</b>	<b>59,117,410</b>

# General Fund Expenditures

## EXPENDITURE SUMMARY SUMMARY OF EXPENDITURE CHANGES

	ACTUAL FY 12	ADOPTED BUDGET FY13	PROPOSED BUDGET FY 14
<b>GENERAL GOVERNMENT</b>			
Moderator	-	-	200
Finance Committee	2,480	2,726	3,023
Selectmen	15,882	22,750	12,750
Town Administrator	181,075	183,720	187,795
Law Department	184,201	90,000	90,000
Parking	6,872	6,000	6,000
Workers' Compensation	338,340	520,000	575,000
Personnel Department	50,790	55,538	56,809
Accounting	199,787	262,254	242,512
Technology	113,844	120,804	131,744
Treasurer/Collector	282,202	284,738	292,633
Town Clerk	134,136	134,118	136,863
Assessors	143,679	290,460	154,345
Zoning Board of Appeals	6,241	8,180	8,261
Planning	15,452	37,640	53,981
Contributory Retirement	3,470,567	3,700,000	3,841,097
Non-Contributory Retirement	89,235	98,025	81,277
<b>Total General Government</b>	<b>5,234,783</b>	<b>5,816,953</b>	<b>5,874,290</b>
<b>PUBLIC SAFETY</b>			
Police Department	3,358,960	3,351,780	3,572,411
Fire Department	3,054,191	2,981,977	3,030,710
Harbormaster	10,372	10,875	12,523
Emergency Management	1,000	3,020	3,061
Weights & Measures	5,000	5,000	5,000
Constable	-	100	100
Building Inspector	173,092	175,884	165,987
Conservation Commission	491	1,600	1,300
<b>Total Public Safety</b>	<b>6,603,106</b>	<b>6,530,236</b>	<b>6,791,092</b>
<b>EDUCATION</b>			
Northshore Tech	334,243	360,418	428,220
School Department	23,555,397	24,305,400	24,440,400
<b>Total Education</b>	<b>23,889,640</b>	<b>24,665,818</b>	<b>24,868,620</b>

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

	<b>ACTUAL FY 12</b>	<b>ADOPTED BUDGET FY 13</b>	<b>PROPOSED BUDGET FY 14</b>
<b>PUBLIC WORKS</b>			
Highway	574,443	688,259	707,170
Building & Grounds	108,064	144,453	142,666
Special Accounts	189,782	175,000	186,000
<b>Total Public Works</b>	<b>872,289</b>	<b>1,007,712</b>	<b>1,035,836</b>
<b>HEALTH &amp; HUMAN SERVICES</b>			
Health Department	1,066,343	1,105,644	1,138,816
Recreation	33,426	31,500	20,000
Council on Aging	102,124	122,029	120,055
Veterans Service	18,792	18,749	19,955
Public Library	614,224	625,262	663,010
<b>Total HHS</b>	<b>1,834,909</b>	<b>1,903,184</b>	<b>1,961,836</b>
<b>DEBT SERVICE</b>	6,218,288	5,943,800	5,320,720
<b>INSURANCE</b>	4,249,672	5,180,000	5,325,000
<b>UNCLASSIFIED</b>	1,785,087	960,675	941,250
<b>OTHER</b>			
Overlay Deficits	0	0	23,274
Overlay	209,015	211,638	225,000
State Assessments	750,825	591,802	595,482
Cherry Sheet Offsets	24,141	24,548	24,321
<b>General Fund Budget</b>	<b>51,671,755</b>	<b>52,202,557</b>	<b>52,986,721</b>

# *Board of Selectmen*

## **Mission Statement**

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

## ***Selectmen Budget***

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 0	 0	 0	 0
Services	0	10,000	0	(10,000)
Supplies	15,882	12,750	12,750	0
Other	0	0	0	0
 Total Operating	 15,882	 22,750	 12,750	 (10,000)
 Capital	 0	 0	 0	 0
 Total Department	 15,882	 22,750	 12,750	 (10,000)

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

## **Mission Statement**

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

## **Significant Changes**

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

## **Previous Year Accomplishments**

- Provided a balanced budget to the Selectmen and Finance Committee which enhances services even in the face of significant fiscal pressures;
- Re-issue the RFP for the former Senior Center property;
- Completed the majority of the work proposed under the energy services performance contract;
- Negotiated Collective Bargaining Agreements with unions through June 30, 2014;

## **FY 14 Goals**

- Review vacant/underutilized town owned real property and develop a reuse/disposition process for such by March 2014;
- To establish a triennially review of General Government fees starting in January 2014;
- Review consolidation of various positions with the school department by January 2014;
- Develop a five year technology strategic plan by January 2014;
- Prepare a balanced FY15 budget sustaining core services by February 15, 2014;
- Develop performance measurement goals by January 2014;
- Develop an ongoing facility maintenance master plan by December 2013.

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	177,530	178,720	182,295	3,575
Overtime	0	0	0	0
Other Salary & Benefit	708	2,000	2,500	500
 Total Wages & Salaries	 <b>178,238</b>	 <b>180,720</b>	 <b>184,795</b>	 <b>4,075</b>
Services	0	0	0	0
Supplies	2,837	3,000	3,000	0
Other	0	0	0	0
 Total Operating	 <b>2,837</b>	 <b>3,000</b>	 <b>3,000</b>	 <b>0</b>
Capital	0	0	0	0
 Total Department	 <b>181,075</b>	 <b>183,720</b>	 <b>187,795</b>	 <b>4,075</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Administrator	Town Administrator	1	1	0
	Administrative Assistants	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# ***Personnel***

## **Mission Statement**

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

## **Significant Changes**

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

## **Previous Year Accomplishments**

- Continued to work with employees and department heads relative to confidential work related issues in a professional manner;
- Continued to monitor the delegation process for entry level public safety appointments and promotions subject to civil service regulations & guidelines;
- Re-Trained in Criminal Offender Record Information (CORI) relative to screening prospective employees and volunteers;
- Assisted in the hiring process for the Part-Time Custodian, Recreation seasonal summer employees & Public Works seasonal summer employees;
- Prepare final draft of Town Administrator's Six Month Review for approval by the Board of Selectmen;
- Monitored attendance records to ensure proper use of sick, vacation, personnel, workers compensation and FMLA leave time in accordance with the various contracts and the Personnel Policy;
- Under the supervision of the Town Administrator continued to research policies or implementation to assist in the daily operations;

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

### **FY 14 Goals**

- Assist in the successful negotiation of the expiring contracts for Town Meeting approval April 2014;
- Continue to implement programs to improve staff development through June 2014;
- Monitor and track usage of vacation, sick, personal and FMLA leave time for all employees within contractual guidelines on a weekly basis and provide quarterly reports to department heads through June 2014;
- Prepare documentation relative to compensated absences by July 15, 2013 in preparation of fiscal audit;
- Continue with regular ongoing training sessions for loss control and Employee Assistance Programs as well as training in areas of interest of Town employees through June 2014;
- Continue with monthly Labor Management Meetings in accordance with the appropriate collective bargaining agreements through contract expiration through June 2014;
- Reinforcing with management the importance of familiarizing themselves with the Union contract(s) that pertain to their employees as well as Town policies through June 2014;
- Continue to collect relative information for the comprehensive data spreadsheet of all elected and appointed officials to enable ease in notifying individuals of such things as reappointment status, policy changes, ethics requirements, etc by May 2014;
- Complete employee handbook by June 2014.



### ***Personnel Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	48,010	52,415	53,464	1,049
Overtime	0	0	0	0
Other Salary & Benefit	1,172	1,323	1,545	222
<b>Total Wages &amp; Salaries</b>	<b>49,182</b>	<b>53,738</b>	<b>55,009</b>	<b>1,271</b>
Services	0	0	0	0
Supplies	1,607	1,800	1,800	0
Other	0	0	0	0
<b>Total Operating</b>	<b>1,607</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>50,789</b>	<b>55,538</b>	<b>56,809</b>	<b>1,271</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Personnel	Personnel Manager	.75	.75	0
	Assistant Personnel Manager	0	0	0
<b>Total</b>		<b>.75</b>	<b>.75</b>	<b>0</b>

# ***Town Accountant***

## **Mission Statement**

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

## **Significant Changes**

There were no significant changes to this office.

## **Previous Year Accomplishments**

- Submitted the FY 13 Budget for the “Distinguished Budget Presentation Award” to the GFOA by August 1, 2013;
- Awarded the Distinguished Budget Presentation Award by the GFOA for seventh straight year;
- Attained the second highest Free Cash amount in the Town’s History.

## **FY 14 Goals**

- Comply with State filing requirements by completing the Balance Sheet by September 15;
- Comply with State filing requirements by completing Schedule A (a comprehensive report of Town and School revenues, expenditures and account balances) by October 31;
- Submit the FY 14 Budget for the “Distinguished Budget Presentation Award” to the GFOA by August 2, 2013;

### *Accountant's Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	111,692	140,354	143,262	2,908
Overtime		0	0	0
Other Salary & Benefit	3,363	3,650	6,000	2,350
 Total Wages & Salaries	 <b>115,055</b>	 <b>144,004</b>	 <b>149,262</b>	 <b>5,258</b>
Services	0	0	0	0
Supplies	84,733	118,250	93,250	(25,000)
Other	0	0	0	0
 Total Operating	 <b>84,733</b>	 <b>118,250</b>	 <b>93,250</b>	 <b>(25,000)</b>
Capital	0	0	0	0
 Total Department	 <b>199,788</b>	 <b>262,254</b>	 <b>242,512</b>	 <b>(19,742)</b>

### *Town Accountant Personnel Listing*

Department	Title	FY13 STAFF POS.	FY14 STAFF POS.	VARIANCE + / (-)
Accounting	Town Accountant	1	1	0
	Assistant Town Accountant	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# ***Technology***

## **Mission Statement**

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

## **Significant Changes**

The most significant change during FY2013 was the upgrade to the MUNIS financial system. The software was completely overhauled and an update was performed affecting all software users. Another major change was as a result of a regionalization grant with Lynn. A full fiber ring to all town and school buildings was run and installed in the Town Hall head end room.

## **Previous Year Accomplishments**

- Upgraded existing clients to Microsoft Office 2007 Professional to ensure smooth email and database operations;
- Upgraded and enhanced the MUNIS Financial Server;
- Replaced older, outdated pc's as part of a rotating replacement program;
- Researched future technology and how it can be utilized creatively for efficiency and effectiveness for the town.

## **FY 14 Goals**

- Continue to research future technology and how it can be utilized creatively for efficiency and effectiveness for the town through June 2014;
- Upgrade existing clients to Microsoft Office 2010 Professional to ensure smooth email and database operation by June 2014;
- Upgrade pc's and peripherals as needed through June 2014;
- Add an additional file storage server to increase storage demands by September 2013;
- Upgrade Assessing server by January 2014.

### *Technology Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	5,300	5,304	5,411	107
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>5,300</b>	 <b>5,304</b>	 <b>5,411</b>	 <b>107</b>
Services	105,624	108,000	119,833	11,833
Supplies	2,920	7,500	6,500	(1,000)
Other	0	0		0
 Total Operating	 <b>108,544</b>	 <b>115,500</b>	 <b>126,333</b>	 <b>10,833</b>
Capital	0	0	0	0
 Total Department	 <b>113,844</b>	 <b>120,804</b>	 <b>131,744</b>	 <b>10,940</b>

### *Technology Personnel Listing*

Department	Title	FY13 STAFF POS.	FY14 STAFF POS.	VARIANCE + / (-)
Technology	Network Specialist	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

# ***Treasurer/Collector***

## **Mission Statement**

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

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

## **Significant Changes**

There were no significant changes in the Treasurer/Collector's Office during FY2013.

## **Previous Year Accomplishments**

- Placed all outstanding real estate into tax title by February 2013;
- Worked with the GIC to maintain compliance;
- Had year-end cash process complete and reconciled for auditors by September 2012.

## **FY 14 Goals**

- Have year-end cash process complete and reconciled for auditors by September 2013;
- Place all outstanding real estate into tax title by February 2014;
- Work with the GIC to maintain compliance through June 2014;
- Continue to look for ways to improve communications and efficiencies in the Treasurer and Collector's Offices through June 2014.

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	215,123	214,838	219,133	4,295
Overtime	0	0	0	0
Other Salary & Benefit	3,900	4,650	5,250	600
<b>Total Wages &amp; Salaries</b>	<b>219,023</b>	<b>219,488</b>	<b>224,383</b>	<b>4,895</b>
Services	0	0	0	0
Supplies	63,178	65,250	68,250	3,000
Other	0	0	0	0
<b>Total Operating</b>	<b>63,178</b>	<b>65,250</b>	<b>68,250</b>	<b>3,000</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>282,201</b>	<b>284,738</b>	<b>292,633</b>	<b>7,895</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Treasurer/Collector	Treasurer/Collector	1	1	0
	Assistant Treasurer	1	1	0
	Clerk	2	2	0
<b>Total</b>		<b>4</b>	<b>4</b>	<b>0</b>

# ***Town Clerk***

## **Mission Statement**

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

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

## **Significant Changes**

There were no significant changes in FY13.

## **Previous Year Accomplishments**

- Town Clerk's Town Meeting minutes posted on website;
- Successfully completed and certified 3/6/12 Presidential Primary Election;
- Successfully completed & certified 4/24/12 Local Election;
- Maintained VRIS (voter registration information system) calendar of compliance;
- Completed Attorney General's submission for approval; May 2012 ATM General & Zoning By-Law amendments pursuant to MGL 40:32.
- Completed Attorney General's submission for approval; Oct. 15, 2012 STM Zoning By-Law amendments pursuant to MGL 40:32.



## **FY 14 Goals**

- Establish an improved recording & filing system for the ZBA & Planning Board files by December 2013;
- Complete the Town's By-law's & Charter codification by June 2013;
- Post ALL Boards, Committees & Commissions meeting minutes on their respective websites as submitted to the Town Clerk throughout FY14;
- Successfully complete & certify Local Election April 30,2013;
- Commissioners to Qualify Public Office Appointment by January 2014.

### ***Town Clerk Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	111,243	115,563	117,075	1,512
Overtime	0	0	0	0
Other Salary & Benefit	3,645	3,000	4,000	1,000
<b>Total Wages &amp; Salaries</b>	<b>114,888</b>	<b>118,563</b>	<b>121,075</b>	<b>2,512</b>
Services	0	0	0	0
Supplies	19,249	15,555	15,788	233
Other	0	0	0	0
<b>Total Operating</b>	<b>19,249</b>	<b>15,555</b>	<b>15,788</b>	<b>233</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>134,137</b>	<b>134,118</b>	<b>136,863</b>	<b>2,745</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Town Clerk	Town Clerk	1	1	0
	Clerk	1	1	0
<b>Total</b>		<b>2</b>	<b>2</b>	<b>0</b>

# *Assessing*

## **Mission Statement**

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

## **Significant Changes**

The town appointed a new Assistant Assessor and will begin in March 2013 .

## **Previous Year Accomplishments**

- Submitted the Tax Rate to the DOR prior to December 1<sup>st</sup>.

## **FY 14 Goals**

- To complete a full measure and list of all properties by September 2013;
- To submit the Town's Tax Rate to the DOR before the December 1<sup>st</sup> deadline.

### *Assessor's Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	98,473	156,460	129,595	(26,865)
Overtime	0	0	0	0
Other Salary & Benefit	2,125	5,000	5,000	0
 Total Wages & Salaries	 <b>100,598</b>	 <b>161,460</b>	 <b>134,595</b>	 <b>(26,865)</b>
Services	36,059	125,000	15,000	(110,000)
Supplies	7,023	4,000	4,750	750
Other	0	0	0	0
 Total Operating	 <b>43,082</b>	 <b>129,000</b>	 <b>19,750</b>	 <b>(109,250)</b>
 Capital	 0	 0	 0	 0
 Total Department	 <b>143,680</b>	 <b>290,460</b>	 <b>154,345</b>	 <b>(136,115)</b>

### *Assessing Personnel Listing*

Department	Title	FY13 STAFF POS.	FY14 STAFF POS.	VARIANCE + / (-)
Assessing	Assistant Assessor	1	1	0
	Clerk	2	1.5	(.5)
<b>Total</b>		<b>3</b>	<b>2.5</b>	<b>(.5)</b>

# *Retirement*

## **Mission Statement**

The Town Retirement System provides pension and annuity payments to approximately 208 retirees, and collects pension contributions from approximately 258 active employees as of December 31, 2012. The system had an actuary by Stone Actuaries as of January 1, 2011. The Town adopted this actuarial schedule and began the process of fully funding the outstanding liability of the Town's Retirement System by the Year 2030, as well as continuing to fund the current cost of benefits. The original schedule is reviewed and updated every three years. The latest update to this funding schedule was also prepared by PERAC based on their actuarial valuation.

### *Retirement Program Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Retirement Fund	3,470,567	3,700,000	3,841,097	141,097
Non-Contributory Pensions	89,235	98,025	81,277	(16,748)

# ***Police***

## **Mission Statement**

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

## **Significant Changes**

We transitioned to a shared arrangement with the City of Lynn, to provide dispatch services to Swampscott Police as well as Fire Departments which will maximize the use of existing staff resources and enhance operations. We put the infrastructure in place and implemented operating procedures for that purpose.

We implemented an agreement with Lynn to share the overnight and weekend housing of Swampscott prisoners while they await appearance for court. This regional relationship is unique in the State. Lynn also agreed to allow Swampscott Officers to use their indoor firing range, twice yearly, for the purpose of firearms qualification for our officers.

## **Previous Year Accomplishments**

- Construction of the new Police Headquarters building commenced and has progressed substantially toward completion
- The fiber ring infrastructure and associated technology changes for implementation of the dispatch relationship with the City of Lynn was completed
- We converted our Computer Aided Dispatch/Records Management System (CAD/RMS) to a system which is shared with Lynn Police and trained all officers in its use. In addition to accomplishing shared dispatch this allows Lynn and Swampscott officers to share and search each community's information data bases for suspect histories. The new system was funded by a State 911 grant for \$126,000. As part of the upgrade the grant funded an additional \$40,000 for six new mobile data terminals in the cruisers which allows the Officers on patrol to access records information and write reports on the street.

## **FY 14 Goals**

- We will complete the move of our radio antennae from the former Swampscott Middle School to the water tower including the installation of a standalone structure to securely house and protect the equipment and a generator to ensure its operation during emergencies. By July 2013;
- Once completed we will make the move to the new Police Headquarters, July 2013;

- We will work with the Town's Public Works to design and install odor mitigation equipment at the Pump Station building to ensure a hygienic environment for our new Police Headquarters. July 2013;
- We will train and equip Officers with electronic less lethal weapons as a restraint tool to avoid injury or death to officers and suspects. We will implement approved policies and procedures relative to their use. By July 2013;
- We will conduct an Active Shooter drill which will train Officer in the response to an on- going shooting crisis which requires an immediate response where time does not allow for the response of specialized SWAT unit, August 2013;
- Lynn has agreed to allow Swampscott Officers to use their indoor firing range, twice yearly, for the purpose of firearms qualification for our officers. We will explore ways that this can augment our existing firearms training program. July 2013;
- Dependant of funding, we will install a firearms judgmental training simulator in the new Police Headquarters. By October 2013;
- We will purchase a new Police Interceptor Ford Explorer SUV to replace a 2006 model by October 2013.

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	1,891,220	1,943,060	2,010,954	67,894
Overtime	522,241	425,000	510,000	85,000
Other Salary & Benefit	760,430	822,720	864,957	42,237
<b>Total Wages &amp; Salaries</b>	<b>3,173,891</b>	<b>3,190,780</b>	<b>3,385,911</b>	<b>195,131</b>
Services	0	0	0	0
Supplies	125,069	133,500	151,500	18,000
Other	60,000	27,500	35,000	7,500
<b>Total Operating</b>	<b>185,069</b>	<b>161,000</b>	<b>186,500</b>	<b>25,500</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>3,358,960</b>	<b>3,351,780</b>	<b>3,572,411</b>	<b>220,631</b>

## ***Police Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Police Department	Police Chief	1	1	0
	Captain	1	1	0
	Lieutenants	4	4	0
	Sergeants	6	6	0
	Patrol Officers	20	20	0
	Matrons	.5	.5	0
	Animal Control Officer	0	0	0
	Administrative Assistant	1	1	0
<b>Total</b>		<b>33.5</b>	<b>33.5</b>	<b>0</b>

# ***Fire***

## **MISSION STATEMENT**

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

## **Significant Changes**

During 2012 the department appointed Firefighter Edward Seligman to provisional Lieutenant, and Lieutenant Remo Zimbaldi to Temporary Captain. We expect HRD Exam grades early in 2013 to make permanent appointments

## **Previous Year Accomplishments**

- Completely replaced roof on Fire Headquarters building;
- Conducted regular officer meetings with Captain's and Lieutenants to consolidate department management team;
- Secured a state Emergency Management Planning Grant (EMPEG) for \$2,500 2 Smart monitors to be used in the new Police Station Training room / Emergency Operations Center;
- Secured a Student Awareness of Fire Education (S.A.F.E.) grant for \$3,500;
- Conducted Department Wide Rapid Intervention Training, and Safety Officer Training;
- Continued policy of public awareness of fire department through programs like S.A.F.E (Student Awareness of Fire Education), public safety day (in conjunction with Swampscott Police Department);
- Continued work on Combined Lynn Dispatch by up-dating Computer database need for integrated CAD;
- Secured funding to move all public safety radio equipment to water tower site;
- Responded to 1,936 Emergency Incidents and 1,197 Non-Emergency Incidents;
- Applied for \$93,000 Federal Assistance to Firefighter Grant (AFG) to replace all department personal protective clothing;
- Completed Warranty Painting and repair work on Ladder 21;



- Installed 5,000 Ft. of underground Fire Alarm Cable at reduced cost by working with Fiber Optic Installation Company;
- Instituted on-line training using grant funded computers.

### **FY 14 Goals**

- To request that all asbestos tiles be removed from the Fire Station by June 2014;
- To insulate the attic of the Fire Station with high density foam by Fall 2014;
- To continue to maintain and improve the Town's fire alarm telegraph system throughout FY2014;
- To continue to work on the upgrade of our computer system throughout FY2014 and finalize integrated CAD with our records management software Package by June 2014;
- To continue work on Atlantic Hand Tub Building by raising overhead door so hand tub can be moved on trailer, and displayed better by December 2013;
- To continue process of replacing all personal protective clothing which is now almost 10 years old by December 2013;
- To continue to train in all areas of fire suppression, Rapid Intervention, Emergency Vehicle Operator, and Pump operations scheduled throughout FY2014;
- To work with Chief Madigan and the City of Lynn to improve the regional combined dispatch by December 2013;
- To work with the Police and DPW departments to oversee the move of all radio equipment to water tower site from the Greenwood Ave. former middle school by December 2013;

### ***Fire Department Program Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	2,074,395	2,066,710	2,110,402	43,692
Overtime	439,194	295,000	300,000	5,000
Other Salary & Benefit	320,622	409,778	404,708	(5,070)
<b>Total Wages &amp; Salaries</b>	<b>2,834,211</b>	<b>2,771,488</b>	<b>2,815,110</b>	<b>43,622</b>
Services	79,661	78,000	78,000	0
Supplies	140,320	132,489	137,600	5,111
Other	0	0	0	0
<b>Total Operating</b>	<b>219,981</b>	<b>210,489</b>	<b>215,600</b>	<b>5,111</b>
				0
Capital	0	0	0	0
				0
<b>Total Department</b>	<b>3,054,192</b>	<b>2,981,977</b>	<b>3,030,710</b>	<b>48,733</b>

### ***Fire Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE +/-(-)</b>
Fire Department	Fire Chief	1	1	0
	Deputy Chief	1	1	0
	Captains	4	4	0
	Lieutenants	4	4	0
	Fire Fighters	24	24	0
<b>Total</b>		<b>34</b>	<b>34</b>	<b>0</b>

# ***Emergency Management***

## **Mission Statement**

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

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

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

## **Significant Changes**

There were no significant changes in FY13.

## **Previous Year Accomplishments**

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

## **FY 14 Goals**

- To further enhance GIS for the Town through June 2014;
- To strengthen the communications systems and enhance interoperability by June 2014;
- To complete fit-out and lettering of storage trailer by June 2014;
- Establish on-line training system to accomplish on-going NIMS Compliance up-dates by June 2014.

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

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

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

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

# ***Building Department***

## **Mission Statement**

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

## **Significant Changes**

No significant changes in this department.

## **Previous Year Accomplishments**

- Continued inter-departmental cooperation to simplify the permitting process;
- Developed computer-printed Mechanical Permits;
- Established a computerized database for all permits and inspections.

## **FY 14 Goals**

- Identify, classify and organize all buildings requiring periodic inspection by September 2013;
- Establish a Periodic Inspection Cycle by September 2013;
- Establish computerized database for periodic inspections by September 2013;
- Incorporate iPad technology for field inspections by June of 2014.

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

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

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Inspectional Services	Building Inspector	.5	1	.5
	Clerical	1	1	0
	Plumbing/Gas Inspector	.5	.5	0
	Wiring Inspector	.5	.5	0
	Local Inspectors	1	.5	(.5)
<b>Total</b>		<b>3.5</b>	<b>3.5</b>	<b>0</b>

# ***Planning***

## **Mission Statement**

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

## **Significant Changes**

Appointment of a full-time Town Planner / Energy Efficiency Manager.

## **Previous Year Accomplishments**

None as the department was unstaffed.

## **FY 14 Goals**

- Continue quarterly and annual reporting to DOER as part of Green Communities. Submit grant application requests (as applicable) to DOER for various energy reduction or clean energy development projects by March 2014;
- Complete new Open Space and Recreation Plan and submit to state for final approval by July 2013;
- Continue summer internship program (unpaid) for college students to begin June 2013 and end August 2013;
- Expand the Big Blue Energy Initiative (run in collaboration with the Renewable Energy Committee) to include renewable energy education and opportunities for homeowners by August 2013;
- With Capital Improvement Committee and Town Meeting approval, will begin the Master Plan process for a town-wide vision by September 2013;
- Initiate process to provide education and gain feedback for potential passage of Community Preservation Act by September 2013;
- Create development tracking database to be used by Planning Board and Zoning Board of Appeals for development petitions, site plan applications, and subdivisions by October 2013.

### ***Planning Budget***

<b>Expense Line Item</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	13,949	34,640	50,981	16,341
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>13,949</b>	 <b>34,640</b>	 <b>50,981</b>	 <b>16,341</b>
Services	0	0	0	0
Supplies	1,502	3,000	3,000	0
Other	0	0		0
 Total Operating	 <b>1,502</b>	 <b>3,000</b>	 <b>3,000</b>	 <b>0</b>
Capital	0	0	0	0
 Total Department	 <b>15,451</b>	 <b>37,640</b>	 <b>53,981</b>	 <b>16,341</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Planning	Town Planner/Energy Efficiency Manager	1	1	0
 <b>Total</b>		 <b>1</b>	 <b>1</b>	 <b>0</b>



## ***North Shore Regional Vocational School District Assessment***

The North Shore Regional Vocational School District Assessment is based on enrollment from the 16 member communities in the regional school district. The regional schools receive the majority of their funding directly from the State in the form of Chapter 70 school aid. The regional school would then develop their budget and assess the participating communities, based on enrollment, for the remainder of the funds they would need to develop a balanced budget.

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Regional Assessment	334,243	360,418	428,220	67,802
Total Direct Expenses	<b>334,243</b>	<b>360,418</b>	<b>428,220</b>	<b>67,802</b>

## ***Education***

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

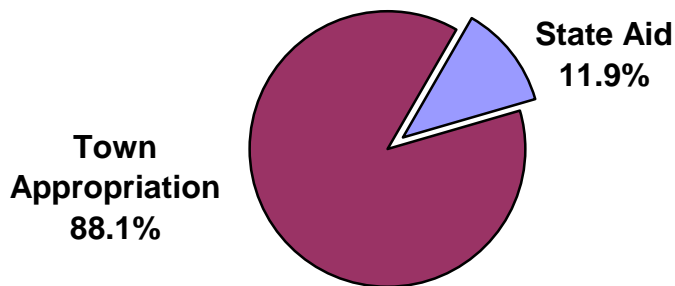
The total FY 14 Proposed School Budget of \$24,355,400 represents an increase of \$135,000 or .55%, from FY 13. Chapter 70 school aid is level funded and continues not keeping pace with the increase in contractual and other obligations.

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

### ***School Department Program Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Net School Appropriation	23,555,397	24,305,400	24,440,400	135,000
Total Direct Expenses	<b>23,555,397</b>	<b>24,305,400</b>	<b>24,440,400</b>	<b>135,000</b>

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



# ***Public Works***

## **Mission Statement**

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

## **Significant Changes**

There are no significant changes to report.

## **Administration**

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

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

## **Public Works - General**

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

## **Previous Year Accomplishments**

- Planted 30 new trees throughout the Town;
- Removed 15 dead, near-dead, or otherwise hazardous trees;
- Tree City USA recipient for the 22<sup>nd</sup> consecutive year;
- Repaired prioritized sidewalks using in-house labor;
- Using Chapter 90 funding and a Town Meeting appropriation, completed a paving project which included Humphrey Street, Salem Street, Puritan Road, Palmer Road, Duke Street, Allen Road, Ryan Place, Mostyn Street, Oakledge Road, Plymouth Lane, Aycliffe Road, Lewis Road, Cutting Road, Spring Court, Bellear Drive and Smith Lane;
- Replaced 50 street signs in Town with the new, larger-print design;
- Secured the Right Of Way for the Safe Routes to School project at Stanley School and put the project out to bid.

## **FY 14 Goals**

- Plant approximately 20 new trees at various locations around Town by June 2014;
- Secure additional Chapter 90 funding and continue to implement the Pavement Management Program by June 2014;
- Continue to replace damaged asphalt and concrete sidewalks through June 2014;

## **Buildings & Grounds**

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

## **Previous Year Accomplishments**

- Completed construction of energy efficiency improvements in municipal and school buildings funded by Green Community grant money through Mass DOER;
- Completed Phase II improvements to the Andrews Memorial Chapel including additional pointing of masonry and improvements to handicapped accessibility;
- Completed repairs to the drainage system at the Swampscott Fish House

## **FY 14 Goals**

- Repair the seawall at Cassidy Park by June 2014;
- Repair railings at the Fisherman's Beach pier, and repair/replace piles by October 2013;
- Complete the Jackson Park Playground Project by August 2013;

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	269,640	302,509	315,670	13,161
Overtime	20,034	15,000	15,000	0
Other Salary & Benefit	12,163	9,250	5,000	(4,250)
<b>Total Wages &amp; Salaries</b>	<b>301,837</b>	<b>326,759</b>	<b>335,670</b>	<b>8,911</b>
Services	55,480	170,000	170,000	0
Supplies	192,126	166,500	176,500	10,000
Other	0	0	0	0
<b>Total Operating</b>	<b>247,606</b>	<b>336,500</b>	<b>346,500</b>	<b>10,000</b>
Capital	25,000	25,000	25,000	0
<b>Total Department</b>	<b>574,443</b>	<b>688,259</b>	<b>707,170</b>	<b>18,911</b>

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	76,691	124,353	125,566	1,213
Overtime	7,590	1,500	1,500	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>84,281</b>	 <b>125,853</b>	 <b>127,066</b>	 <b>1,213</b>
Services	0	0	0	0
Supplies	23,783	18,600	15,600	(3,000)
Other	0	0	0	0
 Total Operating	 <b>23,783</b>	 <b>18,600</b>	 <b>15,600</b>	 <b>(3,000)</b>
 Capital	 0	 0	 0	 0
 Total Department	 <b>108,064</b>	 <b>144,453</b>	 <b>142,666</b>	 <b>(1,787)</b>

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
 Total Operating	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>
 Capital	 189,782	 175,000	 186,000	 11,000
 Total Department	 <b>189,782</b>	 <b>175,000</b>	 <b>186,000</b>	 <b>11,000</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Dept. of Public Works	Director	.5	.5	0
	Field Coordinator	0	0	0
	Working Foreman	3	3	0
	MEOS	4	3	(1)
	MEOH	0	0	0
	Laborer	0	0	0
	Custodian	0	.5	.5
	Facilities Manager	.25	.75	.5
<b>Total</b>		<b>7.75</b>	<b>7.75</b>	<b>0</b>

# ***Health***

## **Mission Statement**

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

## **Significant Changes**

The Health Department, assisting the Board of Health, continued implementing our waste reduction plan reducing the amount of waste placed at curbside from three free barrels per dwelling to two.

## **Previous Year Accomplishments**

- Waste reduction plan reduced rubbish collected curbside by 900 tons and increased recycling by 75 tons from calendar year 2011 to calendar year 2012;
- Awarded a Shared Services Grant from the MassDPH for the purpose of enhancing public health services through regionalization following a shared services model;
- The North Shore Tobacco Control Program in conjunction with the Health Department conducted compliance stings at licensed tobacco retailers in town. One establishments failed by improperly securing tobacco on display. That establishment paid a fine and suspended tobacco sales for one week;
- Public Health Nurse, as required by law, followed up on numerous communicable and infectious diseases including but not limited to campylobacter, Group A and B streptococcus, hepatitis, lyme disease, pertussis, salmonellosis, and shigella;
- Along with the City of Salem and the Town of Marblehead the Health Department, after being awarded a DEP grant began a program to help residents recycle rigid plastic materials that would otherwise be disposed of in landfills and incinerators.

## **FY 14 Goals**

- Increase Technical Assistance Review (TAR) self-assessment score by 5 points to show improvement in our Emergency Dispensing Site planning By June 2014;
- Explore single-stream recycling for the towns curbside collection program to reduce recycling disposal costs by \$5000.00 by June 2014;
- Increase resident awareness by utilizing the Blackboard TTY communication system at least 9 times for public health news throughout FY14;
- Conduct 20 more food inspections than in previous year throughout FY14;



- Increase Swampscott residents food safety knowledge by providing 3-5 topical blogs in the Swampscott Patch throughout FY14.

### ***Health Department***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	142,534	141,393	145,646	4,253
Overtime	0	0	0	0
Other Salary & Benefit	2,500	3,100	4,400	1,300
 Total Wages & Salaries	 <b>145,034</b>	 <b>144,493</b>	 <b>150,046</b>	 <b>5,553</b>
Services	3,693	3,936	4,000	64
Supplies	2,163	4,190	4,255	65
Other	2,804	3,025	4,515	1,490
 Total Operating	 <b>8,660</b>	 <b>11,151</b>	 <b>12,770</b>	 <b>1,619</b>
Capital	912,650	950,000	976,000	26,000
 Total Department	 <b>1,066,344</b>	 <b>1,105,644</b>	 <b>1,138,816</b>	 <b>33,172</b>

### ***Health Department Personnel Listing***

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Health	Health Director	1	1	0
	Clerk	1	1	0
	Public Health Nurse	.5	.5	0
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>

# ***Recreation***

## **Mission Statement**

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

## **Significant Changes**

There are no significant changes to report.

## **Previous Year Accomplishments**

- Started Swampscott's First Farmers Market;
- Added new Adult Fitness classes;
- Work with School Departments to create after school activities for children.

## **FY 14 Goals**

- Work with Recreation Commission to add to Community Events through June 2014;
- Work on a maintenance plan for fields and add new turf field through June 2014;
- Develop an Open Space Plan through June 2014;
- Add onto indoor winter programs for both youth and adult members of the Community including Tennis, golf, Lacrosse and Preschool age camps by Spring 2014.

## ***Recreation Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	33,426	31,500	20,000	-11,500
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	33,426	31,500	20,000	(11,500)
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	0	0	0	0
Capital	0	0	0	0
Total Department	33,426	31,500	20,000	(11,500)

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Recreation	Recreation Director	.75	.75	0
<b>Total</b>		<b>.75</b>	<b>.75</b>	<b>0</b>

# ***Council on Aging***

## **Mission Statement**

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

## **Significant Changes**

There are no significant changes to report.

## **Previous Year Accomplishments**

- The Swampscott Senior Center has become the activity and social center for many seniors. Our data specifically states that 1137 seniors are registered members The Writer Group Published work in local newspapers as well as our monthly newsletter. Two members of the groups published a book;
- Seniors had many opportunities to attend lectures on health and safety issues. We also increased our weekly opportunities for participation;
- We ran several art classes. We sponsored knitting projects to help those shut in and the Special Olympics;
- We attended several concerts and theater events;
- We worked close with the elementary schools and the high school.

## **FY 14 Goals**

- To add operating hours to keep the center open thirty five rather than thirty hours per week by June 2014;
- To add additional programs as suggested by our clientele by December 2013;
- To align senior center technology with town wide services such as Munis and email by September 2013;
- To plan bi-monthly special events. This may be to theaters, museums or special affairs in our area. by September 2013.

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	72,038	90,029	88,055	(1,974)
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>72,038</b>	 <b>90,029</b>	 <b>88,055</b>	 <b>(1,974)</b>
Services	0	0	0	0
Supplies	30,086	32,000	32,000	0
Other	0	0	0	0
 Total Operating	 <b>30,086</b>	 <b>32,000</b>	 <b>32,000</b>	 <b>0</b>
Capital	0	0	0	0
 Total Department	 <b>102,124</b>	 <b>122,029</b>	 <b>120,055</b>	 <b>(1,974)</b>

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

<b>Department</b>	<b>Title</b>	<b>FY13 STAFF POS.</b>	<b>FY14 STAFF POS.</b>	<b>VARIANCE + / (-)</b>
Council On Aging	Director	1	1	0
	Outreach Worker	.5	.5	0
	Activities Coordinator	.5	.5	0
	Van Driver	.5	.5	0
<b>Total</b>		<b>2.5</b>	<b>2.5</b>	<b>0</b>

# Veterans Services

## Mission Statement

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

## *Veterans Services Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	9,308	10,049	10,455	406
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 <b>9,308</b>	 <b>10,049</b>	 <b>10,455</b>	 <b>406</b>
Services	6,942	6,000	6,500	500
Supplies	2,542	2,700	3,000	300
Other	0	0	0	0
 Total Operating	 <b>9,484</b>	 <b>8,700</b>	 <b>9,500</b>	 <b>800</b>
 Capital	 0	 0	 0	 0
 Total Department	 <b>18,792</b>	 <b>18,749</b>	 <b>19,955</b>	 <b>1,206</b>

## *Veteran's Department Personnel Listing*

Department	Title	FY11 STAFF POS.	FY12 STAFF POS.	VARIANCE +/-(-)
Veteran's	Veteran's Agent	.5	.5	0
<b>Total</b>		<b>.5</b>	<b>.5</b>	<b>0</b>

# ***Public Library***

## **Mission Statement**

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

## **Significant Changes**

The most significant change that we made this year at the library is that we officially named two of the library's fiction area rooms after fallen heroes from our town. One room is named after Capt. Jennifer Harris and the other room is named after Specialist Jared Raymond. The library held a room naming ceremony which honored these two individuals and their families to commemorate the naming.

## **Previous Year Accomplishments**

- We received funding from Capital Improvement Committee to update our technological offerings;
- We, as well as other members of NOBLE, have updated our library system to make it more patron friendly;
- We have completed a five year long range plan which we submitted and had approved by the Massachusetts Board of Library Commissioners;
- We once again have increased our library circulation of materials. We are one of the only local libraries that have increased circulation every year for the past three years.

## **FY 14 Goals**

- We hope to institute a literacy project which will increase early childhood literacy by December 2013;
- We hope to continue to increase our materials circulation by December 2013;
- We would like to increase our hours of service here at the library by July 2013;
- We would like to continue working with and supporting other town departments throughout FY14;
- We want to continue to increase awareness of the offerings of the library through multiple social networks throughout FY14;
- We want to encourage local community organizations and departments to avail themselves of the offerings of the library and its facilities throughout FY14

### *Library Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	413,116	415,244	442,791	27,547
Overtime	0	0	0	0
Other Salary & Benefit	16,278	19,400	20,574	1,174
 Total Wages & Salaries	 <b>429,394</b>	 <b>434,644</b>	 <b>463,365</b>	 <b>28,721</b>
 Services	 0	 0	 0	 0
Supplies	48,759	51,350	51,600	250
Other	136,071	139,268	148,045	8,777
 Total Operating	 <b>184,830</b>	 <b>190,618</b>	 <b>199,645</b>	 9,027
 Capital	 0	 0	 0	 0
 Total Department	 <b>614,224</b>	 <b>625,262</b>	 <b>663,010</b>	 <b>37,748</b>

### *Library Department Personnel Listing*

Department	Title	FY13 STAFF POS.	FY14 STAFF POS.	VARIANCE + / (-)
Library	Director	1	1	0
	Assistant Director	1	1	0
	Secretary	.5	.5	0
	Children's Librarian	.5	.5	0
	Circulation	1	1	0
	Reference	1.5	1.5	0
	Cataloguer	.5	.5	0
	Library Assistant	.5	.5	0
	Tech Aide	1	1	0
	Adult Aide	2.5	2.5	0
	Pages	0	0	0
<b>Total</b>		<b>10</b>	<b>10</b>	<b>0</b>



# *Debt Service*

## **BONDED DEBT**

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

### **General Debt Limit**

Under Massachusetts' statutes, the General Debt Limit of the Town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit of the Town is 5 percent of the valuation of taxable property. The Town of Swampscott can authorize debt up to this amount (currently \$110,615,761) without State approval. The Town can authorize debt up to twice this amount (Double Debt Limit) with the approval of the State Emergency Finance Board.

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

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

Equalized Valuation Fiscal 2012	2,212,315,215
Debt Limit	110,615,761
Outstanding Debt outside Limit 6/30/12	5,372,654
Outstanding Debt inside Limit 6/30/12	33,777,611
Total Outstanding Debt 6/30/12	39,150,265
Debt Limit	110,615,761
Debt Subject to Debt Limit	<u>39,615,761</u>
<b>Borrowing Capacity</b>	<b>71,465,496</b>

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

## **Authorization of General Obligation Debt**

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

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

## **Types of Obligations**

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

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

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

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

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

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

### **Bond Ratings**

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

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Principal - Long Term	3,755,130	3,415,815	3,692,233	276,418
Interest - Long Term	1,283,192	1,287,625	1,083,585	(204,040)
Certification	5,000	45,000	45,000	0
Total Direct Expenses	5,043,322	4,748,440	4,820,818	72,378

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Principal - Long Term	1,134,498	1,172,242	498,902	(673,340) 0
Interest - Long Term	36,200	16,118	0	(16,118) 0
Administrative Fees/Charges	4,268	7,000	1,000	(6,000)
Total Direct Sewer Expenses	1,174,966	1,195,360	499,902	(695,458)

# Health Benefits and Insurance

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

The Town offers insurance through the Commonwealth of Massachusetts Group Insurance Commission (GIC). Through the GIC, active employees and non-Medicare eligible retirees have the choice of nine plans: Fallon Direct Care, Fallon Select Care, Harvard Independence, Health New England, Tufts Navigator, Neighborhood Health, UniCare Basic Indemnity, UniCare Community Choice, and UniCare Plus; and six plans for Medicare eligible retirees: Fallon Senior Plan, Harvard Pilgrim Medicare Enhanced, Health New England MedPlus, Tufts Health Plan Medicare Complement, Tufts Health Plan Medicare Preferred, and UniCare Indemnity Medicare Extension. As of December 2012 a total of 590 employees and retirees were enrolled in one of the Town's health insurance plans.

The rates in the chart below are the actual rates for FY 13 as of July 1, 2012. The Town's contribution towards health insurance (Medicare and Non-Medicare) is 70% for all non-indemnity plans, and 60% towards indemnity plans. The rates for FY 14 are not yet known.

## Active Employees, Survivors, and Retirees without Medicare

Individual Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
<b>Health Plan</b>				
Fallon Community Health Plan Direct Care	136.35	318.15	454.50	4
Fallon Community Health Plan Select Care	172.01	401.37	573.38	1
Harvard Pilgrim Independence Plan	196.37	458.19	654.56	44
Harvard Primary Choice	157.10	366.56	523.65	6
Navigator by Tufts Health Plan	180.11	420.25	600.36	72
Tufts Plan Spirit	143.52	334.89	478.41	2
NHP Care ( <i>Neighborhood Health Plan</i> )	142.75	333.09	475.84	5
UniCare Indemnity Plan/Basic with CIC	357.17	535.76	892.93	7
UniCare Indemnity Plan/Community Choice	127.10	296.57	423.67	24
UniCare Indemnity Plan/PLUS	173.33	404.45	577.78	9

Family Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
<b>Health Plan</b>				
Fallon Community Health Plan Direct Care	327.24	763.56	1090.80	3
Fallon Community Health Plan Select Care	412.83	963.28	1376.11	2
Harvard Pilgrim Independence Plan	479.14	1117.99	1597.13	50
Harvard Primary Choice	383.31	894.39	1277.70	3
Navigator by Tufts Health Plan	439.19	1024.79	1463.98	84
Tufts Plan Spirit	349.99	816.64	1166.63	2
NHP Care ( <i>Neighborhood Health Plan</i> )	378.28	882.65	1260.93	6
UniCare Indemnity Plan/Basic with CIC	834.06	1251.09	2085.15	5
UniCare Indemnity Plan/Community Choice	305.04	711.75	1016.79	30
UniCare Indemnity Plan/PLUS	413.75	965.41	1379.15	27

### Retirees and Survivors with Medicare

	Retiree/Survivor Monthly \$ (Per Person)	Number Enrolled
<b>Health Plan</b>	\$	
Fallon Senior Plan	12.53	0
<b>Harvard Pilgrim Medicare Enhance</b>	85.05	75
<b>Tufts Health Plan Medicare Complement</b>	47.36	10
<b>Tufts Health Plan Medicare Preferred</b>	6.35	11
UniCare State Indemnity Plan/Medicare Extension (OME) <i>with CIC (Comprehensive)</i>	79.48	108

### *Health Insurance / Property Insurance Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Health Insurance	3,937,697	4,530,000	4,625,000	95,000
Total Health Insurance	<b>3,937,697</b>	<b>4,530,000</b>	<b>4,625,000</b>	<b>95,000</b>
Property & Casualty Insurance	311,975	650,000	700,000	50,000
Total Property & Casualty	<b>311,975</b>	<b>650,000</b>	<b>700,000</b>	<b>50,000</b>
Total Department	<b>4,249,672</b>	<b>5,180,000</b>	<b>5,325,000</b>	<b>145,000</b>

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

## **CHERRY SHEET ASSESSMENTS**

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

### **RETIREMENT SYSTEM AUDIT**

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

### **MOTOR VEHICLE EXCISE**

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

### **ELDERLY GOVERNMENTAL RETIREES**

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

### **MOSQUITO CONTROL PROJECTS**

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

### **AIR POLLUTION CONTROL**

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

### **METROPOLITAN AREA PLANNING COUNCIL**

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

### **PUBLIC TRANSPORTATION**

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

### **SPECIAL EDUCATION ASSESSMENT**

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

**REGISTRY OF MOTOR VEHICLES-HOLD PROGRAM**

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

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Supervision of Retirement	0	0	0	0
Motor Vehicle Excise	0	0	0	0
Ret. Employees Health Ins	0	0	0	0
Mosquito Control	17,451	18,327	20,301	1,974
Air Pollution Districts	4,474	4,561	4,722	161
Metropolitan Area Planning	4,273	4,343	4,452	109
RMV Non-Renewal Surc.	15,960	15,960	16,320	360
MBTA Chs. 161A, 825	282,111	291,351	291,351	0
School Choice	5,000	5,000	5,000	0
Charter School Assessment	421,556	227,310	228,230	920
Special Education Charge	0	0	0	0
Essex County	0	24,950	25,106	156
				0
Total Direct Expenses	750,825	591,802	595,482	3,680
				0
<b>CHERRY SHEET OFFSET RECEIPTS</b>				0
Racial Equality	0	0	0	0
School Lunch	6,675	6,932	6,539	(393)
Public Libraries	17,446	17,616	17,782	166
				0
Total Cherry Sheet Assessments & Offsets	774,946	616,350	619,803	3,453

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



### *Finance Committee Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	2,280	2,326	2,373	47
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>2,280</b>	<b>2,326</b>	<b>2,373</b>	<b>47</b>
Services	0	0	0	0
Supplies	200	400	650	250
Other	0	0	0	0
<b>Total Operating</b>	<b>200</b>	<b>400</b>	<b>650</b>	<b>250</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>2,480</b>	<b>2,726</b>	<b>3,023</b>	<b>297</b>

### *Law Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	0	55,000	0	(55,000)
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>(55,000)</b>
Services	184,201	35,000	90,000	55,000
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>184,201</b>	<b>35,000</b>	<b>90,000</b>	<b>55,000</b>
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>184,201</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>

### ***Parking Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services	0	0	0	0
Supplies	6,872	6,000	6,000	0
Other	0	0	0	0
<b>Total Operating</b>	<b>6,872</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>6,872</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services	338,340	520,000	575,000	55,000
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>338,340</b>	<b>520,000</b>	<b>575,000</b>	<b>55,000</b>
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>338,340</b>	<b>520,000</b>	<b>575,000</b>	<b>55,000</b>

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

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	2,000	2,000	2,081	81
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>2,000</b>	<b>2,000</b>	<b>2,081</b>	<b>81</b>
Services	0	0	0	0
Supplies	4,421	6,180	6,180	0
Other	0	0	0	0
<b>Total Operating</b>	<b>4,421</b>	<b>6,180</b>	<b>6,180</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>6,421</b>	<b>8,180</b>	<b>8,261</b>	<b>81</b>

### ***Harbormaster Budget***

<b>Expense Line Item</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Dollar Variance</b>
Wages & Salaries	7,230	7,375	7,523	148
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>7,230</b>	<b>7,375</b>	<b>7,523</b>	<b>148</b>
Services	0	0	0	0
Supplies	3,142	3,500	5,000	1,500
Other	0	0	0	0
<b>Total Operating</b>	<b>3,142</b>	<b>3,500</b>	<b>5,000</b>	<b>1,500</b>
Capital (5800-5899)	0	0	0	0
<b>Total Department</b>	<b>10,372</b>	<b>10,875</b>	<b>12,523</b>	<b>1,648</b>

### *Weights & Measures Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	5,000	5,000	5,000	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>

### *Constable Budget*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	0	100	100	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
<b>Total Wages &amp; Salaries</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
<b>Total Operating</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0	0	0	0
<b>Total Department</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>

### *Conservation*

Expense Line Item	2012 Actual	2013 Budget	2014 Budget	Dollar Variance
Wages & Salaries	0	0	0	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	0	0	0	0
Services	0	0	0	0
Supplies	491	800	500	0
Other	0	800	800	0
Total Operating	491	1,600	1,300	0
Capital	0	0	0	0
Total Department	491	1,600	1,300	0

### *Unclassified Budget*

Expense Line Item	2012 Actual	2013 Budget	2013 Actual	Dollar Variance
Town Reports	1,234	3,000	3,000	0
Telephones	32,331	29,500	27,500	(2,000)
Street Lighting	167,498	185,000	185,000	0
Reserve Fund	10,250	200,000	175,000	(25,000)
Audit	67,752	50,000	52,500	2,500
Historical Commission	432	1,500	1,250	(250)
Medicare Tax	396,324	383,675	392,000	8,325
Stabilization Fund	1,000,000	50,000	50,000	0
Capital Stablization Fund	100,000	50,000	50,000	0
Unemployment	9,265	8,000	5,000	(3,000)
Unpaid Bills	0	0	0	0
Total Unclassified Expenses	1,785,086	960,675	941,250	(19,425)

# Financial Plan Enterprise Fund

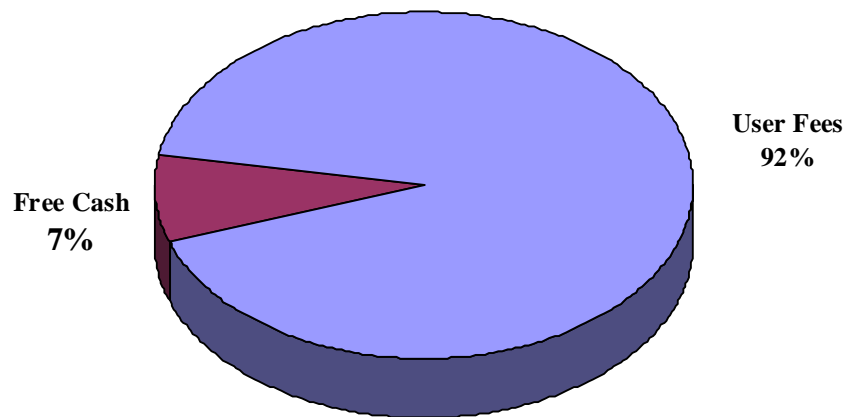
## Overview

### Water and Sewer Enterprise Fund Budget Summary

The Water and Sewer Enterprise Fund are Town funds separated from others and dedicated to tracking and reporting all activities associated with the operation and maintenance of the water distribution and wastewater collection systems in the Town. Enterprise funds by State law are required to be self-sustaining, this requires that revenues from operations are sufficient to fund all direct and indirect expenditures of the fund. For FY 14, the sources and uses of funds in the Water and Sewer Enterprise Fund Budgets total \$6.1 million. Water Enterprise Fund revenues derived strictly from user charges total \$3.7 million and Sewer Enterprise Fund revenues derived from user charges total \$2.4 million. The chart below shows the breakdown of revenues in the Enterprise Fund for FY 14.

#### FY 14 Enterprise Fund Revenue Sources

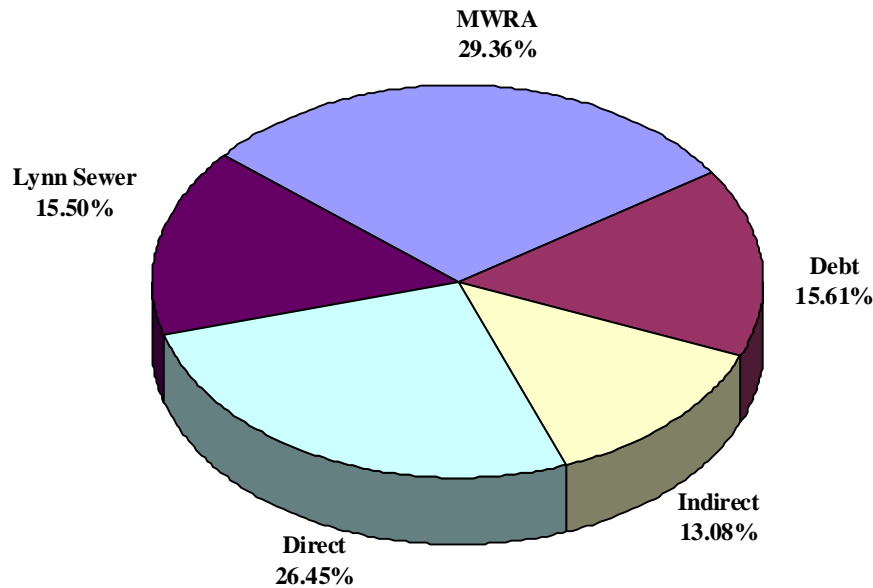
**Total \$6,130,669**



Uses of funds in the Water and Sewer Enterprise Fund Budgets are comprised of the following categories: Direct Expenses, Wholesale Assessment from the MWRA and Lynn Sewer, Debt Service payments on enterprise funded long term debt, and other Indirect Costs. For FY 14, the main use of funds in the Enterprise Fund Budgets continues to be the MWRA and Lynn Sewer Assessments, which combined makes up \$2,750,000 or 44.9% of the total Enterprise Fund Budgets expense level. The chart on the following page details the uses of funds in the FY 14 budget.

### **FY 14 Enterprise Fund Expenses**

**Total \$6,130,689**



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

The Fiscal 2014 Enterprise Fund Budgets reflect an increase of 4.5 % or \$263,612 when compared to Fiscal 2014. The majority of the increase is in the MWRA Assessment increase 5.9% or \$100,000 and the Lynn Sewer increase of 8.6% or \$75,000.

## Water & Sewer

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

### Previous Year Accomplishments:

- Completed design and began construction of the Stacey's Brook Water Quality Improvements Project;
- Completed design of the Paradise Road Water Main Project which included cleaning and lining a section of the 12" water main on Paradise Road and relaying an additional section of 12" water main on Paradise Road;
- Completed a drainage study on the area of lower Paradise Road.

### FY14 GOALS

- Complete construction of the Stacey's Brook Water Quality Improvements Project by September 2013;
- Construct the Paradise Road Water Main Project by June 2014;
- Continue to secure funds through the new MWRA Local Water System Assistance Program (LWSAP) for future water system upgrades through June 2014;
- Complete a Town-Wide drainage study to supplement the lower Paradise Road drainage study already completed by December 2013.

### *Enterprise Funds Personnel Listing*

Department	Title	FY13	FY14	VARIANCE + / (-)
		STAFF POS.	STAFF POS.	
Utilities	Director	.5	.5	0
	Assistant Town Engineer	1	1	0
	Facilities Manager	.5	0	(.5)
	Working Foreman	0	1	1
	MEOS	11	9	(2)
	Clerical	2	2	0
	Custodian	.5	0	(.5)
<b>Total</b>		<b>15.5</b>	<b>13.5</b>	<b>(2)</b>



# Enterprise Funds Revenues and Expenditures

## *Water Enterprise Budget*

	Fiscal Year 2013	Fiscal Year 2014	Dollar Var.	% Var.
<b>Revenues:</b>				
User Charges	3,371,476	3,222,637	(148,839)	(4.4%)
Free Cash	250,000	500,000	250,000	100%
	<b>3,621,476</b>	<b>3,722,637</b>	<b>101,161</b>	<b>2.8%</b>
<b>Expenditures:</b>				
Salaries	432,855	418,899	(13,956)	(3.2%)
Supplies/Expenses	277,815	292,897	15,082	5.4%
Debt	784,806	784,841	35	.004%
Reserve Fund	25,000	25,000	0	0%
MWRA Assessment	1,700,000	1,800,000	100,000	5.9%
Indirect Costs	401,000	401,000	0	0%
	<b>3,621,476</b>	<b>3,722,637</b>	<b>101,161</b>	<b>2.8%</b>

## *Sewer Enterprise Budget*

	Fiscal Year 2013	Fiscal Year 2014	Dollar Var.	% Var.
<b>Revenues:</b>				
User Charges	2,095,601	2,408,052	312,451	14.9%
Free Cash	150,000	0	(150,000)	(100%)
	<b>2,245,601</b>	<b>2,408,052</b>	<b>162,451</b>	<b>7.2%</b>
<b>Expenditures:</b>				
Salaries	406,704	423,748	17,044	4.2%
Supplies/Expenses	427,309	431,104	3,795	.9%
Debt	110,588	172,200	61,612	55.7%
Reserve Fund	25,000	30,000	5,000	20%
Lynn Sewer	875,000	950,000	75,000	8.6%
Indirect Costs	401,000	401,000	0	0%
	<b>2,245,601</b>	<b>2,408,052</b>	<b>162,451</b>	<b>7.2%</b>

**REPORT OF THE SWAMPSCOTT  
CAPITAL IMPROVEMENT COMMITTEE  
FISCAL YEAR 2014**

**Submitted February 21 2013**

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

**GENERAL**

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

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

**Warrant Articles for FY2014**

The CIC received twenty five (25) departmental requests, which met the definition of a capital expenditure. The associated total dollar cost was **\$3,527,052.00**. Under town by-laws, to qualify as a capital expenditure, a requested purchase or project must have a cost of at least \$20,000 and have an anticipated useful life of at least three years. Each request was evaluated by the CIC on its own merits and was measured against requests of other departments based on information provided. All requests were reviewed in the context of town-wide needs and priorities. Final recommendations for capital expenditures in FY14 fall within the town's funding capacity and comply with the guidelines established in capital program policies and represent the collective deliberations of the CIC.

### **FY2013 Review of Completed Capital Improvements**

The following projects were approved by Town Meeting in by Town Meeting in May 2012 / FY 2013 and completed by requesting town departments. They include:

- Schools: The Schools took delivery of a new van and kitchen equipment as a result of the 70K funding request that was approved by town meeting in May
- Library: The Library upgraded the computers and printers as requested using the \$20,000 approved by town meeting.
- DPW: Lower Paradise Drainage Study: \$40,000 approved for the beginning of ongoing drainage projects.
- DPW Replaced three (3) DPW dump trucks
- DPW, Paving: The following streets were paved using the Chapter 90 monies along with the additional \$150,000.00 that town meeting approved.

<b>Street</b>	<b>From</b>	<b>To</b>	<b>Year Paved</b>
Allen Road	Humphrey Street	Sumner Street	2012
Aycliffe Road	Harrison Avenue	End	2012
Bellar Drive	Morningside Drive	Sunset Drive	2012
Cutting Road	Shepard Avenue	Bradlee Avenue	2012
Duke Street	Stetson Avenue	Nantucket Avenue	2012
Humphrey Street	Atlantic Avenue	Marblehead Line	2012
Lewis Road	Kensington Lane	Pleasant Street	2012
Mostyn Street	Eulow Street	Beach Bluff Avenue	2012
Oakledge Road	Paradise Road	Swampscott Avenue	2012
Palmer Road	Atlantic Avenue	End	2012
Plymouth Lane	Plymouth Avenue	End	2012
Puritan Road	Woodbine Avenue	Gale Road	2012
Ryan Place	Essex Street	End	2012
Salem Street	Humphrey Street	Salem Line	2012
Smith Lane	Puritan Road	End	2012
Spring Court	Paradise Road	End	2012

## CIC Recommendations

Table 1, attached, shows the capital expenditures recommended by the CIC for approval by the May 2013 / FY 2014 annual Town Meeting. In the CIC evaluation, requests were initially and informally ranked based on the following criteria:

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

The requests submitted to the Capital Improvement Committee totaled **\$3,527,052.00**. The CIC recommends that twelve (12) of the twenty five (25) departmental requests be approved by Town Meeting. Of the **\$2,072,380.00** in recommended total expenditures, **\$786,380.00** would be funded through general obligation bonds and repaid, over time, through the tax levy. The remaining **\$1,709,000.00** would be financed by **other sources**, as follows:

- \$303,000.00 for road paving through state funded Chapter 90 funds
- \$1,250,000 for upgrades and replacements to our water mains. This amount would not necessarily be borrowed in the same year. The request allows the Town of Swampscott to take advantage of low interest loans from the MWRA to finance the upgrades to our water and sewer systems.
- \$60,000 for the odor mitigation project at the new Police Station.

Once again this year the CIC strongly feels that the requested funding for the town wide paving project line item required increased funding in the amount of \$150,000.00. The CIC also recommends that a number of other important projects are funded including:

- \$50,000 for the completion of the Jackson Park Playground Project.
- \$36,000 for repairs and maintenance to the library including painting and new windows.

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

Respectfully Submitted,

The CIC Committee:

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

Request	FY 14 REQUEST	FY15 Request	FY16 Request	FY17 Request	FY18 Request	CIC Recommendations	FUNDING BY BOND/TAXES	OTHER FUNDING SOURCES	COMMENTS
<b>School Department</b>									Approved for 2 sets of COWS and Middle School Upgrade ONLY
District Wide Technology Upgrades	\$218,000.00					\$105,000.00	\$105,000.00		
Elevator	\$30,000.00								
Asbestos Removal	\$100,000.00						\$105,000.00		
Total School Department	\$348,000.00					\$105,000.00	\$105,000.00		
<b>Treasurer / Collector</b>									
Technology Upgrades	\$50,000.00					\$50,000.00	\$50,000.00		
Technology Upgrades			\$50,000.00						
Technology Upgrades					\$50,000.00				
Total Treasurer/Collector	\$50,000.00		\$50,000.00		\$50,000.00	\$50,000.00	\$50,000.00		
<b>Department Public Works</b>									
Cassidy Park Seawall	\$75,000.00					\$75,000.00	\$75,000.00		36K for Library Improvements
Town Building Maintenance Funds	\$100,000.00					\$75,000.00	\$75,000.00		
Windsor North Lift Station	\$50,000.00					\$0.00	\$0.00		
Fishermans' Beach Improvements	\$95,000.00					\$90,000.00	\$90,000.00		

Paving Open Space	\$303,000.00					\$0.00	\$0.00	\$303,000.00	Completion of the Jackson Park Project
Maintenance and Improvements	\$50,000.00					\$50,000.00	\$50,000.00		
Paving Non Chapter 90	\$150,000.00					\$150,000.00	\$150,000.00		
Water Main Replacement	\$1,250,000.00					\$1,250,000.00	\$0.00	\$1,250,000.00	60K transfer of funds from PD Funded out of Open Space
Replace Street Signage	\$25,000.00					\$25,000.00	\$25,000.00		
Odor Mitigation Jackson Park	\$140,000.00					\$80,000.00	\$80,000.00	\$60,000.00	
Playground	\$60,000.00					\$0.00	\$0.00	\$60,000.00	
Town Wide Drainage Study	\$350,000.00					\$0.00	\$0.00		
Walnut Road Drainage Improvements	\$50,000.00					\$0.00	\$0.00		
Surf Rake	\$85,000.00					\$0.00	\$0.00		
<b>Total DPW</b>	<b>\$2,783,000.00</b>					<b>\$1,795,000.00</b>	<b>\$545,000.00</b>	<b>\$1,673,000.00</b>	
<b>Police Department</b>									
Automated License Plate Readers	\$22,272.00					\$0.00	\$0.00	\$0.00	
Training Simulator	\$45,000.00					\$0.00	\$0.00	\$0.00	
Ballistic Vests		\$30,000.00							
Police Motorcycles		\$27,000.00							
Radio Replacement Unit			\$21,000.00						
Portable Radio Replacement				\$42,000.00					
Portable Radio Replacement					\$38,000.00				
<b>Total Police</b>	<b>\$67,272.00</b>	<b>\$57,000.00</b>	<b>\$21,000.00</b>	<b>\$42,000.00</b>	<b>\$38,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>Library</b>									Public Building Maintenance Funds
Interior Maintenance and Renovations	\$36,000.00					\$36,000.00	\$0.00	\$36,000.00	
HVAC Repairs		\$30,000.00							
Exterior Renovations			\$40,000.00						
Secpond Floor Renovations Technology Upgrades				\$40,000.00	\$30,000.00				
<b>Total Library</b>	<b>\$36,000.00</b>	<b>\$30,000.00</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$30,000.00</b>	<b>\$36,000.00</b>	<b>\$0.00</b>	<b>\$36,000.00</b>	
<b>Town Planner</b>									
Master Plan Study	\$125,000.00					\$0.00			
<b>Total Town Planner</b>	<b>\$125,000.00</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Fire Department</b>									
New Squad Vehicle	\$56,400.00					\$0.00			
Asbestos Floor Tile Removal	\$86,380.00					\$86,380.00	\$86,380.00		
Wired Fire Alarm System	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00		
Rescue Boat Engine 22 Replacement		\$101,158.00			\$600,000.00	\$0.00	\$0.00		
<b>Total Fire Department</b>	<b>\$167,780.00</b>	<b>\$126,158.00</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$625,000.00</b>	<b>\$86,380.00</b>	<b>\$86,380.00</b>	<b>\$0.00</b>	



Total Capital Improvement Requests	\$3,527,052.00								
Total Capital Improvement Recommendations						\$2,072,380.00			
Total Funding by Taxes							\$786,380.00		
Total Funding by Other Sources								\$1,709,000.00	

Significant Non-Routine Capital Items for Appropriation

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

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

\$1,250,000 for water main replacements.

# ***School Committee Budget***

Fiscal Year 2014 School Line Item Budget

## SWAMPSCOTT PUBLIC SCHOOLS FY14 Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Workbook	2014 Budget
<b>Elementary classroom teachers</b>					
Clarke	689,926	754,836	807,001	812,968	830,348
Hadley	888,678	910,854	1,002,214	1,099,940	1,045,161
Stanley	1,107,546	1,072,514	1,096,740	1,138,283	1,062,286
<b>Sub Total</b>	<b>2,686,150</b>	<b>2,738,204</b>	<b>2,905,955</b>	<b>3,051,191</b>	<b>2,937,794</b>
<b>Other elementary academic staff</b>					
Reading/ELL/STEM staff	280,670	249,015	326,796	352,649	329,186
<b>Sub Total</b>	<b>280,670</b>	<b>249,015</b>	<b>326,796</b>	<b>352,649</b>	<b>329,186</b>

<b>Non Core elementary staff</b>					
Fine Art	95,355	86,088	89,895	94,598	85,130
PE/Health	222,115	222,498	296,786	320,534	326,377
Media/Library	81,629	82,508	83,534	87,951	89,754
Practice Art	116,823	95,126	135,718	138,679	138,679
Curriculum Head Stipends	16,640	16,808	17,060	17,401	17,401
<b>Sub Total</b>	<b>532,562</b>	<b>503,028</b>	<b>622,993</b>	<b>659,162</b>	<b>657,341</b>

<b>Other elementary staff costs</b>					
Nursing	185,147	188,496	193,848	201,825	205,985
Substitutes	146,308	109,774	113,188	178,000	178,000
Guidance	162,385	171,795	181,124	103,713	104,213
<b>Sub Total</b>	<b>493,841</b>	<b>470,065</b>	<b>488,160</b>	<b>483,538</b>	<b>488,198</b>

<b>TOTAL ELEMENTARY STAFF</b>	<b>3,993,223</b>	<b>3,960,312</b>	<b>4,343,904</b>	<b>4,546,540</b>	<b>4,412,519</b>
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<b>Middle School core teaching staff</b>					
English teachers	270,736	234,549	261,704	270,259	276,194
Math teachers	245,235	318,344	371,571	349,337	353,909
Science teachers	355,556	325,905	406,540	433,934	440,546
Social studies teachers	326,099	318,250	303,743	317,270	324,825
Foreign language teachers	315,621	319,217	218,781	223,533	227,970
Grade 6 teachers	495,039	505,021	540,460	563,074	576,121
Grade 5 teachers	525,004	467,596	534,334	462,087	441,100
Department Head Stipends	26,780	27,050	27,455	28,005	28,005
<b>Sub Total</b>	<b>2,560,070</b>	<b>2,515,932</b>	<b>2,664,588</b>	<b>2,647,498</b>	<b>2,668,671</b>

<b>Other Middle School academic staff</b>					
Reading staff	96,728	162,140	198,893	208,766	194,421
<b>Sub Total</b>	<b>96,728</b>	<b>162,140</b>	<b>198,893</b>	<b>208,766</b>	<b>194,421</b>

<b>Non core Middle School staff</b>					
Fine Art	154,314	172,669	142,650	145,312	145,312
PE/Health	229,731	236,201	245,944	247,204	248,119
Media/Library	0	42,783	43,733	44,647	0
Computer/Drama/TV	46,596	48,959	54,836	60,005	62,508
<b>Subtotal</b>	<b>430,641</b>	<b>500,612</b>	<b>487,163</b>	<b>497,167</b>	<b>455,939</b>

<b>Other Middle School staff costs</b>					
Guidance	133,464	134,285	143,734	145,546	149,471
Nursing	62,941	61,843	59,237	56,547	56,547
Substitutes/Tutors	86,690	104,048	104,710	104,000	104,000
Student Activity Salaries	10,203	8,673	8,019	11,444	11,444
Team Leaders	21,690	21,906	22,239	22,456	22,456
<b>Subtotal</b>	<b>314,988</b>	<b>330,755</b>	<b>337,939</b>	<b>339,993</b>	<b>343,917</b>

<b>Total Middle School Staff</b>	<b>3,402,426</b>	<b>3,509,439</b>	<b>3,688,583</b>	<b>3,693,424</b>	<b>3,662,948</b>
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<b>High School core teaching staff</b>					
Science teachers	522,979	529,673	627,407	676,095	628,933
Social studies teachers	536,485	505,157	566,126	574,838	505,812
English teachers	583,870	591,723	635,832	669,240	678,600
Math teachers	534,833	548,933	597,880	620,173	637,168
Foreign language teachers	399,356	371,212	398,544	410,595	419,702
Reading teachers	14,608	36,118	36,015	20,798	21,999
Department Head Stipends	36,420	36,785	37,335	38,082	38,082
<b>Subtotal</b>	<b>2,628,551</b>	<b>2,619,601</b>	<b>2,899,139</b>	<b>3,009,821</b>	<b>2,930,296</b>

<b>High School non core staff</b>					
Computer	68,993	69,337	71,134	72,542	72,542
Fine Art/Drama	345,002	283,144	267,675	271,827	273,877
PE/Health	220,162	203,579	236,067	241,034	245,294
Media/Library	73,040	73,405	74,877	154,964	81,488
Business	38,420	39,980	45,102	48,550	51,096
Curriculum Head Stipends	0	20,124	20,425	15,233	15,233
<b>Subtotal</b>	<b>745,618</b>	<b>689,569</b>	<b>715,280</b>	<b>804,149</b>	<b>739,529</b>

<b>Other High School staff</b>					
Guidance	282,738	252,591	229,047	171,962	178,519
Nursing	62,176	62,592	63,740	65,015	65,315
Athletic Salaries	182,094	176,058	203,821	192,957	192,957
Substitutes/Tutors	92,811	69,336	62,292	26,115	26,115
Student Activity Salaries	42,307	48,723	49,872	45,861	45,861
<b>Subtotal</b>	<b>662,127</b>	<b>609,300</b>	<b>608,772</b>	<b>501,910</b>	<b>508,767</b>

<b>Total High School Staff</b>	<b>4,036,297</b>	<b>3,918,470</b>	<b>4,223,190</b>	<b>4,315,879</b>	<b>4,178,592</b>
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<b>Special education/remediation/student services staff</b>					
SPED team leaders	90,856	174,217	101,381	102,461	102,461
SPED teaching staff	2,367,155	2,469,275	2,441,381	2,524,240	2,525,495
SPED support staff & centralized functions	246,287	258,980	234,601	214,135	218,843
SPED aides	1,235,143	1,263,205	1,584,849	1,537,637	1,760,534
Psychologist	55,325	89,367	87,466	320,982	331,244
Tutorial Service (non-SPED)	197,758	196,255	130,122	462,675	490,483
SPED Driver	10,725	5,909	113	4,000	4,000
<b>Total SPED/Student services</b>	<b>4,203,249</b>	<b>4,457,208</b>	<b>4,579,913</b>	<b>5,166,131</b>	<b>5,433,061</b>

<b>Administrative staff</b>					
Principals/Asst. Prin./Deans	767,184	764,073	814,732	803,554	803,554
Central office staff	497,399	520,916	686,780	665,164	672,100
<b>Subtotal</b>	<b>1,264,583</b>	<b>1,284,989</b>	<b>1,501,512</b>	<b>1,468,718</b>	<b>1,475,654</b>

<b>Administrative support</b>					
Clerical	437,852	469,273	469,130	475,588	488,327
<b>Subtotal</b>	<b>437,852</b>	<b>469,273</b>	<b>469,130</b>	<b>475,588</b>	<b>488,327</b>

<b>Direct support staff</b>					
Technology staff	225,041	234,660	254,269	295,711	295,711
METCO	209,299	227,705	104,190	116,528	117,136
Custodial/maintenance staff	735,689	735,375	750,105	739,196	753,133
Summer Custodial staff	37,337	23,896	22,110	30,000	25,000
<b>Subtotal</b>	<b>1,207,366</b>	<b>1,221,636</b>	<b>1,130,674</b>	<b>1,181,435</b>	<b>1,190,980</b>

<b>Other staffing costs</b>					
Crossing Guards	68,303	72,302	75,030	76,000	76,000
Security Salaries	125,541	122,402	140,183	138,760	124,374
403B/COLA	53,810	48,760	55,617	50,000	227,366
Unemployment Ins.	89,523	42,369	87,231	0	170,000
<b>Subtotal</b>	<b>337,177</b>	<b>285,833</b>	<b>358,061</b>	<b>264,760</b>	<b>597,740</b>

<b>Total Other Staff</b>	<b>7,450,227</b>	<b>7,718,939</b>	<b>8,039,290</b>	<b>8,556,632</b>	<b>9,185,761</b>
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<b>TOTAL ALL STAFF</b>	<b>18,882,173</b>	<b>19,107,160</b>	<b>20,294,968</b>	<b>21,112,476</b>	<b>21,439,821</b>
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<b>Expenses</b>					
Professional development	177,772	156,799	208,977	230,118	223,341
Text Books	142,931	52,139	31,448	28,000	28,000
Library Books	6,683	4,962	3,482	0	0
Educational Materials	286,636	193,005	330,845	137,947	137,947
General & Health supplies	78,719	76,435	73,159	97,688	97,688
Copier Supplies/Lease	51,858	60,657	100,549	118,000	116,000
Instructional Technology	55,616	77,497	6,751	9,000	9,000
Educ. Equipment replacement	98,110	137,937	0	10,000	10,000
<b>Subtotal</b>	<b>898,325</b>	<b>759,431</b>	<b>755,211</b>	<b>630,753</b>	<b>621,976</b>
Out of district placements	1,918,507	2,095,520	2,198,996	2,305,736	2,200,062
SPED transportation	503,407	538,212	566,401	598,497	695,903
Clinical Services	447,975	291,966	301,894	316,774	316,774
Other contracted services	8,628	8,716	11,746	8,000	8,000
Other SPED expenses	22,546	17,334	41,472	37,500	37,500
SPED educational materials	39,534	19,968	27,887	24,000	24,000
<b>Subtotal - Other SPED</b>	<b>2,940,597</b>	<b>2,971,716</b>	<b>3,148,396</b>	<b>3,290,507</b>	<b>3,282,239</b>
Financial expenses	42,063	33,419	36,324	33,440	33,440
Student Activity expense	353,922	402,398	396,359	389,720	419,720
Other operations expenses	139,735	235,054	212,107	195,783	160,783
<b>Subtotal</b>	<b>535,720</b>	<b>670,871</b>	<b>644,790</b>	<b>618,943</b>	<b>613,943</b>
Utilities	713,970	752,163	688,373	803,675	728,930
Technology expenses	181,320	164,004	144,513	82,800	94,800
Custodial / maintenance expenses	336,055	383,410	401,830	268,397	269,157
Contract cleaning	166,920	173,781	180,407	182,384	186,944
<b>Subtotal</b>	<b>1,398,265</b>	<b>1,473,358</b>	<b>1,415,123</b>	<b>1,337,256</b>	<b>1,279,831</b>
<b>TOTAL ALL EXPENSES</b>	<b>5,772,907</b>	<b>5,875,376</b>	<b>5,963,520</b>	<b>5,877,459</b>	<b>5,797,989</b>
<b>GRAND TOTAL COSTS</b>	<b>24,655,074</b>	<b>24,982,529</b>	<b>26,258,488</b>	<b>26,989,936</b>	<b>27,237,809</b>
Town	22,357,871	22,882,009	23,598,692	24,305,400	24,305,400
Circuit Breaker	453,445	351,129	323,087	606,982	638,593
Grants	1,522,050	1,344,152	1,517,545	1,429,116	1,237,328
Pre-pay Carry Forward					350,000
Salary Differential					50,000
Revolving Accounts	321,708	405,239	819,165	648,438	656,488
<b>GRAND TOTAL REVENUE</b>	<b>24,655,074</b>	<b>24,982,529</b>	<b>26,258,489</b>	<b>26,989,936</b>	<b>27,237,809</b>
<b>Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>

SWAMPSCOTT PUBLIC SCHOOLS - FY14 BUDGET								FUNDING SOURCE				
		Location	Position / Department	FY14 FTE	FY14 BASE SALARY	LONG	FY14 EXPENSE		Town Contribution	Revolving Account	Grant	Source
4		Clarke	Grade K	1.000	\$76,374	\$300	\$77,674				\$77,674	7
5		Clarke	Grade K	1.000	\$76,374	\$0	\$76,874		\$64,533		\$12,342	7
6		Clarke	Grade 1	1.000	\$65,015	\$1,265	\$66,280		\$66,280			
7		Clarke	Grade 1	1.000	\$83,029	\$715	\$88,244		\$88,244			
8		Clarke	Grade 2	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
9		Clarke	Grade 2	1.000	\$81,724	\$1,265	\$87,989		\$87,989			
10		Clarke	Grade 3	1.000	\$51,096	\$0	\$51,096		\$51,096			
11		Clarke	Grade 3	1.000	\$81,724	\$1,265	\$87,489		\$87,489			
12		Clarke	Grade 4	1.000	\$57,505	\$0	\$57,505		\$57,505			
13		Clarke	Grade 4	1.000	\$79,273	\$300	\$81,073		\$81,073			
14		Clarke	Grade 4	1.000	\$65,015	\$1,815	\$66,830		\$66,830			
15	1A						\$830,348		\$740,332	\$0	\$90,016	
16		Hadley	Grade K	1.000	\$83,029	\$715	\$88,244		\$88,244			
17		Hadley	Grade K	1.000	\$70,281	\$0	\$70,281		\$70,281			
18		Hadley	Grade K	1.000	\$83,029	\$1,815	\$89,844		\$89,844			
19		Hadley	Grade 1	1.000	\$71,827	\$0	\$71,827		\$71,827			
20		Hadley	Grade 1	1.000	\$79,273	\$1,815	\$82,088		\$82,088			
21		Hadley	Grade 1	1.000	\$83,029	\$1,815	\$89,844		\$89,844			
22		Hadley	Grade 2	1.000	\$79,273	\$300	\$80,573		\$80,573			
23		Hadley	Grade 2	1.000	\$73,472	\$300	\$73,772		\$73,772			
24		Hadley	Grade 2	0	\$50,251	\$0	\$0		\$0			

25		Hadley	Grade 3	1.000	\$69,226	\$0	\$69,226		\$69,226			
26		Hadley	Grade 3	1.000	\$79,273	\$715	\$80,988		\$80,988			
30		Hadley	Grade 3	1.000	\$60,005	\$0	\$60,005		\$60,005			
28		Hadley	Grade 4	1.000	\$79,273	\$1,265	\$85,538		\$85,538			
29		Hadley	Grade 4	1.000	\$50,251	\$0	\$50,251		\$50,251			
27		Hadley	Grade 4	1.000	\$52,679	\$0	\$52,679		\$52,679			
31	<b>1B</b>						<b>\$1,045,161</b>		<b>\$1,045,161</b>	<b>\$0</b>	<b>\$0</b>	
32		Stanley	Grade K	1.000	\$65,015	\$1,265	\$66,280		\$66,280			
33		Stanley	Grade K	1.000	\$67,667	\$0	\$67,667		\$67,667			
34		Stanley	Grade K	1.000	\$65,015	\$1,265	\$66,280		\$66,280			
35		Stanley	Grade 1	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
36		Stanley	Grade 1	1.000	\$79,273	\$715	\$83,488		\$83,488			
37		Stanley	Grade 1	1.000	\$69,999	\$0	\$69,999		\$69,999			
38		Stanley	Grade 2	1.000	\$81,724	\$1,265	\$87,989		\$87,989			
39		Stanley	Grade 2	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
40		Stanley	Grade 2	1.000	\$73,472	\$715	\$74,187		\$74,187			
42		Stanley	Grade 3	1.000	\$50,251	\$0	\$50,251		\$50,251			
42		Stanley	Grade 3	1.000	\$79,273	\$300	\$81,573		\$81,573			
43		Stanley	Grade 3	0	\$50,251	\$0	\$0		\$0			
44		Stanley	Grade 4	1.000	\$79,273	\$300	\$81,073		\$81,073			
45		Stanley	Grade 4	1.000	\$83,029	\$715	\$87,244		\$87,244			
46		Stanley	Grade 4	1.000	\$67,667	\$0	\$67,667		\$67,667			
47	<b>1C</b>						<b>\$1,062,286</b>		<b>\$1,062,286</b>	<b>\$0</b>	<b>\$0</b>	
48		Clarke	Reading	1.000	\$81,724	\$300	\$84,024		\$84,024			
49		Hadley	Reading		\$50,251	\$0	\$50,251		\$50,251			



				1.000								
50		Stanley	Reading	1.000	\$66,561	\$0	\$66,561		\$66,561			
51		Elementary	ELL	1.000	\$56,523	\$0	\$56,523		\$56,523			
52		Elementary	STEM	1.000	\$71,827	\$0	\$71,827		\$16,827	\$55,000		19
53	<b>2A</b>						<b>\$329,186</b>		<b>\$274,186</b>	<b>\$55,000</b>	<b>\$0</b>	
54		Clarke	Art	0.500	\$60,005	\$0	\$30,002		\$30,002			
55		Hadley	Art	0.500	\$60,005	\$0	\$30,002		\$30,002			
56		Stanley	Art	0.500	\$50,251	\$0	\$25,125		\$25,125			
57	<b>3A</b>						<b>\$85,130</b>		<b>\$85,130</b>	<b>\$0</b>	<b>\$0</b>	
58		Clarke	Physical Ed	1.000	\$79,273	\$715	\$82,488		\$82,488			
59		Hadley	Physical Ed	1.000	\$73,472	\$0	\$73,472		\$73,472			
60		Stanley	Physical Ed	1.000	\$83,029	\$1,815	\$89,844		\$89,844			
61		Elementary	Health	1.000	\$79,273	\$300	\$80,573		\$80,573			
62	<b>3B</b>						<b>\$326,377</b>		<b>\$326,377</b>	<b>\$0</b>	<b>\$0</b>	
63		Clarke	Technology	0.333	\$83,029	\$1,815	\$29,918		\$29,918			
64		Hadley	Technology	0.333	\$83,029	\$1,815	\$29,918		\$29,918			
65		Stanley	Technology	0.333	\$83,029	\$1,815	\$29,918		\$29,918			
66	<b>3C</b>						<b>\$89,754</b>		<b>\$89,754</b>	<b>\$0</b>	<b>\$0</b>	
67		Clarke	Music	0.500	\$71,827	\$300	\$36,063		\$36,063			
68		Hadley	Music	0.500	\$71,827	\$300	\$36,063		\$36,063			
69		Stanley	Music	0.800	\$76,374	\$1,815	\$66,552		\$66,552			
70	<b>3D</b>						<b>\$138,679</b>		<b>\$138,679</b>	<b>\$0</b>	<b>\$0</b>	
71		Elementary	Curriculum	4.000			\$17,401		\$17,401			
72	<b>3E</b>						<b>\$17,401</b>		<b>\$17,401</b>	<b>\$0</b>	<b>\$0</b>	
73		Clarke	Nurse	1.000	\$65,015	\$300	\$65,315		\$65,315			
74		Clarke		1.000			\$3,529		\$3,529			

75		Hadley	Nurse	1.000	\$71,827	\$0	\$71,827		\$71,827			
76		Stanley	Nurse	1.000	\$65,015	\$300	\$65,315		\$65,315			
77	<b>4A</b>						<b>\$205,985</b>		<b>\$205,985</b>	<b>\$0</b>	<b>\$0</b>	
78		Clarke	Substitutes	1.000			\$67,600		\$67,600			
79		Hadley	Substitutes	1.000			\$48,200		\$48,200			
80		Stanley	Substitutes	1.000			\$62,200		\$62,200			
81	<b>4B</b>						<b>\$178,000</b>		<b>\$178,000</b>	<b>\$0</b>	<b>\$0</b>	
82		Clarke	Adjustment Coun.	1.000	\$83,029	\$300	\$85,329		\$85,329			
83		Summer	Adjustment Coun.	-			\$6,460		\$6,460			
84		Summer		-			\$12,424		\$12,424			
85	<b>4C</b>						<b>\$104,213</b>		<b>\$104,213</b>	<b>\$0</b>	<b>\$0</b>	
86		Middle School	English	1.000	\$52,992	\$0	\$52,992		\$52,992			
87		Middle School	English	1.000	\$61,186	\$0	\$61,186		\$61,186			
88		Middle School	English	1.000	\$83,029	\$715	\$88,244				\$88,244	6
89		Middle School	English	1.000	\$73,472	\$300	\$73,772		\$73,772			
90	<b>5A</b>						<b>\$276,194</b>		<b>\$187,950</b>	<b>\$0</b>	<b>\$88,244</b>	
91		Middle School	Math	1.000	\$76,374	\$715	\$80,589		\$80,589			
92		Middle School	Math	1.000	\$65,015	\$300	\$65,315		\$65,315			
93		Middle School	Math	1.000	\$73,472	\$0	\$73,472		\$73,472			
94		Middle School	Math	1.000	\$71,827	\$0	\$71,827		\$71,827			
95		Middle School	Math	1.000	\$62,707	\$0	\$62,707		\$62,707			
96	<b>5B</b>						<b>\$353,909</b>		<b>\$353,909</b>	<b>\$0</b>	<b>\$0</b>	
97		Middle School	Science	1.000	\$81,724	\$1,815	\$88,539		\$88,539			
98		Middle School	Science	1.000	\$74,040	\$0	\$74,040		\$74,040			
99		Middle School	Science	1.000	\$65,015	\$0	\$65,015		\$65,015			

100		Middle School	STEM	1.000	\$73,472	\$1,815	\$75,287		\$75,287			
101		Middle School	Science	1.000	\$67,667	\$0	\$67,667		\$67,667			
102		Middle School	STEM	1.000	\$69,999	\$0	\$69,999		\$14,999	\$55,000		19
103	<b>5C</b>						<b>\$440,546</b>		<b>\$385,546</b>	<b>\$55,000</b>	<b>\$0</b>	
104		Middle School	Social Studies	1.000	\$73,472	\$0	\$73,472		\$73,472			
105		Middle School	Social Studies	1.000	\$73,472	\$715	\$74,187		\$74,187			
106		Middle School	Social Studies	1.000	\$65,015	\$715	\$65,730		\$48,002		\$17,728	6
107		Middle School	Social Studies	1.000	\$50,251	\$0	\$50,251		\$50,251			
108		Middle School	Social Studies	1.000	\$61,186	\$0	\$61,186		\$61,186			
109	<b>5D</b>						<b>\$324,825</b>		<b>\$307,097</b>	<b>\$0</b>	<b>\$17,728</b>	
110		Middle School	World Language	1.000	\$54,188	\$0	\$54,188		\$54,188			
111		Middle School	World Language	1.000	\$83,029	\$715	\$88,244		\$88,244			
112		Middle School	World Language	1.000	\$79,273	\$1,265	\$85,538		\$85,538			
113	<b>5E</b>						<b>\$227,970</b>		<b>\$227,970</b>	<b>\$0</b>	<b>\$0</b>	
114		Middle School	Grade 6	1.000	\$57,505	\$0	\$57,505		\$57,505			
115		Middle School	Grade 6	1.000	\$52,679	\$0	\$52,679		\$52,679			
116		Middle School	Grade 6	1.000	\$79,273	\$0	\$79,273		\$79,273			
117		Middle School	Grade 6	1.000	\$65,015	\$0	\$65,015		\$65,015			
118		Middle School	Grade 6	1.000	\$81,724	\$715	\$85,939		\$85,939			
119		Middle School	Grade 6	0.800	\$71,827	\$0	\$57,462		\$57,462			
120		Middle School	Grade 6	0.200	\$83,029	\$0	\$16,706		\$16,706			
121				-			\$13,770		\$13,770			
122		Middle School	Grade 6	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
123		Middle School	Grade 6	1.000	\$58,479	\$0	\$58,479		\$58,479			
124	<b>5F</b>						<b>\$576,121</b>		<b>\$576,121</b>	<b>\$0</b>	<b>\$0</b>	

125		Middle School	Grade 5	1.000	\$57,505	\$0	\$57,505		\$57,505			
126		Middle School	Grade 5	0	\$57,505	\$0	\$0		\$0			
127		Middle School	Grade 5	1.000	\$76,374	\$715	\$78,089		\$78,089			
128		Middle School	Grade 5	1.000	\$83,029	\$715	\$88,244		\$88,244			
129		Summer	Summer Camp	-			\$6,523		\$6,523			
130		Middle School	Grade 5	1.000	\$83,029	\$715	\$88,244		\$88,244			
131		Middle School	Grade 5	1.000	\$73,472	\$300	\$73,772		\$73,772			
132		Middle School	Grade 5	1.000	\$48,723	\$0	\$48,723		\$48,723			
133	<b>5G</b>						<b>\$441,100</b>		<b>\$441,100</b>	<b>\$0</b>	<b>\$0</b>	
134		Middle School		5.000			\$28,005		\$28,005			
135	<b>5H</b>						<b>\$28,005</b>		<b>\$28,005</b>	<b>\$0</b>	<b>\$0</b>	
136		Middle School	Reading	0.500	\$57,505	\$0	\$28,752		\$28,752			
137		Middle School	ELL	1.000	\$76,374	\$0	\$76,374		\$76,374			
138		Middle School	Reading	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
139	<b>6A</b>						<b>\$194,421</b>		<b>\$194,421</b>	<b>\$0</b>	<b>\$0</b>	
140		Middle School	Music	1.000	\$71,827	\$300	\$72,127		\$72,127			
141		Middle School	Music	0.200	\$76,374	\$1,815	\$16,638		\$16,638			
142		Middle School	Fine Arts	1.000	\$56,547	\$0	\$56,547		\$56,547			
143	<b>7A</b>						<b>\$145,312</b>		<b>\$145,312</b>	<b>\$0</b>	<b>\$0</b>	
144		Middle School	Physical Ed	1.000	\$73,472	\$715	\$74,187		\$74,187			
145		Middle School	Physical Ed	1.000	\$79,273	\$1,815	\$84,088		\$84,088			
146		Middle School	Physical Ed	1.000	\$83,029	\$1,815	\$89,844		\$89,844			
147	<b>7B</b>						<b>\$248,119</b>		<b>\$248,119</b>	<b>\$0</b>	<b>\$0</b>	
148		Middle School	Lib & Media	0	\$83,029	\$1,265	\$0		\$0			
149	<b>7C</b>						<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
150		Middle School	COMPUTER	1.000	\$62,508	\$0	\$62,508		\$62,508			

151	<b>7D</b>						<b>\$62,508</b>		<b>\$62,508</b>	<b>\$0</b>	<b>\$0</b>	
152		Middle School	Guidance	1.000	\$79,273	\$1,265	\$83,538		\$83,538			
153		Middle School	Guidance	1.000	\$65,933	\$0	\$65,933		\$65,933			
154	<b>8A</b>						<b>\$149,471</b>		<b>\$149,471</b>	<b>\$0</b>	<b>\$0</b>	
155		Middle School	Nurse	1.000	\$56,547	\$0	\$56,547		\$56,547			
156	<b>8B</b>						<b>\$56,547</b>		<b>\$56,547</b>	<b>\$0</b>	<b>\$0</b>	
157		Middle School	Substitutes				\$104,000		\$104,000			
158	<b>8C</b>						<b>\$104,000</b>		<b>\$104,000</b>	<b>\$0</b>	<b>\$0</b>	
159		Middle School	Advisor				\$11,444		\$11,444			
160	<b>8D</b>						<b>\$11,444</b>		<b>\$11,444</b>	<b>\$0</b>	<b>\$0</b>	
161		Middle School	Leaders				\$22,456		\$22,456			
162	<b>8E</b>						<b>\$22,456</b>		<b>\$22,456</b>	<b>\$0</b>	<b>\$0</b>	
163		High School	Science	1.000	\$72,730	\$0	\$72,730		\$72,730			
164		High School	Science	1.000	\$79,273	\$300	\$80,573		\$80,573			
165		High School	Science	0	\$65,933	\$0	\$0		\$0			
166		High School	Science	1.000	\$83,029	\$715	\$86,744		\$86,744			
167		High School	Science	1.000	\$83,029	\$0	\$83,029		\$83,029			
168		High School	Science	1.000	\$65,933	\$0	\$65,933		\$65,933			
169		High School	Science	1.000	\$64,261	\$0	\$64,261		\$64,261			
170		High School	STEM	0.800	\$60,005	\$0	\$48,004		\$0	\$48,004		19
171		High School	Science	1.000	\$73,472	\$0	\$73,472		\$73,472			
172		High School	Science/STEM	1.000	\$54,188	\$0	\$54,188		\$47,192	\$6,996		19
173	<b>9A</b>						<b>\$628,933</b>		<b>\$573,933</b>	<b>\$55,000</b>	<b>\$0</b>	
174		High School	Social Studies	1.000	\$71,827	\$300	\$72,127		\$72,127			
175		High School	Social Studies	1.000	\$81,724	\$1,265	\$87,989		\$87,989			
176		High School	Social Studies	1.000	\$73,472	\$300	\$73,772		\$73,772			
177		High School	Social Studies	1.000	\$73,472	\$0	\$73,472		\$73,472			
178		High School	Social Studies		\$76,374	\$0	\$76,374		\$76,374			

				1.000								
179		High School	Social Studies	1.000	\$50,251	\$0	\$50,251		\$50,251			
180		High School	Social Studies	0	\$71,827	\$0	\$0		\$0			
181		High School	Social Studies	1.000	\$71,827	\$0	\$71,827		\$71,827			
182	9B						\$505,812		\$505,812	\$0	\$0	
183		High School	English	1.000	\$52,679	\$0	\$52,679		\$52,679			
184		High School	English	1.000	\$73,472	\$0	\$73,472		\$73,472			
185		High School	English	1.000	\$79,273	\$0	\$79,273		\$79,273			
186		High School	English	0.600	\$71,827	\$0	\$43,096		\$43,096			
187		High School	English	1.000	\$79,273	\$300	\$80,573		\$80,573			
188		High School	English	1.000	\$73,472	\$715	\$74,187		\$74,187			
189		High School	English	1.000	\$65,933	\$0	\$65,933		\$65,933			
190		High School	English	1.000	\$76,374	\$0	\$76,374		\$76,374			
191		High School	English	1.000	\$61,186	\$0	\$61,186		\$61,186			
192		High School	English	1.000	\$71,827	\$0	\$71,827		\$71,827			
193	9C						\$678,600		\$678,600	\$0	\$0	
194		High School	Math	1.000	\$71,827	\$0	\$71,827		\$71,827			
195		High School	Math	1.000	\$71,827	\$0	\$71,827		\$71,827			
196		High School	Math	1.000	\$56,547	\$0	\$56,547		\$56,547			
197		High School	Math	1.000	\$79,273	\$300	\$80,573		\$80,573			
198		High School	Math	1.000	\$76,374	\$0	\$76,874		\$76,874			
199		High School	Math	1.000	\$71,827	\$0	\$71,827		\$71,827			
200		High School	Math	1.000	\$76,374	\$300	\$77,674		\$77,674			
201		High School	Math	1.000	\$56,547	\$0	\$56,547		\$56,547			
202		High School	Math	1.000	\$73,472	\$0	\$73,472		\$73,472			

203	<b>9D</b>						<b>\$637,168</b>		<b>\$637,168</b>	<b>\$0</b>	<b>\$0</b>	
204		High School	World Language	1.200	\$69,226	\$0	\$83,072		\$83,072			
205		High School	World Language	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
206		High School	World Language	1.000	\$54,188	\$0	\$54,188		\$54,188			
207		High School	World Language	1.200	\$76,374	\$0	\$91,649		\$91,649			
208		High School	World Language	1.000	\$67,571	\$0	\$67,571		\$67,571			
209		High School	World Language	0.600	\$56,547	\$0	\$33,928		\$33,928			
210	<b>9E</b>						<b>\$419,702</b>		<b>\$419,702</b>	<b>\$0</b>	<b>\$0</b>	
211		High School	ELL	0.500	\$43,998	\$0	\$21,999		\$21,999			
212	<b>9F</b>						<b>\$21,999</b>		<b>\$21,999</b>	<b>\$0</b>	<b>\$0</b>	
213		High School		5.000			\$38,082		\$38,082			
214	<b>9G</b>						<b>\$38,082</b>		<b>\$38,082</b>	<b>\$0</b>	<b>\$0</b>	
215		High School	Computer	1.000	\$71,827	\$715	\$72,542		\$72,542			
216	<b>10A</b>						<b>\$72,542</b>		<b>\$72,542</b>	<b>\$0</b>	<b>\$0</b>	
217		High School	Music/Band	0.400	\$60,005	\$0	\$24,002		\$24,002			
218		High School	Fine Arts	1.000	\$83,029	\$1,265	\$88,794		\$88,794			
219		High School	Fine Arts	1.000	\$81,724	\$1,815	\$88,539		\$88,539			
220		High School	Performing Arts	1.000	\$71,827	\$715	\$72,542		\$72,542			
221	<b>10B</b>						<b>\$273,877</b>		<b>\$273,877</b>	<b>\$0</b>	<b>\$0</b>	
222		High School	Physical Ed	1.000	\$71,827	\$0	\$71,827		\$71,827			
223		High School	Physical Ed	0.200	\$76,374	\$1,815	\$16,538		\$16,538			
224		High School	Health	1.000	\$73,472	\$715	\$74,187		\$74,187			
225		High School	Physical Ed	1.000	\$71,827	\$715	\$72,542		\$72,542			
226		High School	Physical Ed	0.400			\$10,200		\$10,200			
227	<b>10C</b>						<b>\$245,294</b>		<b>\$245,294</b>	<b>\$0</b>	<b>\$0</b>	
228		High School	Media	0	\$76,374	\$300	\$0		\$0			

229		High School	Media	1.000	\$79,273	\$715	\$81,488		\$0	\$81,488		16
230	<b>10D</b>						<b>\$81,488</b>		<b>\$0</b>	<b>\$81,488</b>	<b>\$0</b>	
231		High School	Business Ed	1.000	\$51,096	\$0	\$51,096		\$51,096			
232	<b>10E</b>						<b>\$51,096</b>		<b>\$51,096</b>	<b>\$0</b>	<b>\$0</b>	
233		High School		2.000			\$15,233		\$15,233			
234	<b>10F</b>						<b>\$15,233</b>		<b>\$15,233</b>	<b>\$0</b>	<b>\$0</b>	
235		High School	Guidance	1.000	\$67,667	\$0	\$67,667		\$67,667			
236		High School	Guidance	1.000	\$55,000	\$0	\$55,000		\$55,000			
237		High School	Guidance	1.000	\$50,251	\$0	\$50,251		\$50,251			
238			Guidance	1.000			\$5,601		\$5,601			
239	<b>11A</b>						<b>\$178,519</b>		<b>\$178,519</b>	<b>\$0</b>	<b>\$0</b>	
240		High School	Nurse	1.000	\$65,015	\$300	\$65,315		\$65,315			
241	<b>11B</b>						<b>\$65,315</b>		<b>\$65,315</b>	<b>\$0</b>	<b>\$0</b>	
242		High School	Athletics				\$192,957		\$172,957	\$20,000		11
243	<b>11C</b>						<b>\$192,957</b>		<b>\$172,957</b>	<b>\$20,000</b>	<b>\$0</b>	
244		High School	Substitutes				\$26,115		\$26,115			
245	<b>11D</b>						<b>\$26,115</b>		<b>\$26,115</b>	<b>\$0</b>	<b>\$0</b>	
246		High School	Advisor				\$45,861		\$41,861	\$4,000		17
247	<b>11E</b>						<b>\$45,861</b>		<b>\$41,861</b>	<b>\$4,000</b>	<b>\$0</b>	
248		District	Team Leader	1.000	\$76,374	\$0	\$76,374		\$76,374			
249		District	Team Leader				\$17,602		\$17,602			
250		District	Team Leader				\$8,485		\$8,485			
251	<b>12A</b>						<b>\$102,461</b>		<b>\$102,461</b>	<b>\$0</b>	<b>\$0</b>	
252		Clarke	SPED Teacher	1.000	\$71,827	\$0	\$71,827		\$71,827			
253		Clarke	SPED Speech	1.000	\$83,029	\$1,265	\$89,294		\$89,294			
254		Clarke	SPED Teacher	1.000	\$76,374	\$0	\$76,874		\$76,874			
255		Clarke	SPED Teacher	1.000	\$79,273	\$1,815	\$86,088		\$86,088			
256		Hadley	SPED Speech	0.800	\$57,851	\$0	\$46,281		\$46,281			
257		Hadley	SPED Teacher		\$76,374	\$715	\$79,589		\$79,589			



				1.000								
258		Hadley	SPED Teacher	0	\$50,251	\$0	\$0		\$0			
259		High School	SPED Teacher	1.000	\$73,472	\$0	\$73,472		\$73,472			
260		High School	SPED Teacher	1.000	\$71,827	\$0	\$71,827		\$71,827			
261		High School	SPED Teacher	1.000	\$71,827	\$0	\$71,827		\$71,827			
262		High School	SPED Teacher	1.000	\$55,000	\$0	\$55,000		\$55,000			
263		High School	SPED Teacher	1.000	\$79,273	\$300	\$80,573		\$80,573			
264		High School	SPED Teacher	1.000	\$60,005	\$0	\$60,005		\$60,005			
265		High School	SPED Teacher	1.000	\$72,726	\$0	\$72,726		\$72,726			
266		High School	SPED Teacher	1.000	\$71,827	\$0	\$71,827		\$71,827			
267		Middle School	SPED Teacher	1.000	\$73,472	\$0	\$73,472		\$73,472			
268		Middle School	SPED Teacher	1.000	\$83,029	\$0	\$83,529		\$83,529			
269		Middle School	SPED Teacher	1.000	\$73,472	\$300	\$73,772		\$73,772			
270		Middle School	SPED Teacher	1.000	\$55,000	\$0	\$55,000		\$55,000			
271		Middle School	SPED Teacher	1.000	\$81,724	\$300	\$84,024		\$84,024			
272		Middle School	SPED Teacher	0	\$47,750	\$0	\$0		\$0			
273		Middle School	SPED Speech	0.800	\$71,827	\$0	\$57,462		\$57,462			
274		Middle School	SPED Teacher	1.000	\$71,827	\$0	\$71,827		\$71,827			
275		Middle School	SPED Teacher	1.000	\$83,029	\$300	\$84,329		\$84,329			
276		Middle School	SPED Teacher	1.000	\$73,472	\$0	\$73,472		\$73,472			
277		Middle School	SPED Teacher	1.000	\$79,273	\$715	\$82,488		\$82,488			
278		Preschool	SPED Teacher	1.000	\$57,505	\$0	\$57,505		\$57,505			
279		Preschool	SPED Teacher	1.000	\$76,374	\$0	\$76,374		\$76,374			
280		Preschool	SPED Speech	0.200	\$57,851	\$0	\$11,570		\$265	\$11,305		14
281		Preschool	SPED Teacher		\$71,827	\$0	\$71,827		\$71,827			

				1.000								
282		Preschool	SPED Speech	1.000	\$83,029	\$300	\$84,329		\$62,634	\$21,695		14
283		Preschool	SPED Teacher	0	\$47,750	\$0	\$0		\$0			
284		Preschool	SPED Teacher	1.000	\$76,374	\$300	\$77,674		\$77,674			
285		Preschool	SPED Teacher	1.000	\$62,707	\$0	\$62,707		\$62,707			
286		Stanley	SPED Teacher	1.000	\$73,472	\$0	\$73,472		\$73,472			
287		Stanley	SPED Speech	1.000	\$79,273	\$0	\$79,273		\$79,273			
288		Stanley	SPED Teacher	1.000	\$57,505	\$0	\$57,505		\$57,505			
289		Stanley	SPED Teacher	0	\$55,000	\$0	\$0		\$0			
290		Stanley	SPED Teacher	1.000	\$64,046	\$0	\$64,046		\$64,046			
291		Summer	SPED Teacher	10.000			\$62,628		\$47,628	\$15,000		6
292	12B						\$2,525,495		\$2,477,495	\$48,000	\$0	
293		District	SPED	1.000	\$118,737		\$118,737		\$118,737			
294		District	SPED	1.000	\$49,678	\$250	\$49,928		\$49,928			
295		District	SPED	1.000	\$49,678	\$500	\$50,178		\$50,178			
296	12C						\$218,843		\$218,843	\$0	\$0	
297		Clarke	Program Support	1.000	\$22,920	\$150	\$23,070		\$23,070			
298		Clarke	Program Support	1.000	\$23,751	\$350	\$24,101				\$24,101	3
299		Clarke	1:3	1.000	\$26,878	\$600	\$27,478				\$27,478	3
300		Clarke	Program Support	1.000	\$18,401	\$0	\$18,401		\$18,401			
301		Clarke	Program Support	1.000	\$18,401	\$0	\$18,401		\$18,401			
302		Clarke	1:1	1.000	\$24,556	\$350	\$24,906				\$24,906	3
303		Clarke	ABA Tutor	1.000	\$28,782	\$0	\$28,782		\$28,782			
304		Clarke	Program Support	1.000	\$28,087	\$600	\$28,687				\$28,687	3
305		Clarke	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			

306		Clarke	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			
307		Hadley	Program Support	1.000	\$18,401	\$0	\$18,401		\$18,401			
308		Hadley	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			
309		Hadley	ABA Tutor	1.000	\$28,372	\$0	\$28,372		\$28,372			
310		Hadley	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
311		Hadley	Program Support	0.500	\$22,062	\$150	\$11,106		\$11,106			
312		Hadley	ABA Tutor	1.000	\$27,675	\$0	\$27,675		\$27,675			
313		Hadley	Program Support	1.000	\$23,751	\$350	\$24,101		\$24,101			
314		Hadley	Program Support	1.000	\$22,920	\$150	\$23,070		\$23,070			
315		High School	Program Support	1.000	\$18,401	\$0	\$18,401		\$18,401			
316		High School	Program Support	1.000	\$28,087	\$600	\$28,687				\$28,687	3
317		High School	Program Support	1.000	\$20,884	\$150	\$21,034		\$21,034			
318		High School	Program Support	1.000	\$25,330	\$350	\$25,680		\$25,680			
319		High School	Student Support	1.000	\$7,198		\$7,198		\$7,198			
320		High School	1:1	1.000	\$26,878	\$600	\$27,478				\$27,478	3
321		High School	Program Support	1.000	\$25,330	\$350	\$25,680				\$25,680	3
322		High School	Program Support	1.000	\$25,330	\$350	\$25,680		\$25,680			
323		High School	Program Support	1.000	\$25,330	\$350	\$25,680				\$25,680	3
324		High School	Program Support	1.000	\$22,062	\$150	\$22,212				\$22,212	3
325		Middle School	Program Support	1.000	\$28,087	\$600	\$28,687				\$28,687	3
326		Middle School	ABA Tutor	1.000	\$29,657	\$0	\$29,657				\$29,657	3
327		Middle School	Program Support	1.000	\$28,087	\$600	\$28,687				\$28,687	3
328		Middle School	Program Support	1.000	\$26,878	\$600	\$27,478				\$27,478	3

329		Middle School	Program Support	1.000	\$21,467	\$150	\$21,617		\$21,617			
330		Middle School	Program Support	1.000	\$25,330	\$350	\$25,680		\$25,680			
331		Middle School	Program Support	1.000	\$22,920	\$150	\$23,070				\$23,070	3
332		Middle School	1:1	1.000	\$18,401	\$0	\$18,401		\$18,401			
333		Middle School	Program Support	1.000	\$22,920	\$150	\$23,070		\$23,070			
334		Preschool	Program Support	1.000	\$19,956	\$150	\$20,106		\$20,106			
335		Preschool	Program Support	1.000	\$24,556	\$350	\$24,906				\$24,906	3
336		Preschool	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			
337		Preschool	ABA Tutor	1.000	\$27,675	\$0	\$27,675		\$27,675			
338		Preschool	Program Support	1.000	\$22,920	\$150	\$23,070		\$23,070			
339		Preschool	ABA Tutor	1.000	\$28,782	\$0	\$28,782		\$28,782			
340		Preschool	Program Support	1.000	\$26,104	\$350	\$26,454				\$26,454	3
341		Preschool	Program Support	1.000	\$21,467	\$150	\$21,617		\$21,617			
342		Preschool	Program Support	1.000	\$18,401		\$18,401		\$18,401			
343		Preschool	Program Support	1.000	\$19,483	\$0	\$19,483		\$19,483			
344		Preschool	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
345		Preschool	Program Support	1.000	\$24,556	\$350	\$24,906		\$24,906			
346		Preschool	ABA Tutor	1.000	\$27,675	\$0	\$27,675		\$27,675			
347		Stanley	Program Support	1.000	\$26,878	\$600	\$27,478				\$27,478	3
348		Stanely	Program Support	1.000	\$28,087	\$850	\$28,937				\$28,937	3
349		Stanley	1:2	1.000	\$22,062	\$0	\$22,062		\$22,062			
350		Stanley	ABA Tutor	1.000	\$28,782	\$0	\$28,782		\$28,782			
351		Stanley	Program Support	1.000	\$19,070	\$150	\$19,220		\$19,220			

352		Stanley	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			
353		Stanley	Program Support	1.000	\$26,104	\$150	\$26,254		\$26,254			
354		Stanley	ABA Tutor	1.000	\$27,675	\$0	\$27,675		\$27,675			
355		Stanley	Program Support	1.000	\$26,104	\$350	\$26,454		\$14,044		\$12,410	
356		Stanley	1:1	1.000	\$23,751	\$350	\$24,101		\$24,101			
357		Stanley	ABA Tutor	1.000	\$28,782	\$0	\$28,782		\$28,782			
358		Stanley	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
359		Stanley	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
360		Stanley	Program Support	1.000	\$18,401	\$0	\$18,401		\$18,401			
361		Stanley	ABA Tutor	1.000	\$27,675	\$0	\$27,675		\$27,675			
362		Stanley	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
363		Stanley	ABA Tutor	1.000	\$27,000	\$0	\$27,000		\$27,000			
364		Stanley	Program Support	1.000	\$22,062	\$150	\$22,212		\$22,212			
365		Stanley	Program Support	1.000	\$27,675	\$0	\$27,675		\$27,675			
366		Stanley	Program Support	1.000	\$28,782	\$0	\$28,782		\$28,782			
367		Elementary			\$6,642		\$6,642		\$6,642			
368		Summer	1:1	-	\$34,226		\$34,226		\$34,226			
369		Summer	summer aid	-	\$18,410		\$18,410		\$18,410			
370	<b>12D</b>						<b>\$1,760,534</b>		<b>\$1,267,863</b>	<b>\$0</b>	<b>\$492,671</b>	
371		District	Psychologist	1.000	\$83,029	\$1,815	\$89,844		\$89,844			
372		District	Psychologist	1.000	\$67,571	\$0	\$67,571		\$67,571			
373		High School	Psychologist	1.000	\$52,992	\$0	\$52,992		\$52,992			
374		Hadley	Psychologist	1.000	\$55,419	\$0	\$55,419		\$55,419			
375		Stanley	Psychologist	1.000	\$55,419	\$0	\$55,419		\$55,419			

376		District	Psychologist	2.000	\$5,000		\$10,000		\$10,000			
377	<b>12E</b>						<b>\$331,244</b>		<b>\$331,244</b>	<b>\$0</b>	<b>\$0</b>	
378		Clarke	Tutor - Math	1.000	\$62,923		\$62,923				\$62,923	1
379		Clarke	Tutor - Reading	1.000	\$36,155		\$36,155		\$36,155			
380		Clarke	Tutor - Reading	1.000	\$27,680		\$27,680		\$27,680			
381		Hadley	Tutor - Math	1.000	\$41,804		\$41,804				\$41,804	1
382		Hadley	Tutor - Reading	1.000	\$28,246		\$28,246				\$28,246	1
383		Hadley	Tutor - Reading	1.000	\$27,680		\$27,680		\$8,882		\$18,798	1
384		Stanley	Tutor - Reading	1.000	\$56,547	\$0	\$56,547		\$56,547			
385		Stanley	Tutor - Math	1.000	\$51,759	\$0	\$51,759		\$51,759			
386		Stanley	Tutor - Math	1.000	\$27,000		\$27,000		\$27,000			
387		Elementary	Tutor - Reading	6.000	\$85,117		\$85,117		\$85,117			
388		Elementary	Tutor - Math	3.000	\$41,513		\$41,513		\$41,513			
389		Elementary	Tutor - Title I	1.000	\$4,060		\$4,060		\$4,060			
390	<b>12F</b>						<b>\$490,483</b>		<b>\$338,712</b>	<b>\$0</b>	<b>\$151,771</b>	
391		District	Driver	1.000	\$4,000		\$4,000		\$4,000			
392	<b>12G</b>						<b>\$4,000</b>		<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	
393		Clarke	Principal	1.000	\$106,161		\$106,161		\$106,161			
394		Hadley	Principal	1.000	\$95,814		\$95,814		\$95,814			
395		Stanley	Principal	1.000	\$100,000		\$100,000		\$100,000			
396		Middle School	Principal	1.000	\$117,000		\$117,000		\$117,000			
397		Middle School	Asst. Principal	1.000	\$83,000		\$83,000		\$83,000			
398		High School	Principal	1.000	\$125,880		\$125,880		\$125,880			
399		High School	Asst. Principal	1.000	\$84,846		\$84,846		\$84,846			
400		High School	Asst. Principal		\$90,853		\$90,853		\$90,853			

				1.000								
401	<b>13A</b>						<b>\$803,554</b>		<b>\$803,554</b>	<b>\$0</b>	<b>\$0</b>	
402		District	Superintendent	1.000	\$162,500		\$162,500		\$162,500			
403		District	Assistant Superintendent	1.000	\$118,000		\$118,000		\$118,000			
404		District	Business Office	1.000	\$120,090		\$120,090		\$120,090			
405		District	Supt Office	1.000	\$44,374	\$300	\$44,674		\$44,674			
406		District	Supt Office	1.000	\$68,459		\$68,459		\$68,459			
407		District	Accounts Payable	1.000	\$49,679	\$450	\$50,129		\$50,129			
408		District	Data Manager	1.000	\$43,368	\$500	\$43,868		\$43,868			
409		District	Payroll	1.000	\$49,679	\$250	\$49,929		\$49,929			
410		District			\$14,453		\$14,453		\$14,453			
411	<b>13B</b>						<b>\$672,100</b>		<b>\$672,100</b>	<b>\$0</b>	<b>\$0</b>	
412		Clarke	School	1.000	\$43,368	\$2,100	\$45,468		\$45,468			
413		Hadley	School	1.000	\$43,368	\$850	\$44,218		\$44,218			
414		Stanley	School	1.000	\$43,368	\$600	\$43,968		\$43,968			
415		Middle School	School	1.000	\$49,679	\$1,100	\$50,779		\$50,779			
416		Middle School	School	1.000	\$49,679	\$1,150	\$50,829		\$50,829			
417		High School	School	0.400	\$34,987		\$13,995		\$13,995			
418		High School	School	1.000	\$49,679	\$1,000	\$50,679		\$50,679			
419		High School	School	1.000	\$49,679	\$500	\$50,179		\$50,179			
420		High School	School	1.000	\$49,679	\$500	\$50,179		\$50,179			
421		High School	Athletics	1.000	\$43,368	\$800	\$44,168		\$44,168			
422		High School	Guidance	1.000	\$43,368	\$500	\$43,868		\$43,868			
423	<b>14A</b>						<b>\$488,327</b>		<b>\$488,327</b>	<b>\$0</b>	<b>\$0</b>	
424		District	Director of Technology/MIS	1.000	\$115,090		\$115,090		\$115,090			

425		District	Network Administrator	1.000	\$72,000		\$72,000		\$72,000			
426		District	Technology Specialist	1.000	\$51,070		\$51,070		\$51,070			
427		District	Technology Specialist	1.000	\$44,500		\$44,500		\$44,500			
428		District	Support Coord.	3.000	\$13,051		\$13,051		\$13,051			
429	<b>15A</b>						<b>\$295,711</b>		<b>\$295,711</b>	<b>\$0</b>	<b>\$0</b>	
430		District	Director	1.000	\$60,205		\$60,205				\$60,205	6
431		District	Assistant	1.000	\$24,931		\$24,931				\$24,931	6
432		District	Academic	1.000	\$32,000		\$32,000				\$32,000	6
433	<b>15B</b>						<b>\$117,136</b>		<b>\$0</b>	<b>\$0</b>	<b>\$117,136</b>	
434		District	Facilities Manager	1.000	\$72,500		\$72,500		\$72,500			
435		District	Maintenance	1.000	\$47,000		\$47,000		\$47,000			
436		Clarke	Custodian	1.000	\$33,551		\$33,551		\$33,551			
437		Clarke	Custodian	1.000	\$45,100		\$45,100		\$45,100			
438		Hadley	Custodian	1.000	\$50,403		\$50,403		\$50,403			
439		Hadley	Custodian	0.370	\$33,551		\$12,414		\$12,414			
440		Hadley	Custodian	1.000	\$41,280		\$41,280		\$41,280			
441		High School	Custodian	1.000	\$47,713		\$47,713		\$47,713			
442		High School	Custodian	1.000	\$33,551		\$33,551		\$33,551			
443		Middle School	Custodian	1.000	\$41,696		\$41,696		\$41,696			
444		Middle School	Custodian	1.000	\$41,340		\$41,340		\$41,340			
445		Middle School	Custodian	1.000	\$45,833		\$45,833		\$45,833			
446		Middle School	Custodian	1.000	\$33,551		\$33,551		\$33,551			
447		Middle School	Custodian	1.000	\$37,880		\$37,880		\$37,880			
448		Middle School	Custodian	1.000	\$33,551		\$33,551		\$33,551			



449		Stanley	Custodian	1.000	\$37,651		\$37,651		\$37,651			
450		Stanley	Custodian	1.000	\$33,551		\$33,551		\$33,551			
451		District	Custodian		\$17,567		\$17,567		\$14,567	\$3,000		12
452		District	Sick Leave Incentives		\$4,000		\$4,000		\$4,000			
453		District	Allowance		\$6,000		\$6,000		\$6,000			
454		District	Overtime		\$37,000		\$37,000		\$0	\$37,000		12
455	<b>15C</b>						<b>\$753,133</b>		<b>\$713,133</b>	<b>\$40,000</b>	<b>\$0</b>	
456		District	Seasonal		\$25,000		\$25,000		\$0	\$25,000		14
457	<b>15D</b>						<b>\$25,000</b>		<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	
458		District	10 Positions	10.000	\$7,600		\$76,000		\$76,000			
459	<b>16A</b>						<b>\$76,000</b>		<b>\$76,000</b>	<b>\$0</b>	<b>\$0</b>	
460		High School	Security	1.000	\$30,862		\$30,862		\$30,862			
461		Middle School	Security	0	\$8,928		\$0		\$0			
462		Middle School	Security	0	\$8,928		\$0		\$0			
463		High School	Security	1.000	\$30,862		\$30,862		\$30,862			
464		District	Security	1.000	\$62,650		\$62,650		\$62,650			
465	<b>16B</b>						<b>\$124,374</b>		<b>\$124,374</b>	<b>\$0</b>	<b>\$0</b>	
466		District	Retirement				\$52,000		\$52,000			
467		District	COLA				\$175,366		\$175,366			
468	<b>16C</b>						<b>\$227,366</b>		<b>\$227,366</b>	<b>\$0</b>	<b>\$0</b>	
469		District	Unemployment				\$170,000		\$170,000			
470	<b>16D</b>						<b>\$170,000</b>		<b>\$170,000</b>	<b>\$0</b>	<b>\$0</b>	
471							<b>\$21,439,821</b>		<b>\$20,098,765</b>	<b>\$383,488</b>	<b>\$957,566</b>	
472												

		SWAMPSCOTT SCHOOLS -FY14 BUDGET			FUNDING SOURCE				
		Expense	FY13 Workbook 11/23/2012	FY14 Budget		Town Contribution	Revolving Account	Grant	Source
3		PROFESSIONAL DEVELOPMENT	\$26,000	\$36,000		\$36,000			
4		PROFESSIONAL DEVELOPMENT (Grants)	\$98,162	\$90,341				\$90,341	1+2+4+10
5		TEACHER COURSE REIMBURSEMENT	\$20,000	\$20,000		\$20,000			
6		CURRICULUM DEVELOPMENT	\$58,956	\$50,000		\$50,000			
7		RECERTIFICATION REIMBURSEMENT	\$4,000	\$1,500		\$1,500			
8		MEMBERSHIPS/CONFERENCE/TRAVEL	\$23,000	\$25,500		\$25,500			
9	17A		\$230,118	\$223,341		\$133,000	\$0	\$90,341	
10		TEXTBOOKS ELEMENTARY CLARKE	\$6,000	\$6,000		\$6,000			
11		TEXTBOOKS ELEMENTARY HADLEY	\$6,000	\$6,000		\$6,000			
12		TEXTBOOKS ELEMENTARY STANLEY	\$6,000	\$6,000		\$6,000			
13		TEXTBOOKS GENERAL M.S.	\$5,000	\$5,000		\$5,000			
14		TEXTBOOKS GENERAL H.S.	\$5,000	\$5,000		\$5,000			
15	17B		\$28,000	\$28,000		\$28,000	\$0	\$0	
16		LIBRARY BOOKS CLARKE	\$0	\$0		\$0			
17		LIBRARY BOOKS HADLEY	\$0	\$0		\$0			
18		LIBRARY BOOKS STANLEY	\$0	\$0		\$0			
19		LIBRARY BOOKS M.S.	\$0	\$0		\$0			
20		LIBRARY BOOKS H.S.	\$0	\$0		\$0			
21	17C		\$0	\$0		\$0	\$0	\$0	
22		EDUC MAT PHYSICAL ED CLARKE	\$450	\$450		\$450			
23		EDUC MAT PHYSICAL ED HADLEY	\$450	\$450		\$450			
24		EDUC MAT PHYSICAL ED STANLEY	\$450	\$450		\$450			
25		EDUC MAT PHYSICAL ED M.S.	\$900	\$900		\$900			
26		EDUC MAT PHYSICAL ED H.S.	\$900	\$900		\$900			
27									
28		EDUC MAT FINE ARTS CLARKE	\$5,297	\$5,297		\$5,297			
29		EDUC MAT FINE ARTS HADLEY	\$5,423	\$5,423		\$5,423			
30		EDUC MAT FINE ARTS STANLEY	\$8,115	\$8,115		\$8,115			
31		EDUC MAT FINE ARTS M.S.	\$3,680	\$3,680		\$3,680			
32		EDUC MAT FINE ARTS H.S.	\$4,990	\$4,990		\$4,990			
33									
34		EDUC MAT ELEMENTARY CLARKE	\$5,854	\$5,854		\$5,854			
35		EDUC MAT ELEMENTARY HADLEY	\$6,718	\$6,718		\$6,718			
36		EDUC MAT ELEMENTARY STANLEY	\$9,439	\$9,439		\$9,439			

37		EDUCATIONAL MATERIALS (Grants/Revolving)	\$17,844	\$17,844			\$17,844	5
38								
39		PERFORMING ARTS EXP CLARKE	\$225	\$225		\$225		
40		PERFORMING ARTS EXP HADLEY	\$225	\$225		\$225		
41		PERFORMING ARTS EXP STANLEY	\$225	\$225		\$225		
42		EDUC MAT PRACTICE ARTS M.S.	\$3,600	\$3,600		\$3,600		
43		EDUC MAT PRACTICE ARTS H.S.	\$4,500	\$4,500		\$4,500		
44								
45		EDUC MATERIALS GENERAL M.S.	\$27,210	\$27,210		\$27,210		
46								
47		EDUC MATERIALS GENERAL H.S.	\$31,452	\$31,452		\$31,452		
48	<b>17D</b>		<b>\$137,947</b>	<b>\$137,947</b>		<b>\$120,103</b>	<b>\$0</b>	<b>\$17,844</b>
49		HEALTH SUPPLIES/SERVICES CLARKE	\$315	\$315		\$315		
50		HEALTH SUPPLIES/SERVICES HADLEY	\$315	\$315		\$315		
51		HEALTH SUPPLIES/SERVICES STANLEY	\$315	\$315		\$315		
52		HEALTH SUPPLIES/SERVICES MS	\$720	\$720		\$720		
53		HEALTH SUPPLIES/SERVICES HS	\$720	\$720		\$720		
54								
55		SCHOOL OFFICE EXP CLARKE	\$11,547	\$11,547		\$11,547		
56		SCHOOL OFFICE EXP HADLEY	\$12,177	\$12,177		\$12,177		
57		SCHOOL OFFICE EXP STANLEY	\$16,445	\$16,445		\$16,445		
58		SCHOOL OFFICE EXP M.S.	\$16,538	\$16,538		\$16,538		
59		SCHOOL OFFICE EXP H.S.	\$17,820	\$17,820		\$17,820		
60								
61		GUIDANCE SUPPLIES CLARKE	\$270	\$270		\$270		
62		GUIDANCE SUPPLIES HADLEY	\$270	\$270		\$270		
63		GUIDANCE SUPPLIES STANLEY	\$270	\$270		\$270		
64		GUIDANCE SUPPLIES M.S.	\$2,966	\$2,966		\$2,966		
65		GUIDANCE SUPPLIES H.S.	\$9,000	\$9,000		\$9,000		
66		GRADUATION	\$8,000	\$8,000		\$8,000		
67	<b>17E</b>		<b>\$97,688</b>	<b>\$97,688</b>		<b>\$97,688</b>	<b>\$0</b>	<b>\$0</b>
68		COPIER SUPPLIES DISTRICT	\$41,000	\$41,000		\$41,000		
69		OFFICE MACHINE LEASES DISTRICT	\$77,000	\$75,000		\$75,000		
70	<b>17F</b>		<b>\$118,000</b>	<b>\$116,000</b>		<b>\$116,000</b>	<b>\$0</b>	<b>\$0</b>
71		INSTRUCTIONAL TECH SUPPLIES CLARKE	\$2,000	\$2,000		\$2,000		
72		INSTRUCTIONAL TECH SUPPLIES HADLEY	\$2,000	\$2,000		\$2,000		
73		INSTRUCTIONAL TECH SUPPLIES STANLEY	\$2,000	\$2,000		\$2,000		
74		INSTRUCTIONAL TECH SUPPLIES K-12	\$1,000	\$1,000		\$1,000		
75		INSTRUCTIONAL TECH SUPPLIES M.S.	\$1,000	\$1,000		\$1,000		

76		INSTRUCTIONAL TECH SUPPLIES H.S.	\$1,000	\$1,000	\$1,000			
77	<b>17G</b>		<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>	
78		EDUC. EQUIPMENT REPLACEMENT CLARKE	\$1,500	\$1,500	\$1,500			
79		EDUC. EQUIPMENT REPLACEMENT HADLEY	\$1,500	\$1,500	\$1,500			
80		EDUC. EQUIPMENT REPLACEMENT STANLEY	\$1,500	\$1,500	\$1,500			
81		EDUC. EQUIPMENT REPLACEMENT M.S.	\$2,000	\$2,000	\$2,000			
82		EDUC. EQUIPMENT REPLACEMENT H.S.	\$2,000	\$2,000	\$2,000			
83		EDUC. EQUIPMENT REPLACEMENT SPED	\$1,500	\$1,500	\$1,500			
84	<b>17H</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	
85		TUITION PRIVATE SCHLS SPED	#####	#####	\$934,624		\$638,593	8
86		TUITION NO. SH. CONSORTIUM/PUBLIC	\$653,676	\$604,485	\$604,485			
87		NO.SHORE CONSORTIUM MEMBERS	\$10,000	\$10,000	\$10,000			
88		TUITION RECOVERY HIGH SCHOOL	\$24,720	\$12,360	\$12,360			
89	<b>18A</b>		<b>\$2,305,736</b>	<b>\$2,200,062</b>	<b>\$1,561,469</b>	<b>\$0</b>	<b>\$638,593</b>	
90		TRANSPORTATION CONTRACTS SPED	\$593,497	\$690,903	\$690,903			
91		TRANSPORTATION MAINTENANCE	\$5,000	\$5,000	\$5,000			
92	<b>18B</b>		<b>\$598,497</b>	<b>\$695,903</b>	<b>\$695,903</b>	<b>\$0</b>	<b>\$0</b>	
93		CLINICAL/CONTRACTED SERVICES	\$290,000	\$290,000	\$290,000			
94		CLINICAL/CONTRACTED SERVICES Grants	\$26,774	\$26,774			\$26,774	3
95	<b>18C</b>		<b>\$316,774</b>	<b>\$316,774</b>	<b>\$290,000</b>	<b>\$0</b>	<b>\$26,774</b>	
96		SUPPORT HOME/HOSP. TUTORING REG ED	\$2,000	\$2,000	\$2,000			
97		SUPPORT HOME/HOSP. TUTORING SPED	\$6,000	\$6,000	\$6,000			
98	<b>18D</b>		<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	
99		LEGAL COUNSEL - SPED	\$18,000	\$18,000	\$18,000			
100		SPED PROGRAM EVALUATION	\$2,500	\$2,500	\$2,500			
101		SCHOOL OFFICE EXPENSES SPED	\$17,000	\$17,000	\$17,000			
102	<b>18E</b>		<b>\$37,500</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$0</b>	<b>\$0</b>	
103		EDUC MATERIALS SPED CLARKE	\$3,000	\$3,000	\$3,000			
104		EDUC MATERIALS SPED HADLEY	\$4,000	\$4,000	\$4,000			
105		EDUC MATERIALS SPED STANLEY	\$3,000	\$3,000	\$3,000			
106		EDUC MATERIALS SPED MIDDLE	\$4,000	\$4,000	\$4,000			
107		EDUC MATERIALS SPED HIGH SC	\$5,000	\$5,000	\$5,000			
108		SUMMER EXTENDED SUPPLIES	\$3,000	\$3,000	\$3,000			
109		PSYCH SERVICES SUPPLIES	\$2,000	\$2,000	\$2,000			
110	<b>18F</b>		<b>\$24,000</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$0</b>	<b>\$0</b>	
111		INSURANCE H.S.	\$5,000	\$5,000	\$5,000			
112		MEDICARE BILLING	\$8,000	\$8,000	\$8,000			
113		BANK EXPENSES	\$15,000	\$15,000	\$0	\$15,000		11
114		GROUP DISABILITY	\$5,440	\$5,440	\$5,440			

115	<b>19A</b>		<b>\$33,440</b>	<b>\$33,440</b>		<b>\$18,440</b>	<b>\$15,000</b>	<b>\$0</b>	
116		ATHLETIC EXPENSE Revolving	\$185,000	\$209,821		\$30,000	\$179,821		11
117		ATHLETIC EXPENSE Police Details		\$5,179			\$5,179		11
118		TRANSPORTATION	\$24,000	\$24,000		\$24,000			
119		TRANSPORTATION Grants	\$180,720	\$180,720		\$35,917		\$144,803	6
120	<b>19B</b>		<b>\$389,720</b>	<b>\$419,720</b>		<b>\$89,917</b>	<b>\$185,000</b>	<b>\$144,803</b>	
121		SCHOOL COMMITTEE EXENSES	\$10,000	\$10,000		\$10,000			
122		CENSUS (ENROLLMENT PROJ.)	\$2,500	\$2,500		\$2,500			
123		SCHOOL COMMITTEE CONTINGENC	\$7,000	\$7,000		\$7,000			
124		PUBLICATIONS & PRINTING	\$18,000	\$18,000		\$18,000			
125		ACCREDITATION / AUDIT	\$50,000	\$15,000		\$15,000			
126		SCHOOL OFFICE EXPENSES	\$20,000	\$20,000		\$20,000			
127		LEGAL SERVICES	\$40,000	\$40,000		\$40,000			
128		BUILDING SECURITY SYSTEM WIDE	\$0	\$0		\$0			
129		SCHOOL LUNCH PROGRAM	\$48,283	\$48,283		\$48,283			
130	<b>19C</b>		<b>\$195,783</b>	<b>\$160,783</b>		<b>\$160,783</b>	<b>\$0</b>	<b>\$0</b>	
131		TELEPHONE DISTRICT	\$50,000	\$40,000		\$40,000			
132		OPER EXP HEATING FUEL CLARKE	\$39,700	\$39,700		\$39,700			
133		OPER EXP HEATING FUEL HADLEY	\$38,100	\$35,000		\$35,000			
134		OPER EXP HEATING FUEL STANLEY	\$37,500	\$33,000		\$33,000			
135		OPER EXP HEATING FUEL M.S.	\$84,000	\$80,000		\$80,000			
136		OPER EXP HEATING FUEL H.S.	\$111,500	\$111,500		\$111,500			
137									
138		ELECTRIC SCHOOL CLARKE	\$14,159	\$12,460		\$12,460			
139		ELECTRIC SCHOOL HADLEY	\$18,726	\$16,479		\$16,479			
140		ELECTRIC SCHOOL BURPEE RD.	\$0	\$0		\$0			
141		ELECTRIC SCHOOL STANLEY	\$14,898	\$13,110		\$13,110			
142		ELECTRIC SCHOOL M.S.	\$97,126	\$85,471		\$85,471			
143		ELECTRIC SCHOOL H.S.	\$297,967	\$262,211		\$262,211			
144	<b>20A</b>		<b>\$803,675</b>	<b>\$728,930</b>		<b>\$728,930</b>	<b>\$0</b>	<b>\$0</b>	
145		TECHNOLOGY MAINTENANCE CLAR	\$1,000	\$1,000		\$1,000			
146		TECHNOLOGY MAINTENANCE HADL	\$1,000	\$1,000		\$1,000			
147		TECHNOLOGY MAINTENANCE STAN	\$1,000	\$1,000		\$1,000			
148		TECHNOLOGY MAINTENANCE M.S.	\$1,000	\$1,000		\$1,000			
149		TECHNOLOGY MAINTENANCE H.S.	\$1,000	\$1,000		\$1,000			
150		TECHNOLOGY MAINTENANCE ADMIN.	\$1,800	\$1,800		\$1,800			
151		TECHNOLOGY MAINTENANCE SPED	\$3,000	\$3,000		\$3,000			
152		SOFTWARE LICENSES/SUBSCRIPTIONS	\$73,000	\$85,000		\$85,000			
153	<b>20B</b>		<b>\$82,800</b>	<b>\$94,800</b>		<b>\$94,800</b>	<b>\$0</b>	<b>\$0</b>	

154		CUSTODIANS SUPPLIES CLARKE	\$4,000	\$4,000		\$4,000			
155		CUSTODIANS SUPPLIES HADLEY	\$6,000	\$6,000		\$6,000			
156		CUSTODIANS SUPPLIES STANLEY	\$4,000	\$4,000		\$4,000			
157		CUSTODIANS SUPPLIES M.S.	\$27,000	\$27,000		\$7,000	\$20,000		13
158		CUSTODIANS SUPPLIES H.S.	\$30,397	\$31,157		\$31,157			
159		BUILDING MAINTENANCE CLARKE	\$7,000	\$7,000		\$7,000			
160		BUILDING MAINTENANCE HADLEY	\$10,000	\$10,000		\$10,000			
161		BUILDING MAINTENANCE BURPEE RD.	\$0	\$0		\$0			
162		BUILDING MAINTENANCE STANLEY	\$10,000	\$10,000		\$10,000			
163		BUILDING MAINTENANCE M.S.	\$60,000	\$60,000		\$15,000	\$45,000		14
164		BUILDING MAINTENANCE H.S.	\$60,000	\$60,000		\$60,000			
165		BLDG MAINT. EMERG. CONT. SERV.	\$5,000	\$5,000		\$0	\$5,000		13
166		BUILDING MAINTENANCE F.H.	\$5,000	\$5,000		\$5,000			
167		SNOW REMOVAL	\$40,000	\$40,000		\$37,000	\$3,000		18
168	<b>20C</b>		<b>\$268,397</b>	<b>\$269,157</b>		<b>\$196,157</b>	<b>\$73,000</b>	<b>\$0</b>	
169		CONTRACT CLEANING H.S.	\$182,384	\$186,944		\$186,944			
170	<b>20D</b>		<b>\$182,384</b>	<b>\$186,944</b>		<b>\$186,944</b>	<b>\$0</b>	<b>\$0</b>	
171									
172									
173			<b>\$5,877,459</b>	<b>\$5,797,989</b>		<b>\$4,606,634</b>	<b>\$273,000</b>	<b>\$918,355</b>	
174									
175		Building Based Funds	<b>\$237,791</b>	<b>\$237,791</b>					

# APPENDICIES

## Statistics

### Demographic Profile of Swampscott

#### Age Distribution (2010 US Census)

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

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

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

### Housing Characteristics

#### Housing Units (2010 US Census)

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

# Swampscott at a Glance

(01/01/13)

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

Senior Municipal Officials: Richard Malagrifa, Selectmen Chairman  
 Laurier Beaupre, School Committee Chairman  
 Thomas Younger, Town Administrator  
 Dr. Lynne Celli, Superintendent of Schools

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

Federal Legislative Delegation: Senator Elizabeth Warren  
 Senator -Vacant  
 Congressman John Tierney

Population: 13,787 (2010) School Enrollment: 2,384 (2008) Registered Voters: 10,183 (2010)  
 Square Miles: 3.05 Population Per Square Mile: 4,520 (2010) Public Road Miles: 50  
 Income Per Capita: \$48,013 (2010) Median Family Income: \$90,148 (2010) EQV Per Capita: \$99,358 (2002)

<b>Tax Classification</b>	<b>FY13 Tax Rate</b>	<b>FY13 Tax Levy</b>	<b>FY13 Assessed Value</b>	<b>Revaluation</b>
Residential	\$18.84	\$37,882,266	\$2,010,736,009	Most Recent-FY11
Open Space				Next Scheduled-FY14
Commercial	\$35.02	\$ 3,959,523	\$ 113,064,616	
Industrial	\$35.02	\$ 375,225	\$ 10,714,600	
Personal Property	\$35.02	\$ 1,175,160	\$ 33,556,820	
<b>Total</b>		<b>\$43,392,174</b>	<b>\$ 2,168,072,045</b>	

<b>FY13 Revenue Sources</b>		<b>% of Total</b>	<b>FY13 Proposition 2 1/2 Levy Capacity</b>	
Tax Levy	43,392,174	73.8	New Growth	270,924
State Aid	3,972,571	6.8	Override	0
Local Receipts	10,675,933	18.1	Debt Exclusion	3,885,162
Other Available	302,863	.5	Levy Limit	43,598,760
Free Cash/Overlay Surp.	440,000	.75	Excess Capacity	206,586
<b>Total</b>	<b>58,783,541</b>		Ceiling	54,201,801
			Override Capacity	10,603,041

## FY13 Cherry Sheet

<b>State Aid</b>		<b>Reserves</b>	
Education Aid	2,809,324	7/1/10 Free Cash	2,795,656
General Government	1,163,247	FY12 Overlay Reserve	318,067
		FY12 Stabilization Fund	1,188,059

<b>Total Receipts</b>	<b>3,972,571</b>	<b>Bond Rating</b>	
Total Assessments/Offsets	616,350	Moody's	Aa2

**Net State Aid 3,356,221**



## Laborforce, Employment and Unemployment in Swampscott

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

**Public Services  
Annualized Statistics  
2012**

**Trash and Recycling**

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

**Roadways & Sidewalks**

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

**Parks and Open Space**

Acres of parkland.	41.6
Parks and playgrounds maintained.	9

**Water, Sewer and Drain**

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

**Town Buildings Year Acquired/Constructed**

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

## 2012 Fire Department Incidents by Type

Incident Type		Total Incidents:
100	Fire, other	1
111	Building fire	12
113	Cooking fire, confined to container	6
114	Chimney or Flue fire, confined	2
116	Fuel burner/boiler malfunction, fire confined	4
118	Trash or Rubbish Fire, contained	2
130	Mobile property (vehicle) fire, other	1
131	Passenger vehicle fire	3
140	Natural vegetation fire, other	4
141	Forest, woods or wildland fire	1
142	Brush, or brush and grass mixture fire	9
143	Grass fire	1
150	Outside rubbish fire, other	1
151	Outside rubbish, trash or waste fire	3
153	Construction or demolition landfill fire	1
154	Dumpster or other outside trash receptacle fire	1
160	Special outside fire, other	3
220	Overpressure rupture from air or gas, other	1
222	Overpressure rupture of boiler from air or gas	1
240	Explosion (no fire), other	2
251	Excessive heat, scorch burns with no ignition	1
300	Rescue, emergency medical call (EMS) call, other	12
311	Medical assist, assist EMS crew	664
321	EMS call, excluding vehicle accident with injury	194
322	Vehicle accident with injuries	44
323	Motor vehicle/pedestrian accident (MV Ped)	7
324	Motor vehicle accident with no injuries	77
331	Lock-in (if lock out , use 511 )	9
342	Search for person in water	1
351	Extrication of victim(s) from building/structure	1
353	Removal of victim(s) from stalled elevator	4
361	Water and Ice related Rescue, other	1
363	Swift water rescue	1
400	Hazardous condition, other	2
410	Flammable gas or liquid condition, other	2
411	Gasoline or other flammable liquid spill	12
412	Gas leak (natural gas or LPG)	24
413	Oil or other combustible liquid spill	5
420	Toxic condition, other	1
421	Chemical hazard (no spill or leak)	1
424	Carbon monoxide incident	22
440	Electrical wiring/equipment problem, other	15
441	Heat from short circuit (wiring), defective/worn	3
442	Overheated motor	5
444	Power line down	17
445	Arcing, shorted electrical equipment	11
461	Building or structure, weakened or collapse	1

463	Vehicle accident, general cleanup	11
500	Service Call, other	6
510	Person in distress, other	18
511	Lock-out	68
512	Ring or jewelry removal	1
520	Water problem, other	4
522	Water or steam leak	16
531	Smoke or odor removal	24
542	Animal rescue	1
550	Public service assistance, other	2
551	Assist police or other governmental agency	17
552	Police matter	2
553	Public service	9
554	Assist invalid	43
561	Unauthorized burning	6
571	Cover assignment, standby, moveup	10
600	Good intent call, other	32
611	Dispatched & canceled en route	56
631	Authorized controlled burning	5
632	Prescribed fire	1
650	Steam, other gas mistaken for smoke, other	2
651	Smoke scare, odor of smoke	24
652	Steam, vapor, fog or dust thought to be smoke	2
653	Barbecue, tar kettle	1
661	EMS call, party transported by non-fire agency	1
671	Hazmat release investigation w/ no hazmat	1
700	False alarm or false call, other	10
711	Municipal alarm system, malicious false alarm	3
713	Telephone, Malicious false alarm	1
721	Bomb scare - no bomb	3
730	System malfunction, other	12
731	Sprinkler activation due to malfunction	5
733	Smoke detector activation due to malfunction	42
734	Heat detector activation due to malfunction	4
735	Alarm system sounded due to malfunction	21
736	CO detector activation due to malfunction	26
740	Unintentional transmission of alarm, other	12
741	Sprinkler activation, no fire - unintentional	5
743	Smoke detector activation, no fire - unintentional	61
744	Detector activation, no fire - unintentional	42
745	Alarm system sounded, no fire - unintentional	29
746	Carbon monoxide detector activation, no CO	15
800	Severe weather or natural disaster, other	1
812	Flood assessment	77
813	Wind storm, tornado/hurricane assessment	4
814	Lightning strike (no fire)	2
815	Severe weather or natural disaster standby	1
<b>Total Number of Incident Types: 95</b>		<b>Total 1,936</b>

# Swampscott Police Department

## Incidents by Type

From Date:06/01/2011 to:06/13/2012

Jurisdiction: Swampscott PD

Distinct Count of Incidents for - BUILDING CHECK :	3,366
Distinct Count of Incidents for - MOTOR VEHICLE STOP :	2,537
Distinct Count of Incidents for - PARK & WALK :	1,136
Distinct Count of Incidents for - ALARM :	915
Distinct Count of Incidents for - MEDICAL AID :	860
Distinct Count of Incidents for - SUSPICIOUS ACTIVITY :	482
Distinct Count of Incidents for - COMPLAINT :	335
Distinct Count of Incidents for - HAZARDOUS CONDITION :	259
Distinct Count of Incidents for - ANIMAL COMPLAINT :	245
Distinct Count of Incidents for - SERVICE CALL :	239
Distinct Count of Incidents for - PARKING COMPLAINT :	209
Distinct Count of Incidents for - ACCIDENT UNDER \$1000 :	185
Distinct Count of Incidents for - LARCENY :	184
Distinct Count of Incidents for - 911/HANGUP :	175
Distinct Count of Incidents for - DISTURBANCE :	162
Distinct Count of Incidents for - SUSPICIOUS MOTOR VEHICLE :	162
Distinct Count of Incidents for - ACCIDENT OVER \$1000 :	144
Distinct Count of Incidents for - WELL BEING CHECK :	142
Distinct Count of Incidents for - DOMESTIC :	140
Distinct Count of Incidents for - ASSIST OTHER POLICE DEPARTMENT :	107
Distinct Count of Incidents for - VANDALISM :	93
Distinct Count of Incidents for - PARKING ENFORCEMENT :	88
Distinct Count of Incidents for - Serving 209A :	83
Distinct Count of Incidents for - FOUND PROPERTY :	82
Distinct Count of Incidents for - SERVING COURT PAPERS :	79
Distinct Count of Incidents for - OPEN DOOR/WINDOW :	78
Distinct Count of Incidents for - ACCIDENT/ HIT & RUN :	75
Distinct Count of Incidents for - INFORMATION :	75
Distinct Count of Incidents for - LOUD MUSIC/PARTY :	72
Distinct Count of Incidents for - FIRE :	65
Distinct Count of Incidents for - ASSIST THE ELDERLY :	60
Distinct Count of Incidents for - ERRATIC OPERATOR :	59
Distinct Count of Incidents for - DISABLED MOTOR VEHICLE :	58
Distinct Count of Incidents for - FIRE ALARM :	57
Distinct Count of Incidents for - DPW NOTIFICATON :	56
Distinct Count of Incidents for - CARE CALL :	55
Distinct Count of Incidents for - B&E :	53
Distinct Count of Incidents for - CIVIL MATTER :	52
Distinct Count of Incidents for - B & E M/V :	51
Distinct Count of Incidents for - FIREWORKS COMPLAINT :	49
Distinct Count of Incidents for - ACCIDENT WITH INJURY :	47
Distinct Count of Incidents for - FIELD INTERVIEW :	47
Distinct Count of Incidents for - THREATS :	45
Distinct Count of Incidents for - LOST PROPERTY :	40
Distinct Count of Incidents for - TREE LIMB DOWN :	40
Distinct Count of Incidents for - WIRE DOWN :	40

# Swampscott Police Department

## Incidents by Type

From Date:06/01/2011 to:06/13/2012

Jurisdiction: Swampscott PD

Distinct Count of Incidents for - TRAFFIC CONTROL :	39
Distinct Count of Incidents for - LOOSE OR STRAY DOG :	38
Distinct Count of Incidents for - ANNOYING PHONE CALLS :	37
Distinct Count of Incidents for - IDENTITY THEFT :	37
Distinct Count of Incidents for - NOTIFICATION :	36
Distinct Count of Incidents for - TEST CALL :	36
Distinct Count of Incidents for - YOUTH NOISY GROUP OUTSIDE :	36
Distinct Count of Incidents for - WARRANT ARREST :	34
Distinct Count of Incidents for - YOUTH DISTURBANCE :	29
Distinct Count of Incidents for - LOCKOUT :	28
Distinct Count of Incidents for - OPERATING MV UNDER :	24
Distinct Count of Incidents for - SHOPLIFTING :	24
Distinct Count of Incidents for - YOUTH LOITERING :	24
Distinct Count of Incidents for - ASSAULT :	23
Distinct Count of Incidents for - POWER FAILURE :	22
Distinct Count of Incidents for - TRESPASSING :	22
Distinct Count of Incidents for - CHECKED AREA :	21
Distinct Count of Incidents for - Assault and Battery :	20
Distinct Count of Incidents for - NEIGHBOR DISPUTE :	20
Distinct Count of Incidents for - CODE VIOLATION :	17
Distinct Count of Incidents for - TOWED MOTOR VEHICLE :	16
Distinct Count of Incidents for - DRUG OFFENSE :	15
Distinct Count of Incidents for - SELECTIVE ENFORCEMENT :	15
Distinct Count of Incidents for - ASSIST FIRE DEPARTMENT :	14
Distinct Count of Incidents for - BY-LAW VIOLATION :	13
Distinct Count of Incidents for - MISSING PERSON :	13
Distinct Count of Incidents for - TRAFFIC POST :	13
Distinct Count of Incidents for - RECOVERED PROPERTY :	12
Distinct Count of Incidents for - SUICIDE / ATTEMPTED :	12
Distinct Count of Incidents for - VIOLATING A 209A :	12
Distinct Count of Incidents for - CANCELED :	11
Distinct Count of Incidents for - MISSING JUVENILE :	11
Distinct Count of Incidents for - STOLEN LICENSE PLATE :	11
Distinct Count of Incidents for - STOLEN VEHICLE :	11
Distinct Count of Incidents for - TRUANTS :	10
Distinct Count of Incidents for - PROTECTIVE CUSTODY :	9
Distinct Count of Incidents for - YOUTH SKATE BOARD/ROLLERBLADE :	9
Distinct Count of Incidents for - SUDDEN DEATH :	8
Distinct Count of Incidents for - YOUTH DRINKING OUTDOORS :	8
Distinct Count of Incidents for - DOG BITE :	7
Distinct Count of Incidents for - DRUG OVERDOSE :	7
Distinct Count of Incidents for - LIQUOR OFFENSE :	7
Distinct Count of Incidents for - ACCIDENT/PEDESTRIAN :	6
Distinct Count of Incidents for - ATTEMPTED B&E :	6
Distinct Count of Incidents for - RESIDENCE CHECK :	6
Distinct Count of Incidents for - YOUTH VANDALISM/GRAFFITI :	6

# Swampscott Police Department

## Incidents by Type

From Date:06/01/2011 to:06/13/2012

Jurisdiction: Swampscott PD

Distinct Count of Incidents for - SERVING HARRASSMENT ORDER :	5
Distinct Count of Incidents for - YOUTH TRESPASS :	5
Distinct Count of Incidents for - MOTOR VEHICLE PURSUIT :	4
Distinct Count of Incidents for - MUTUAL AID :	4
Distinct Count of Incidents for - RECOVERED MOTOR VEHICLE :	4
Distinct Count of Incidents for - TRAFFIC INVESTIGATION :	4
Distinct Count of Incidents for - YOUTH DRINKING INDOORS :	4
Distinct Count of Incidents for - BLASTING COMPLAINT :	3
Distinct Count of Incidents for - INDECENT ASSAULT & BATTERY :	3
Distinct Count of Incidents for - ROBBERY :	3
Distinct Count of Incidents for - SEARCH WARRANT :	3
Distinct Count of Incidents for - UTILITY NOTIFICATION :	3
Distinct Count of Incidents for - ACCIDENT/ HIT & RUN/INJURY :	2
Distinct Count of Incidents for - BURGLARY :	2
Distinct Count of Incidents for - HARRASSMENT ORDER :	2
Distinct Count of Incidents for - ALCOHOL OVERDOSE :	1
Distinct Count of Incidents for - ASSIST HARBOR MASTER :	1
Distinct Count of Incidents for - BOMB THREAT :	1
Distinct Count of Incidents for - FIREARMS VIOLATION :	1
Distinct Count of Incidents for - HATE CRIMES :	1
Distinct Count of Incidents for - No Incident Type Assigned :	1
Distinct Count of Incidents for - Violating a Harrassment Order :	1
Distinct Count of Incidents for - Department: Swampscott PD :	14,296
Distinct Count of Incidents for - Jurisdiction: Swampscott PD :	14,296
Grand Distinct Count of Incidents for Entire Report :	14,296



## **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PERAC.** Public Employee Retirement Administration Commission

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Town of Swampscott Summary of Revenues and Expenditures

	ADOPTED FY13	DEPARTMENT REQUEST FY14	ADMINISTRATOR RECOMMENDED FY14
<b>I. REVENUES</b>			
TAX LEVY	39,442,674	40,706,438	40,706,438
DEBT EXCLUSION	3,885,162	3,150,662	3,107,838
NEW GROWTH	<u>270,924</u>	<u>225,000</u>	<u>225,000</u>
SUBTOTAL	43,598,760	44,082,100	44,039,276
LOCAL RECEIPTS	2,880,000	2,780,000	2,780,000
OUTSIDE TUITIONS	1,264,200	1,234,600	1,234,600
EST CHERRY SHEET	3,972,571	3,972,571	3,972,571
INTERGOVERNMENTAL	<u>802,000</u>	<u>802,000</u>	<u>802,000</u>
SUBTOTAL	8,918,771	8,789,171	8,789,171
<b>TOTAL REVENUE</b>	<b>52,517,531</b>	<b>52,871,271</b>	<b>52,828,447</b>
<b>II. EXPENSES</b>			
<b>TOWN BUDGETS</b>	<b>12,382,420</b>	<b>12,116,373</b>	<b>11,962,332</b>
<b>SCHOOL BUDGET</b>	<b>24,305,400</b>	<b>24,805,400</b>	<b>24,440,400</b>
<b>VOCATIONAL SCHOOL</b>	<b>360,418</b>	<b>428,220</b>	<b>428,220</b>
SHARED EXPENSES			
HEALTH INSURANCE	4,530,000	4,756,500	4,625,000
RETIREMENT	3,798,025	3,922,374	3,922,374
MEDICARE	383,675	392,000	392,000
PROPERTY & CASUALTY INSURANCE	650,000	700,000	700,000
WORKER'S COMPENSATION	400,000	425,000	425,000
UNCOMPENSATED BALANCES	100,000	150,000	75,000
RESERVE FUND	200,000	200,000	175,000
DEBT	4,748,440	4,932,665	4,820,818
TOWN AUDIT	50,000	52,500	52,500
CAPITAL STABILIZATION	50,000	50,000	50,000
STABILIZATION	50,000	50,000	50,000
OVERLAY PROVISIONS	200,000	225,000	225,000
ASSESSMENTS/OFFSETS	616,350	619,803	619,803
<b>2012 ATM Article 19</b>	37,700	-	-
<b>FY2009 Overlay Deficit (To be raised)</b>		22,888	22,888
<b>FY2012 Overlay Deficit (To be Raised)</b>		386	386
<b>TOTAL EXPENSES</b>	<b>52,862,428</b>	<b>53,849,109</b>	<b>52,986,721</b>
	-		
<b>BALANCE AVAILABLE</b>	(344,897)	(977,838)	(158,274)
<b>ONE TIME REVENUES</b>			
ASSESSORS OVERLAY	125,000	-	-
FREE CASH	315,000	158,274	158,274
STABILIZATION	-		
SALE OF LOTS FUND	-		
<b>EXCESS/(DEFICIT)</b>	<b>95,103</b>	<b>(819,564)</b>	<b>(0)</b>
<b>ENTERPRISE FUNDS</b>			
WATER RECEIPTS	3,621,476	3,700,782	3,722,637
SEWER RECEIPTS	2,245,601	2,404,932	2,408,052
SEWER EXPENSES	2,245,601	2,404,932	2,408,052
WATER EXPENSES	3,621,476	3,700,782	3,722,637
	58,729,505	59,954,823	59,117,410

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>GENERAL GOVERNMENT</u></b>					
<b><u>MODERATOR</u></b>					
\$ -	\$ -		Expenses	\$ 200	\$ 200
\$ -	\$ -		<b>Total Moderator Budget</b>	<b>\$ 200</b>	<b>\$ 200</b>
<b><u>FINANCE COMMITTEE</u></b>					
2,280	2,326	1	Secretary	2,373	2,373
400	400	2	Expenses	650	650
<b>\$ 2,680</b>	<b>\$ 2,726</b>		<b>Total Finance Committee Budget</b>	<b>\$ 3,023</b>	<b>\$ 3,023</b>
<b><u>SELECTMEN'S OFFICE</u></b>					
-	-		Board Expenses	-	-
8,000	8,000		Office Expenses	8,000	8,000
4,750	4,750		Mass. Municipal Assoc.	4,750	4,750
-	10,000	3	Outside Services	-	-
-	-		Contingent	-	-
<b>12,750</b>	<b>22,750</b>	4	<b>Total Expenses</b>	<b>12,750</b>	<b>12,750</b>
<b>\$ 12,750</b>	<b>\$ 22,750</b>		<b>Total Budget</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>
<b><u>TOWN ADMINISTRATOR</u></b>					
135,119	130,000		Town Administrator	132,600	132,600
-	-		Personnel Manager	-	-
48,685	48,720		Administrative Assistant	49,695	49,695
2,000	2,000		Other Compensation	2,500	2,500
<b>\$ 185,804</b>	<b>\$ 180,720</b>	5	<b>Total Salaries</b>	<b>\$ 184,795</b>	<b>\$ 184,795</b>
2,750	3,000	6	Expenses	3,000	3,000
<b>\$ 188,554</b>	<b>\$ 183,720</b>		<b>Total Town Administrator Budget</b>	<b>\$ 187,795</b>	<b>\$ 187,795</b>
<b><u>LAW DEPARTMENT</u></b>					
-	55,000	7	Town Counsel Salary	-	-
90,000	35,000	8	Town Counsel Contract Expense	90,000	90,000
<b>\$ 90,000</b>	<b>\$ 90,000</b>		<b>Total Law Budget</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>
<b><u>PARKING CLERK</u></b>					
-	-	9	Salary	-	-
8,000	6,000	10	Expenses	6,000	6,000
<b>\$ 8,000</b>	<b>\$ 6,000</b>		<b>Total Parking Clerk Budget</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b><u>WORKERS' COMPENSATION</u></b>					
120,000	120,000		Expenses (Police & Fire)	150,000	150,000
195,000	400,000		Benefits/Insurance	425,000	425,000
<b>\$ 315,000</b>	<b>\$ 520,000</b>	11	<b>Total Workers' Comp Budget</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>
<b><u>PERSONNEL</u></b>					
48,010	52,415		Personnel Manager	53,464	53,464
-	-		Assistant	-	-
1,183	1,323		Other Compensation	1,545	1,545
49,193	53,738	12	<b>Total Salaries</b>	55,009	55,009
1,800	1,800	13	Expenses	1,800	1,800
<b>\$ 50,993</b>	<b>\$ 55,538</b>		<b>Total Personnel Budget</b>	<b>\$ 56,809</b>	<b>\$ 56,809</b>
<b>\$ 46,330</b>	<b>\$ 50,993</b>		<b>Total Personnel Budget</b>	<b>\$ 55,538</b>	<b>\$ 55,538</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>ACCOUNTING DEPARTMENT</u></b>					
92,669	92,737		Accountant	94,592	94,592
47,581	47,617		Asst. Town Accountant	48,670	48,670
3,650	3,650		Other Compensation	7,500	6,000
<b>143,900</b>	<b>144,004</b>	<b>14</b>	<b>Total Salaries</b>	<b>150,762</b>	<b>149,262</b>
100,000	100,000	<b>15</b>	<b>Uncompensated Balances</b>	150,000	75,000
-	-		Salary Reserve	-	-
6,500	6,500		Office Expenses	6,500	6,500
3,500	3,500		Educational Expense	3,500	3,500
8,250	8,250		Outside Services	8,250	8,250
<b>18,250</b>	<b>18,250</b>	<b>16</b>	<b>Total Expenses</b>	<b>18,250</b>	<b>18,250</b>
<b>\$ 262,150</b>	<b>\$ 262,254</b>		<b>Total Accounting Budget</b>	<b>\$ 319,012</b>	<b>\$ 242,512</b>
<b><u>TECHNOLOGY DEPARTMENT</u></b>					
5,300	5,304	<b>17</b>	<b>Network Specialist</b>	5,411	5,411
106,130	108,000		Outside Services	119,833	119,833
3,000	7,500		Supplies	6,500	6,500
-	-		Educational Expense	-	-
<b>109,130</b>	<b>115,500</b>	<b>18</b>	<b>Total Expense</b>	<b>126,333</b>	<b>126,333</b>
<b>\$ 114,430</b>	<b>\$ 120,804</b>		<b>Total Technology Budget</b>	<b>\$ 131,744</b>	<b>\$ 131,744</b>
<b><u>TREASURER/COLLECTOR</u></b>					
75,705	75,761		Treasurer	77,277	77,277
47,581	47,617		Asst. Treasurer/Collector	48,569	48,569
91,840	91,460		Clerical (2)	93,287	93,287
4,650	4,650		Other Compensation	5,250	5,250
<b>219,776</b>	<b>219,488</b>	<b>19</b>	<b>Total Salaries</b>	<b>224,383</b>	<b>224,383</b>
6,000	8,750		Office Expenses	8,250	8,250
850	1,000		Travel/Seminars	1,000	1,000
3,500	3,000		Tax Title	1,500	1,500
50,000	52,500		Postage	55,000	55,000
-	-		Bank Service Fees	2,500	2,500
<b>60,350</b>	<b>65,250</b>	<b>20</b>	<b>Total Expenses</b>	<b>68,250</b>	<b>68,250</b>
<b>\$ 280,126</b>	<b>\$ 284,738</b>		<b>Total Treasurer/Collector Budget</b>	<b>\$ 292,633</b>	<b>\$ 292,633</b>
<b><u>TOWN CLERK</u></b>					
59,358	59,403		Town Clerk	60,000	60,000
45,920	45,730		Clerical	46,645	46,645
8,500	9,630		Poll Workers	9,630	9,630
800	800		Custodians	800	800
2,750	3,000		Other Compensation	4,000	4,000
<b>\$ 117,328</b>	<b>\$ 118,563</b>	<b>21</b>	<b>Total Salaries</b>	<b>\$ 121,075</b>	<b>\$ 121,075</b>
-	-		Town Postage Account*	-	-
			*Moved to Treasurer/Collector Budget		
-	-		Machine Preparation	-	-
3,880	3,880		Office Expenses	3,938	3,938
2,425	2,425		Town Meeting	2,461	2,461
8,500	8,500		Election Expenses	8,628	8,628
750	750		Travel/Seminars	761	761
<b>15,555</b>	<b>15,555</b>	<b>22</b>	<b>Total Expenses</b>	<b>15,788</b>	<b>15,788</b>
<b>\$ 132,883</b>	<b>\$ 134,118</b>		<b>Total Clerk Budget</b>	<b>\$ 136,863</b>	<b>\$ 136,863</b>



Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>ASSESSOR'S</u></b>					
61,273	65,000		Assistant Assessor	61,000	61,000
91,840	91,460		Clerical (1.5)	93,287	68,595
10,061	5,000		Other Compensation	5,000	5,000
<b>\$ 163,174</b>	<b>\$ 161,460</b>	<b>23</b>	<b>Total Salaries</b>	<b>\$ 159,287</b>	<b>\$ 134,595</b>
-	-		Board Expenses	-	-
1,000	1,000		Appellate Tax Board	1,000	1,000
1,500	1,750		Office Expenses	1,750	1,750
-	-		Travel	250	250
1,000	1,250		Education/Professional Development	1,750	1,750
<b>3,500</b>	<b>4,000</b>	<b>24</b>	<b>Total Expenses</b>	<b>4,750</b>	<b>4,750</b>
9,000	125,000	<b>25</b>	<b>Outside Services</b>	25,000	15,000
<b>\$ 175,674</b>	<b>290,460</b>		<b>Total Assessor's Budget</b>	<b>189,037</b>	<b>154,345</b>
<b><u>ZONING BOARD OF APPEALS</u></b>					
2,000	2,000	<b>26</b>	Secretary	2,081	2,081
6,180	6,180	<b>27</b>	Expenses	6,180	6,180
<b>\$ 8,180</b>	<b>\$ 8,180</b>		<b>Total ZBA Budget</b>	<b>\$ 8,261</b>	<b>\$ 8,261</b>
<b><u>PLANNING</u></b>					
32,000	32,640		Town Planner	48,900	48,900
2,000	2,000		Secretary	2,081	2,081
<b>34,000</b>	<b>34,640</b>	<b>28</b>	<b>Total Salaries</b>	<b>50,981</b>	<b>50,981</b>
808	1,500		Expenses	1,000	1,000
-	1,500		Professional Develop/Memberships	750	750
<b>808</b>	<b>3,000</b>	<b>29</b>	<b>Total Expenses</b>	<b>1,750</b>	<b>1,750</b>
		<b>30</b>	<b>Planning Board Expenses</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>
<b>\$ 34,808</b>	<b>\$ 37,640</b>		<b>Total Planning Budget</b>	<b>\$ 53,981</b>	<b>\$ 53,981</b>
<b>INSURANCE</b>					
4,400,000	4,530,000		Employee Group-Health	4,756,500	4,625,000
<b>\$ 330,000</b>	<b>\$ 650,000</b>		<b>Property &amp; Casualty Insurance</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>
4,730,000	5,180,000	<b>31</b>	<b>Total Insurance Budget</b>	5,456,500	
<b><u>PENSIONS</u></b>					
<b>CONTRIBUTORY RETIREMENT</b>					
<b>\$ 3,470,567</b>	<b>\$ 3,700,000</b>	<b>32</b>	<b>Pension Contribution</b>	<b>\$ 3,841,097</b>	<b>\$ 3,841,097</b>
<b>\$ 3,470,567</b>	<b>\$ 3,700,000</b>		<b>Total Budget</b>	<b>\$ 3,841,097</b>	<b>\$ 3,841,097</b>
<b>NON-CONTRIBUTORY PENSIONS</b>					
<b>\$ 145,000</b>	<b>\$ 98,025</b>	<b>33</b>	<b>Pension Contribution</b>	<b>\$ 81,277</b>	<b>\$ 81,277</b>
<b>\$ 145,000</b>	<b>\$ 98,025</b>		<b>Total Budget</b>	<b>\$ 81,277</b>	<b>\$ 81,277</b>
<b>\$ 3,615,567</b>	<b>\$ 3,798,025</b>		<b>Total Pensions</b>	<b>\$ 3,922,374</b>	<b>\$ 3,922,374</b>
<b>10,021,795</b>	<b>10,996,953</b>		<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 11,441,982</b>	<b>\$ 11,199,290</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>Public Protection</u></b>					
<b><u>POLICE DEPARTMENT</u></b>					
110,380	110,464		Chief (1)	112,675	112,675
78,802	82,227		Captain (1)	85,011	85,011
262,676	276,392		Lieutenants (4)	285,754	285,754
358,196	370,170		Sergeants (6)	382,707	382,707
1,001,415	1,054,620		Patrolmen (20)	1,081,089	1,081,089
26,375	40,187		Administrative Assistants (1)	56,718	56,718
7,000	7,000		Matrons	7,000	7,000
425,000	425,000		Vacation/Overtime	510,000	510,000
106,246	109,628		Holidays	109,715	109,715
15,116	15,605		Investigations/ID	16,268	16,268
348,540	357,198		Educational Incentive	358,598	358,598
166,645	212,289		Differential	225,376	225,376
110,000	115,000		Other Compensation	140,000	140,000
-	15,000		Injury Leave	20,000	15,000
-	-		Custodian	35,000	-
<b>3,016,391</b>	<b>3,190,780</b>	<b>34</b>	<b>Total Salaries</b>	<b>3,425,911</b>	<b>3,385,911</b>
34,000	34,000		Building Expenses	39,000	48,500
13,000	14,000		Office Expenses	17,000	15,000
-	-		Travel	-	-
38,000	38,000		Equipment Maintenance	41,000	40,000
9,000	9,000		Mobile Radio	9,000	9,000
9,000	9,500		Police Training	10,000	10,000
29,000	29,000		Uniforms	29,000	29,000
-	-		Regional Dispatch	-	-
-	-		Computer Maintenance/Supplies	-	-
<b>132,000</b>	<b>133,500</b>	<b>35</b>	<b>Total Expenses</b>	<b>145,000</b>	<b>151,500</b>
60,000	27,500	<b>36</b>	<b>Police Vehicles (1)</b>	60,000	35,000
<b>\$ 3,208,391</b>	<b>\$ 3,351,780</b>		<b>Total Police Budget</b>	<b>\$ 3,630,911</b>	<b>\$ 3,572,411</b>
<b><u>FIRE DEPARTMENT</u></b>					
105,490	105,490		Chief (1)	107,600	107,600
81,321	81,382		Deputy Chief (1)	82,603	82,603
287,435	287,611		Captains (4)	291,925	291,925
252,717	252,696		Lieutenants (4)	256,486	256,486
1,327,153	1,339,531		Fire Fighters (24)	1,359,624	1,359,624
5,987	5,992		Office Clerk	6,082	6,082
5,987	5,992		Mechanic	6,082	6,082
274,355	295,000		Minimum Manning including O.T. & Vacation	297,160	300,000
117,294	113,022		Holidays	114,717	114,717
10,000	10,000		Injury Leave	10,000	10,000
44,885	43,056		Personal Time	43,702	43,702
60,809	58,772		Shift Differential /Night	59,654	59,654
101,054	97,952		Shift Differential/Weekend	99,421	99,421
20,400	20,400		Clothing Allowance	20,400	20,400
30,100	26,792		Longevity	28,992	28,992
-	-		EMT Stipend	-	-
7,800	7,800		Out of Grade Pay	7,800	7,822
-	-		Defibrillator Stipend	-	-
20,000	20,000		Sick Leave Buy Backs	20,000	20,000
<b>2,752,787</b>	<b>2,771,488</b>	<b>37</b>	<b>Total Salaries</b>	<b>2,812,248</b>	<b>2,815,110</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
37,000	39,000		Building Expenses	40,000	40,000
3,800	3,989		Office Expenses	5,889	5,250
500	500		Travel	500	250
36,000	39,000		Maintenance	40,000	40,000
5,000	5,000		Communications	5,000	5,000
3,500	3,500		Fire Prevention	3,500	3,500
2,000	2,000		Fire Hose	2,000	2,000
-	-		Fire Investigations	-	-
<b>87,800</b>	<b>92,989</b>	<b>38</b>	<b>Total Expenses</b>	<b>96,889</b>	<b>96,000</b>
21,500	21,500	<b>39</b>	Protective Clothing	23,600	23,600
78,000	78,000	<b>40</b>	Dispatch/Mutual Aid	78,000	78,000
18,000	18,000	<b>41</b>	Training	18,000	18,000
<b>\$ 2,770,192</b>	<b>\$ 2,744,772</b>		<b>Total Fire Budget</b>	<b>\$ 2,815,501</b>	<b>\$ 2,814,612</b>
<b><u>HARBORMASTER</u></b>					
7,230	7,375	<b>42</b>	Salary	7,486	7,523
3,500	3,500	<b>43</b>	Expenses	8,098	5,000
<b>\$ 10,730</b>	<b>\$ 10,875</b>		<b>Total Harbormaster Budget</b>	<b>\$ 15,584</b>	<b>\$ 12,523</b>
<b><u>EMERGENCY MANAGEMENT</u></b>					
1,000	1,020	<b>44</b>	Director	1,040	1,041
2,000	2,000	<b>45</b>	Expenses	2,020	2,020
<b>\$ 3,000</b>	<b>\$ 3,020</b>		<b>Total Emergency Mngmt Budget</b>	<b>\$ 3,060</b>	<b>\$ 3,061</b>
<b><u>WEIGHTS &amp; MEASURES</u></b>					
5,000	5,000	<b>46</b>	Inspector	5,000	5,000
-	-		Expenses	-	-
-	-		Travel	-	-
-	-	<b>47</b>	Total Expenses	-	-
<b>\$ 5,000</b>	<b>\$ 5,000</b>		<b>Total Weight's &amp; Measures Budget</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b><u>CONSTABLE</u></b>					
\$ 100	\$ 100	<b>48</b>	Salaries	\$ 100	\$ 100
<b>\$ 100</b>	<b>\$ 100</b>		<b>Total Constable Budget</b>	<b>\$ 100</b>	<b>\$ 100</b>
<b><u>BUILDING DEPARTMENT</u></b>					
12,500	12,500		Building Inspector	12,500	-
62,108	64,616		Local Inspector	65,908	65,908
21,930	22,369		Plumbing Inspector	22,844	22,817
21,930	22,369		Wire Inspector	22,844	22,817
-	-		Fire Alarm Inspector	-	-
1,000	1,000		Assistant Electric Inspector	1,000	1,000
-	-		Traffic Light Inspector	-	-
1,000	1,000		Assistant Plumbing Inspector	1,000	1,000
45,920	45,730		Clerical	46,645	46,645
2,100	1,000		Other Compensation	1,000	1,000
<b>168,488</b>	<b>170,584</b>	<b>49</b>	<b>Total Salaries</b>	<b>173,741</b>	<b>161,187</b>
5,000	5,000		Expenses	4,500	4,500
300	300		Travel/Seminars	300	300
-	-		Alarm Maintenance	-	-
<b>5,300</b>	<b>5,300</b>	<b>50</b>	<b>Total Expenses</b>	<b>4,800</b>	<b>4,800</b>
<b>\$ 173,788</b>	<b>\$ 175,884</b>		<b>Total Building Budget</b>	<b>\$ 178,541</b>	<b>\$ 165,987</b>

Actual FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>CONSERVATION COMMISSION</u></b>					
0	0	51	Conservation Agent Secretary	0	0
800	800		Expenses	800	500
800	800		Professional Develop/Memberships	800	800
1,600	1,600	52	Total Expenses	1,600	1,300
<b>1,600</b>	<b>1,600</b>		<b>Total Conservation Budget</b>	<b>1,600</b>	<b>1,300</b>
<b>6,360,696</b>	<b>6,530,236</b>		<b>Total Public Protection</b>	<b>6,863,533</b>	<b>6,791,092</b>
<b><u>Health and Sanitation</u></b>					
<b><u>HEALTH DEPARTMENT</u></b>					
62,082	62,179		Health Officer	68,372	63,423
16,900	17,134		Health Nurse	17,478	17,478
45,920	45,730		Clerical	46,645	46,645
16,350	16,350		Animal Control Officer's Salary	18,100	18,100
2,800	3,100		Other Compensation	4,400	4,400
<b>144,052</b>	<b>144,493</b>	53	Total Salaries	<b>154,995</b>	<b>150,046</b>
2,460	4,190		Office Expenses	4,255	4,255
-	-		Travel	-	-
<b>2,460</b>	<b>4,190</b>	54	Total Expenses	<b>4,255</b>	<b>4,255</b>
1,750	1,776	55	Inspections and Tests	1,800	1,800
1,930	2,160	56	Tests/State Charges	2,200	2,200
	-		<b>Animal Control Expenses</b>		
710	1,000		ACO Expenses	1,015	1,015
1,995	2,025		Boarding Animals/Pound/Supplies	3,700	3,500
<b>2,705</b>	<b>3,025</b>	57	<b>Subtotal Animal Control Expenses</b>	<b>4,715</b>	<b>4,515</b>
988,500	950,000	58	Rubbish and Recyclables Collections	976,000	976,000
<b>\$ 1,141,397</b>	<b>\$ 1,105,644</b>		<b>Total Health Budget</b>	<b>\$ 1,143,965</b>	<b>\$ 1,138,816</b>
<b>\$ 1,141,397</b>	<b>\$ 1,105,644</b>		<b>TOTAL HEALTH AND SANITATION</b>	<b>\$ 1,143,965</b>	<b>\$ 1,138,816</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>Public Works</u></b>					
<b><u>WAGES - General</u></b>					
-	25,000		Part-Time Labor	25,000	25,000
7,500	15,000		Overtime	15,000	15,000
5,000	9,250		Police Details	10,000	5,000
-	-		Shift Differential	-	-
-	-		Other Compensation	-	-
279,920	277,509		Personnel	290,670	290,670
<b>\$ 292,420</b>	<b>\$ 326,759</b>	<b>59</b>	<b>Total Salaries - General</b>	<b>\$ 340,670</b>	<b>\$ 335,670</b>
<b><u>EXPENSES - General</u></b>					
60,000	60,000		Operating Expenses & Supplies	70,000	65,000
10,000	10,000		Operating Expense Electric-Fish House	10,000	10,000
5,000	5,000		Operating Expense-Fish house	5,000	5,000
2,500	2,500		Communications	2,500	2,500
35,000	35,000		Equipment Maintenance	35,000	35,000
2,000	2,500		Signs	2,500	2,500
35,000	36,500		Administration Building	46,000	41,500
12,500	14,000		Fuel	14,000	14,000
1,000	1,000		Uniforms	1,000	1,000
<b>163,000</b>	<b>166,500</b>	<b>60</b>	<b>Expenses Subtotal</b>	<b>186,000</b>	<b>176,500</b>
150,000	170,000	<b>61</b>	<b>Snow &amp; Ice</b>	170,000	170,000
25,000	25,000	<b>62</b>	<b>Highway Maintenance</b>	25,000	25,000
<b>338,000</b>	<b>361,500</b>		<b>Total Expenses - General</b>	<b>381,000</b>	<b>371,500</b>
<b>630,420</b>	<b>688,259</b>		<b>Total Budget - D.P.W. General</b>	<b>721,670</b>	<b>707,170</b>
<b><u>WAGES - Sewer</u></b>					
355,147	339,454		Personnel	353,998	353,998
27,000	27,000		Standby	27,000	27,000
<b>5,000</b>	<b>5,000</b>		<b>Sewer Blocks</b>	<b>5,000</b>	<b>5,000</b>
-	-		Meter Readers	-	-
3,750	3,750		Police Details	3,750	6,250
-	-		Part-Time Labor	-	-
31,500	31,500		Overtime	31,500	31,500
-	-		Other Compensation	-	-
<b>422,397</b>	<b>406,704</b>	<b>63</b>	<b>Total Salaries - Sewer</b>	<b>421,248</b>	<b>423,748</b>
<b><u>EXPENSES - Sewer</u></b>					
100,000	100,000		Lift Station Operation & Maintenance	100,000	100,000
45,000	46,500		Fuel	46,500	46,500
70,000	70,000		Electric	70,000	70,000
50,000	51,250		Operating Expenses & Supplies	51,250	51,250
15,000	15,000		Equipment Maintenance	15,000	15,000
-	-		Communications	-	-
-	-		Sewer Bills	-	-
2,600	2,600		Uniforms	2,600	2,600
850,000	875,000		Lynn Sewer	950,000	950,000
<b>1,132,600</b>	<b>1,160,350</b>	<b>64</b>	<b>Expenses Subtotal</b>	<b>1,235,350</b>	<b>1,235,350</b>
-	-	<b>65</b>	<b>Sewer System Maintenance</b>	-	-
25,000	25,000	<b>66</b>	<b>SEWER RESERVE FUND</b>	50,000	30,000
<b>\$ 380,000</b>	<b>\$ 401,000</b>		<b>Indirect Costs</b>	<b>\$ 401,000</b>	<b>\$ 401,000</b>
17500	17500		Administration	17500	17500
134,232	124,459		Pension	128,254	128,254
108,083	95,878		Principal	130,750	151,928
20,198	14,710		Interest	20,830	20,272
660,013	653,547	<b>67</b>	<b>Indirect Expenses Subtotal</b>	698,334	718,954
<b>1,817,613</b>	<b>1,838,897</b>		<b>Total Expenses - Sewer</b>	<b>1,983,684</b>	<b>1,984,304</b>
<b>2,240,010</b>	<b>2,245,601</b>		<b>Total Budget - Sewer Entrprise Fund</b>	<b>2,404,932</b>	<b>2,408,052</b>
<b>Funded by Sewer Revenue</b>					

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>WAGES - Water</u></b>					
362,054	369,355		Personnel	352,899	352,899
27,000	27,000		Standby	27,000	27,000
5,000	5,000		Flushing	5,000	5,000
-	-		Meter Readers	-	-
7,000	7,000		Police Details	7,000	9,500
-	-		Part-Time Labor	-	-
24,500	24,500		Overtime	24,500	24,500
-	-		Other Compensation	-	-
<b>\$ 425,554</b>	<b>\$ 432,855</b>	<b>68</b>	<b>Total Salaries - Water</b>	<b>\$ 416,399</b>	<b>\$ 418,899</b>
<b><u>EXPENSES - Water</u></b>					
45,000	46,500		Fuel	46,500	46,500
85,000	85,000		Operating Expenses & Supplies	85,000	85,000
15,000	15,000		Equipment Maintenance	15,000	15,000
-	-		Communications	-	-
2,000	2,000		Water Bills	2,000	2,000
2,600	2,600		Uniforms	2,600	2,600
1,500,000	1,700,000		MWRA	1,800,000	1,800,000
<b>1,649,600</b>	<b>1,851,100</b>	<b>69</b>	<b>Expenses Subtotal</b>	<b>1,951,100</b>	<b>1,951,100</b>
-	-			-	-
25,000	25,000	<b>70</b>	<b>WATER RESERVE FUND</b>	50,000	25,000
380,000	401,000		Indirect Costs	401,000	401,000
134,232	126,715		Pension	141,797	141,797
758,240	758,239		Principal	722,963	766,683
26,567	26,567		Interest	17,523	18,158
1,299,039	1,312,521	<b>71</b>	<b>Indirect Expenses Subtotal</b>	1,283,283	1,327,638
<b>\$ 2,973,639</b>	<b>\$ 3,188,621</b>		<b>Total Expenses - Water</b>	<b>\$ 3,284,383</b>	<b>\$ 3,303,738</b>
<b>\$ 3,399,193</b>	<b>\$ 3,621,476</b>		<b>Total Budget - Water Enterprise Fund</b>	<b>\$ 3,700,782</b>	<b>\$ 3,722,637</b>
			<b>Funded by Water Revenue</b>		
<b>\$ 5,639,203</b>	<b>\$ 5,867,077</b>		<b>TOTAL WATER &amp; SEWER BUDGET</b>	<b>\$ 6,105,714</b>	<b>\$ 6,130,689</b>
<b><u>WAGES - Buildings &amp; Grounds</u></b>					
122,339	124,353		Personnel	125,566	125,566
1,500	1,500		Overtime	1,500	1,500
-	-		Part-Time Labor	-	-
-	-		Other Compensation	-	-
<b>\$ 123,839</b>	<b>\$ 125,853</b>	<b>72</b>	<b>Total Salaries - Buildings &amp; Grounds</b>	<b>\$ 127,066</b>	<b>\$ 127,066</b>
<b><u>EXPENSES - Buildings &amp; Grounds</u></b>					
-	-		Board Expenses	-	-
10,000	10,500		Operating Expenses & Supplies	15,500	12,500
7,000	7,500		Equipment Maintenance	2,500	2,500
600	600		Uniforms	600	600
<b>\$ 17,600</b>	<b>\$ 18,600</b>	<b>73</b>	<b>Total Expenses - Buildings &amp; Grounds</b>	<b>\$ 18,600</b>	<b>\$ 15,600</b>
<b>\$ 141,439</b>	<b>\$ 144,453</b>		<b>Total Budget - DPW Buildings &amp; Grounds</b>	<b>\$ 145,666</b>	<b>\$ 142,666</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>SPECIAL ACCOUNTS</u></b>					
4,000	4,000		Shade Trees	4,000	4,000
5,000	5,000		Contract Work - trees	5,000	5,000
100,000	100,000		Contract Work - grass	100,000	100,000
8,000	8,000		Contract Patching	8,000	8,000
5,000	5,000		Landscaping	5,000	5,000
40,000	40,000		Contract Work-sidewalks (includes schools)	40,000	40,000
13,000	13,000		Leaf Disposal	24,000	24,000
<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>74</b>	<b>Total Budget - D.P.W. Special Accts.</b>	<b>\$ 186,000</b>	<b>\$ 186,000</b>
<b>\$ 6,586,062</b>	<b>\$ 6,874,789</b>		<b>TOTAL PUBLIC WORKS</b>	<b>\$ 7,159,050</b>	<b>\$ 7,166,525</b>
<b><u>RECREATION</u></b>					
-	-		Coordinator	-	-
-	-		Director	-	-
31,500	31,500		Other Salaries	31,500	20,000
<b>31,500</b>	<b>31,500</b>	<b>75</b>	<b>Total Salaries</b>	<b>31,500</b>	<b>20,000</b>
-	-		Office Expenses	-	-
-	-		Travel	-	-
-	-		Program Expenses	-	-
-	-	<b>76</b>	<b>Total Expenses</b>	<b>-</b>	<b>-</b>
<b>\$ 31,500</b>	<b>\$ 31,500</b>		<b>Total Recreation Budget</b>	<b>\$ 31,500</b>	<b>\$ 20,000</b>
<b><u>COUNCIL ON AGING</u></b>					
45,390	50,473		Director	50,688	50,473
10,975	10,979		Outreach Worker	14,400	12,000
15,079	15,080		Van Driver	15,380	15,080
<b>71,444</b>	<b>76,532</b>	<b>77</b>	<b>Total Salaries</b>	<b>80,468</b>	<b>77,553</b>
9,195	13,497	<b>78</b>	<b>Program Coordinator</b>	<b>10,502</b>	<b>10,502</b>
30,255	32,000	<b>79</b>	<b>Expenses</b>	<b>32,000</b>	<b>32,000</b>
<b>\$ 110,894</b>	<b>\$ 122,029</b>		<b>Total Council on Aging Budget</b>	<b>\$ 122,970</b>	<b>\$ 120,055</b>
<b><u>VETERANS' SERVICE</u></b>					
9,852	10,049	<b>80</b>	<b>Director's Salary</b>	<b>10,250</b>	<b>10,455</b>
150	150		Office Expenses	150	150
2,000	2,000		Memorial Day	2,300	2,300
550	550		Veterans' Day	500	550
<b>2,700</b>	<b>2,700</b>	<b>81</b>	<b>Total Expenses</b>	<b>2,950</b>	<b>3,000</b>
5,500	6,000	<b>82</b>	<b>Assistance</b>	<b>6,500</b>	<b>6,500</b>
<b>\$ 18,052</b>	<b>\$ 18,749</b>		<b>Total Veteran's Budget</b>	<b>\$ 19,700</b>	<b>\$ 19,955</b>
<b><u>Maturing Debt</u></b>					
<b><u>NON-SEWER DEBT SERVICE</u></b>					
3,853,630	3,415,815		Principal	3,747,135	3,692,233
1,310,593	1,287,625		Interest	1,140,530	1,083,585
-	-		Temporary Loans - Interest	-	-
40,000	45,000		Certification of Notes/Bonds	45,000	45,000
-	-		Contingent Appropriation	-	-
<b>\$ 5,204,223</b>	<b>\$ 4,748,440</b>	<b>83</b>	<b>Tot. Budget-Non-Sewer Debt Serv.</b>	<b>\$ 4,932,665</b>	<b>\$ 4,820,818</b>

Approp. FY'12	Approp. FY'13	It. No.		Department Requested FY'14	Administrator Recommended FY'14
<b><u>SEWER DEBT SERVICE</u></b>					
1,134,788	1,172,242		Principal	498,905	498,902
36,200	16,118		Interest	-	-
6,900	7,000		Administrative Fees/Charges	1,000	1,000
<b>\$ 1,177,888</b>	<b>\$ 1,195,360</b>	<b>84</b>	<b>Total Budget - Sewer Debt Service</b>	<b>\$ 499,905</b>	<b>\$ 499,902</b>
<b>\$ 6,382,111</b>	<b>\$ 5,943,800</b>		<b>TOTAL MATURING DEBT</b>	<b>\$ 5,432,570</b>	<b>\$ 5,320,720</b>
<b><u>LIBRARY</u></b>					
67,954	68,005		Director	69,365	69,365
49,043	49,080		Assistant Director	50,062	50,062
20,217	20,520		Secretary/Bookkeeper	20,930	20,930
51,216	51,984		Children's Librarian	53,024	53,024
47,173	46,977		Circulation Librarian	47,917	47,917
47,173	46,977		Reference Librarian	47,917	47,917
26,956	27,360		Cataloger	27,907	27,907
38,617	37,461		Library Assistants	38,210	38,210
38,974	41,293		Adult Assistants (part-time)	67,906	61,360
25,200	25,587		AV Processors	26,099	26,099
-	-		Pages	-	-
19,000	19,400		Other Compensation	20,574	20,574
<b>431,523</b>	<b>434,644</b>	<b>85</b>	<b>Total Salaries</b>	<b>469,911</b>	<b>463,365</b>
1,200	1,200		Office Expenses	1,200	1,200
49,000	49,750		Building Expenses	50,000	50,000
400	400		Travel	400	400
<b>50,600</b>	<b>51,350</b>	<b>86</b>	<b>Total Expenses</b>	<b>51,600</b>	<b>51,600</b>
136,500	139,268	<b>87</b>	<b>Library Materials</b>	148,045	148,045
<b>\$ 618,623</b>	<b>\$ 625,262</b>		<b>Total Library Budget</b>	<b>\$ 669,556</b>	<b>\$ 663,010</b>
<b><u>UNCLASSIFIED</u></b>					
3,000	3,000	88	Town Reports	3,000	3,000
29,500	29,500	89	Telephones (most Depts.)	29,500	27,500
185,000	185,000	90	Street Lighting	185,000	185,000
180,000	200,000	91	Reserve Fund	200,000	175,000
50,000	50,000	92	Audit	52,500	52,500
800	1,500	93	Historical Commission	1,500	1,250
372,500	383,675	94	Medicare Tax	392,000	392,000
1,000,000	50,000	95	Stabilization Fund	50,000	50,000
100,000	50,000	96	Capital Stabilization Fund	50,000	50,000
	8,000		Unemployment	5,000	5,000
<b>\$ -</b>	<b>\$ -</b>		<b>Town Building Study Committee</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 1,920,800</b>	<b>\$ 960,675</b>		<b>Total Unclassified Budget</b>	<b>\$ 968,500</b>	<b>\$ 941,250</b>
<b><u>Schools</u></b>					
335,262	360,418	97	REGIONAL VOCATIONAL SCHOOL	428,220	428,220
		98	SCHOOLS - SWAMPSCOTT		
<b>\$ 23,555,400</b>	<b>\$ 24,305,400</b>		<b>Total Budget</b>	<b>\$ 24,805,400</b>	<b>\$ 24,440,400</b>
<b>\$ -</b>	<b>\$ -</b>		<b>Less Anticipated Rev.-Nahant, Metco, ...</b>	<b>\$ -</b>	<b>\$ -</b>
<b>\$ 23,555,400</b>	<b>\$ 24,305,400</b>		<b>Net Budget</b>	<b>\$ 24,805,400</b>	<b>\$ 24,440,400</b>
<b>\$ 23,890,662</b>	<b>\$ 24,665,818</b>		<b>TOTAL SCHOOLS</b>	<b>\$ 25,233,620</b>	<b>\$ 24,868,620</b>
<b>\$ 57,082,592</b>	<b>\$ 57,875,455</b>		<b>TOTAL FY2014 BUDGET</b>	<b>\$ 59,086,946</b>	<b>\$ 58,249,333</b>

\* Excludes Non Appropriated Expenses (i.e. State Assessments & Assessor's Overlay) of \$868,274

Total Town Budget including State Assessments and Assessor's Overlay and Net of Water/Sewer= \$52,986,718