

Town of Swampscott Massachusetts



Town Administrator's Budget Fiscal Year 2016





**TOWN OF SWAMPSCOTT, MASSACHUSETTS
FISCAL YEAR 2016
FINANCIAL PLAN & OPERATING BUDGET**

General, Capital Projects and Enterprise Funds
July 1, 2015 to June 30, 2016

BOARD OF SELECTMEN

Matthew W. Strauss, Chairman
Naomi R. Dreeben, Vice Chairman
John Callahan
Glenn Kessler
Laura Spathanas

TOWN ADMINISTRATOR

Thomas Younger

ASSISTANT TOWN ADMINISTRATOR

David Castellarin



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Swampscott

Massachusetts

For the Fiscal Year Beginning

July 1, 2014

A handwritten signature in black ink, reading "Jeffrey R. Egan".

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, 2014. 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.

TABLE OF CONTENTS

BUDGET MESSAGE	6
BUDGET CALENDAR	11
BUDGET OVERVIEW	
Citizen's Guide to the Fiscal Year 2016 Budget	12
TOWN ORGANIZATION	
Background	14
Town Charter	14
Organization Chart	15
Organization Summary	16
Town Personnel Analysis	18
Position List Comparison	19
SUMMARY INFORMATION	
Budget Policy Objectives and Related Goals	21
Overall Summary of the Town Budget	23
General Fund	24
Challenges Addressed in the Fiscal Year 2016 Budget	25
Development of the Fiscal Year 2016 Budget	26
Financial Reserve Policies	27
Enterprise Funds (Water & Sewer)	29
Stabilization Funds	30
GENERAL FUND FINANCIAL PLAN	
General Fund Revenue	32
Revenue by Year Summary Table	41
General Fund Expenditure Summary Table	42
DEPARTMENTAL GOALS AND EXPENDITURES	
Board of Selectmen	44
Town Administrator's Office	45
Personnel	47
Town Accountant	50
Technology	52
Treasurer/Collector	54
Town Clerk	56
Assessing	58
Retirement	60
Police Department	61
Fire Department	64
Emergency Management	67
Building Department	69
Planning	71
Essex North Shore Agricultural and Technical School	74

Education.....	75
Department of Public Works.....	76
Health Department.....	81
Recreation Department.....	83
Council on Aging.....	85
Veterans Services.....	87
Library.....	88
Debt Service.....	90
Health Benefits and Insurance.....	93
Undistributed Cherry Sheet Assessments.....	95
Non-Departmental Budgets.....	97
 FINANCIAL PLAN ENTERPRISE FUND	
Overview.....	103
Enterprise Fund Revenues and Expenditures.....	107
 CAPITAL IMPROVEMENT PROGRAM	
Report of the Capital Improvement Committee.....	108
Summary of the Capital Improvement Recommendations.....	110
 SCHOOL COMMITTEE BUDGET	
FY16 School Line Item Budget.....	112
 APPENDICES	
Demographic Profile of Swampscott.....	125
Swampscott at a Glance.....	126
Departmental Statistics.....	129
Glossary of Terms.....	134
Warrant Format of Budget.....	139





Town of Swampscott

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Thomas Younger
Town Administrator

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February 19, 2015

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 2016. The FY16 budget as presented sustains existing service levels for all departments and includes improvements for others which will improve services for our residents.

Though other communities are facing fiscal pressures we are continuing to be creative and review our revenues as well as willing to improve and increase our services for our community. This has included continuous conservative revenue forecasting and our monitoring monthly of our local budget continues to place our Town on fiscally solid ground as well as reviewing our fees to be competitive with our neighboring municipalities.

As required by law, 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 \$62.65M, inclusive of debt exclusions for the high school and the new police station of \$2.8M and the transfer of Free Cash of \$300,000, with no other one time revenues. This represents an increase of \$588,999 or 0.95%, over the FY15 budget used to set the tax rate ("recap budget").

The Enterprise Funds are proposed to decrease 0.6% or \$36,342 in FY16 compared to the Fiscal 2015 recap budget. Departmental expenditures for general government are recommended to increase by 2.97% after increasing by 2.96% in FY15, while I am recommending an increase in non-vocational school funding of \$1,075,000 or 4.29%, in the FY16 budget proposal. The cost of health insurance with the Group Insurance Commission is budgeted to increase by 7-9% in FY16 after increasing 2% in FY15. We still continue to see the significant benefits of negotiating entry into the Group Insurance Commission's State health insurance program five years ago which has yielded savings and allowed employees to have multiple health insurance options and will continue to stay with it.

We will also continue to focus with the Capital Improvements Committee to control capital spending and the philosophy of the Town Treasurer to escalate the repayment of debt continues to reap positive results for the future. I intend on continuing and revising our long term capital plan in cooperation with the Capital Improvements Committee, the Finance Committee and the School Department which we intend to improve with a future consolidated facilities management program with the School Department. We continue to complete a monthly review of all of our capital projects, including a "two year window" for completion of all projects with both our general government and school departments, respectively.

The Town's retirement appropriation will increase by 5.09% or \$214, 190 in FY16. The FY16 budget is structurally balanced while adding to our reserves; capital stabilization fund, stabilization fund and, especially OPEB for the third straight year. I am proud to report that this budget submission again does not recommend the use of any one-time revenue for general operational items whereas in the prior years we have relied on one-time revenues to balance the budget.

Additionally, Free Cash has continued to increase as has our commitment to fund the Town's Stabilization account. In this year's budget proposal I am recommending \$300,000 be transferred from "Free Cash" and place \$100,000 to the Capital Stabilization Fund, \$250,000 to the Town's Stabilization Fund and \$250,000 to the OPEB Trust Fund. With these actions the Town will exceed the long standing goal set many years ago to maintain reserve balances at a minimum of 5% of the operating budget and will continue to add to the reserves in the future to an eventual goal of 10% as we have done in recent years,

Our team has continued to work well with the School Department during my tenure and particularly School Superintendent Pamela Angelakis, and Facilities Director Garret Baker, as well as our Asst. Town Administrator/Town Accountant, David Castellarin filling in during the period of the vacancy of the School Department Business Manager regarding financial and administrative issues. This has brought a higher degree of cooperation between our departments and I will continue to work closely together with them in the future. I also intend to work with the School Department as we attempt to resolve our elementary school facility issues after the rejection last fall of the proposed consolidated elementary school project. This is very high on my priority list and I hope that we continue this process over the next year with continuous public meetings and forums. It is important that we work together with this as a town and not to pit neighborhoods or residents against each other.

I continue to stress that we are not just general government and the school department but the Town of Swampscott, one community. Neither of us can be successful without the other. We are will continue to look at consolidating services with the school department and that will be a goal of mine working with the Superintendent, Board of Selectmen and School Committee. In FY15 and continuing into FY16, we are reviewing the implementation of facility consolidation with school department. I am optimistic that we can agree on a plan for such during FY16. The Massachusetts Department of Revenue has conducted a consolidation review of our business departments and that to will be reviewed for possible implementation.

Budget Development Guidelines

At the annual financial forecast presentation held on November 2014, it was indicated that the growth in annual revenue for each of the next five years would continue to be impacted by possible reduced or level local aid and the lack of growth of motor vehicle excise tax revenue, permits and fees and a sharp decline in interest income. Therefore, even with expenditures growing at moderate levels during the next several years, deficits are forecasted for the years ahead.

The Town's participation in the State's GIC program will continue to keep costs at a more manageable level, but pension reform needs to be enacted by the legislature or retirement costs could consume all available new annual revenue.

We are awaiting the Governor's budget for FY16 in March regarding our proposed Local Aid to our town. Governor Baker has been very supportive of local aid for the 351 municipalities and for that we are thankful. The House Ways and Means budget will be released in mid-April which will give us a better idea if there would be any additional increase than what the Governor would be proposing. If this is any

increase, in either the Governor or the House proposal, we will need to readdress our budget. We would hope that there would be an additional increase in Chapter 70 and Unrestricted General Government aid in all proposed State budgets and we as well as our neighboring communities will be continuing to work towards that goal.

The Budget Package contains a timeline and instructions for preparing and submitting the information necessary to properly evaluate Fiscal 2016 requests for funding, including capital requests. I have included two excerpts from this year's budget package. The first sets a guide for requesting funds and the second identifies our goal of continued compliance with the GFOA standard for budget excellence.

"I am requesting that all department heads, in conjunction with their staff, review their operation and look for any process improvements, innovations or regional initiatives that will make us a more efficient organization. The Financial Forecast I presented to town officials and residents on November 17, 2014 projected a Fiscal 2016 surplus. With this in mind your departmental budget should be developed assuming a NO MORE THAN 1.5% increase from the Fiscal Year 2014 Town Meeting approved amount inclusive of any known contractual salary increases (step raises, etc...). All of the unions have contracts, therefore, you should include contractual increases for those union employees and to assume a 2% increase for those employees covered by the Personnel Bylaw. If you would like to provide me with information regarding requests you feel are important to your department that would require an increase greater than 2%, feel free to do so under separate cover."

After the budget requests were returned to the Assistant Town Administrator/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 FY16 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 and will continue to do such. I am very proud of our team and have appreciated their efforts during the past year. As I have always said "Be pleased with a fine performance but never be satisfied."

Fiscal Year 2016 Budget Highlights

The FY16 Budget for the Town of Swampscott totals \$62.65M, inclusive of debt exclusions for the new police station and the new high school of \$2.7M. 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 FY16 totals \$56.42M inclusive of the debt exclusions previously mentioned. This projected level of spending is \$1,289,885 more than the FY15 budget. The Enterprise Fund Budget for FY16 totals \$5.96M, an increase of \$36,342, or 0.6%, as compared to the FY15 Enterprise Fund Budget. The following is a discussion of several highlights in each component.

The General Fund Budget supports the operations of all Town departments as well as fixed costs such as non-Enterprise Fund Debt Service, Employee Benefits and Insurance, and the Town's contribution to the School Department. The total appropriation required to support Town departments, excluding schools, and shared expenses such as employee benefits and the Town's contribution to the Retirement System, is approximately \$12.7M for FY16, up \$366,610 from FY15. This includes projected salary step increases within existing collective bargaining agreements and an assumption of a 3% cost of living increase for non-contract employees. General Fund Debt Service included in the FY16 budget totals \$4.58M.

Approximately \$2.7 of this line item represents principal and interest payments outstanding on debt exclusions for the new high school and new police station. Increases in the Town's contribution to the Town's Retirement System and payments to the Non-Contrib Retirees will exceed \$214K. State Assessments, or charges, are projected to decrease by approximately \$19K in FY16. In addition, I am recommending a \$600,000 appropriation be made to the Town's stabilization funds and OPEB Trust Fund in FY16.

Funding for Education, which includes the Town's contribution to the School Department and the new Essex North Shore Agricultural and Technical School District, is anticipated to be \$26,763,500 a **2.9%** increase for FY16. Included in this line item is a projected increase of \$1,075,000 for the Swampscott School Department. The vocational school appropriation is projected to decrease by \$150,916 at this time. Final vocational school appropriation will not be known until late May or early June.

The Enterprise Fund Budget for FY16 totals \$5.96M, representing a 0.6% decrease from FY15. Approximately \$3.6M, or 60.5% of total expenditures, will be funded through water user charges and \$2.4M or 39.5%, 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 FY16 budget submission provides the funding necessary to successfully sustain as well as improve town services. The budget submission also continues to comply with our plan to reduce our reliance on one-time revenues, only utilize them for one-time events and increase our reserves for future events and successful bond reviews as we attempt to gain a higher bond rating. We will continue to plan and look at alternative ways to deliver services. We will continue to work on regionalization activities with nearby municipalities and plan for consolidation of our various municipal functions with the school department. We will focus on obtaining additional funding from our state and federal focuses for many of our one time purchases or projects. We will have a plan for the reuse and/or disposition of our vacant town buildings. We will develop an acceptable plan for the community to resolve our elementary school facility issues.

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

with such a fine community and you have my promise that we will continue to improve our service to the community.

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

Respectfully,

Thomas Younger
Town Administrator

Budget Calendar

Annual Financial Forecast	November 17
Budget Guide distributed with instructions	November 21
Capital Improvement Requests Due	December 5
Departments submit budget requests	December 23
Initial Department meetings	by January 16
Forecast Revenues	January 30
Capital Improvement Recommendations Due	January 30
School Budget submitted	by February 13
Final budget review with departments	by February 13
Forecast Expenses	by February 17
Budget submitted to Selectmen for ratification	February 18
Budget submitted to Finance Committee	February 18
Selectmen ratification	by March 1
Finance Committee recommendations due	April 10
Warrant to printer	April 13
Warrant mailed to Town Meeting members	April 17
Town Meeting	May 4

Budget Overview

Citizen's Guide to the Fiscal Year 2016 Budget

The budget is a blueprint of Town services and facilities for Fiscal Year 2016. It identifies policy decisions by the Town Administrator and Board of Selectmen and guides the Town's operations.

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

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

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

The Town Administrator convened a Town wide budget meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Town Accountant, each department then prepared FY 16 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 23, 2014.

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 1st 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'squompsk meaning red rock. It then became M'squompskut, for the phrase "at Red Rock" because of the red granite outcroppings that were visible to those offshore.

Swampscott offers 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.

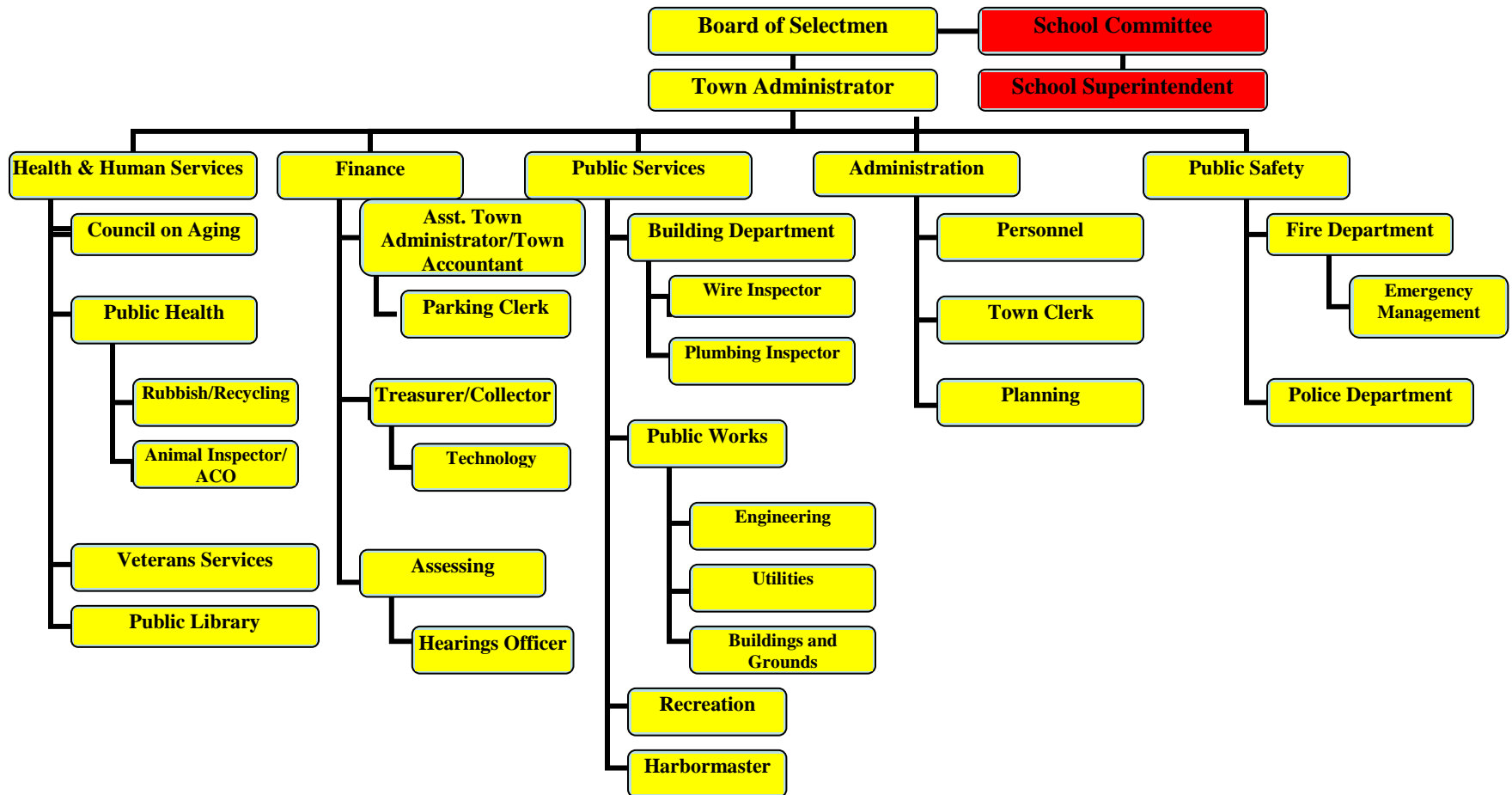
Local voters continue to elect the policy makers in the form of a Board of Selectmen. The Board of Selectmen then, by a simple majority, appoints the Town Administrator. The Town Administrator is the chief executive of the Town and is responsible for the day-to-day administration of Town affairs.

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	John Speidel, Assistant Assessor	
Building Department	Richard Baldacci, Building Inspector	Building, Wiring, Plumbing
Clerk	Susan J. Duplin, Town Clerk	
Council on Aging	Marilyn Hurwitz, Co-Director Rod Pickard, Co-Director	
Emergency Management	James Potts, Director	
Fire	Kevin Breen, Chief	
Health	Jeff Vaughn, Director	Animal Insp./Control
Library	Alyce Deveau, Director	
Personnel	Nancy Lord, Manager	
Police	Ron Madigan, Chief	
Public Works	Gino Cresta, Director	Water, Sewer, Buildings, Parks, Cemetery, Highway, Engineering
Recreation	Danielle Strauss, Recreation Director	
School	Pamela Angelakis, Superintendent	
Treasurer/Collector	Ron Mendes	
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 2014-2015 School Committee are:

Francis E. Delano III, Chairman
Carin Marshall, Vice-Chairman
Amy O'Connor
Gargi Cooper
Suzanne Wright

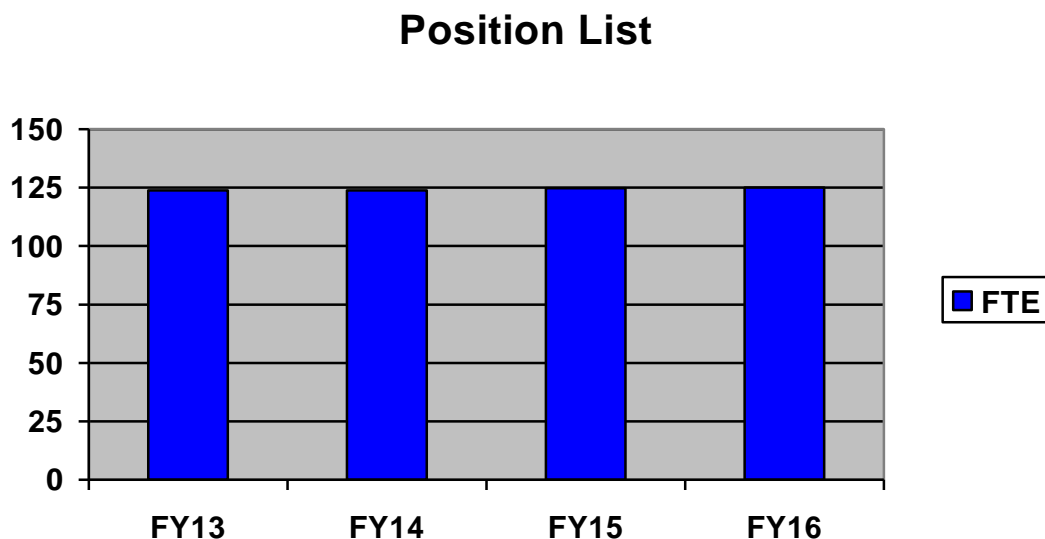
Boards and Commissions

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 \$9.2 million dollars, or 16.2% 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 16. 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 16.



TOWN OF SWAMPSCOTT

POSITION LIST COMPARISON

Department	FY2014 STAFF POS.	FY2015 STAFF POS.	FY2016 STAFF POS.
Assessing	2.5	2.5	2.5
Accounting	2	2	2
Council on Aging	2.5	2.5	2.5
Town Clerk	2	2	2
Dept. of Public Works/Building & Grounds/Enterprise Funds	21.25	21.25	20.5
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	3.5
Library	10	10	10
Technology	0	0	1
Personnel	.75	1.25	1.25
Veteran's	.5	.5	.5
Planning	1	1	1
Treasurer/Collector	4	4	4
Police Department	33.5	34	34
Harbormaster	.5	.5	.5
Recreation	.75	.75	.75
Emergency Management	.5	.5	.5
Town Counsel	0	0	0
GRAND TOTAL	123.75	124.75	125.0

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 16 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 16. Among the items the Town has and will continue to undertake to maintain stability through FY 16, are:

- Defining budgetary issues for FY 16 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 16 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 16 that are consistent with the non-Financial Fundamentals list above, including:

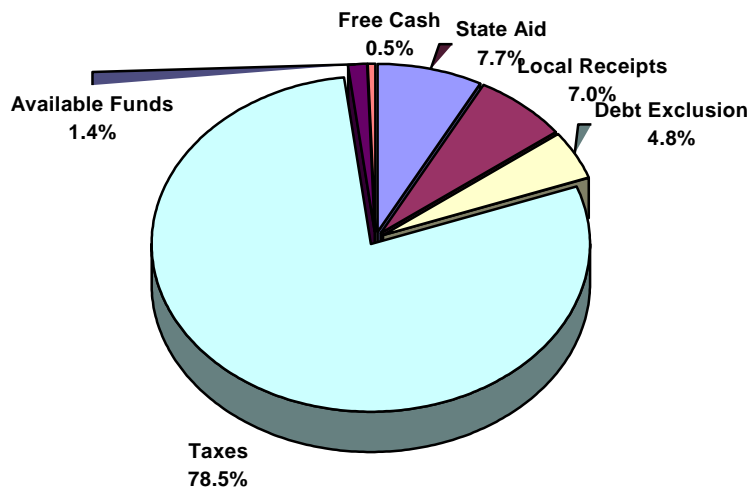
- Neighborhood Enhancement projects, including the enhancement of parks and open space, will continue to be prioritized with funding from the Capital Improvements Plan;
- Public Safety, specifically enforcing, evaluating and modifying, when necessary, traffic and parking regulations to improve the quality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

Overall Summary of the Town Budget

The FY 16 Budget for all general Town services and facilities totals \$62,652,574. The total includes \$29,930,619 in the General Fund budget to support traditional municipal services such as Police, Public Works, Fire, Library and Non-Appropriated Expenses (i.e. Cherry Sheet Assessments and Assessor's Overlay Provisions); \$5,958,455 to support the costs of the Water and Sewer Enterprise Systems and \$26,763,500 to support the School Department and Regional Vocational School.

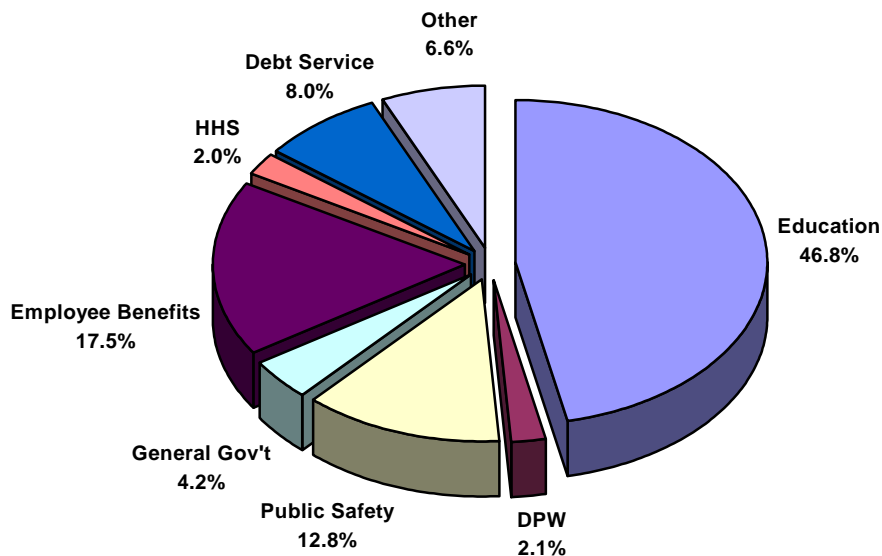
FY 16 Town-wide General Fund Revenues

\$56,694,119



FY 16 Town-wide General Fund Expenditures

\$56,694,119



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 \$56,694,119 which is the Town appropriation of \$61,872,574 plus \$780,000 for Assessor's Overlay, Overlay Deficits and Cherry Sheet Assessments and Offsets less the Water and Sewer Enterprise Funds \$5,958,455.

General Fund Budget. The General Fund Budget in FY 16 totals \$56,694,119, which is a 1.52 % increase from FY 15.

Capital Budget and Debt Service. The FY 16 Budget includes \$2,153,563 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 2016 Budget

The FY 16 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 16 Budget addresses major challenges relating to the Fundamentals, including:

Defining and Managing Budget Issues for FY 16 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 16 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 16 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 16 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 16 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 16 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 2016 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 16 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 16 and potentially for several additional fiscal years thereafter. Reserves, therefore, will now be used, in thoughtful combination with budget cuts, workforce reductions or reorganizations and other budgeting techniques, to maintain order in the municipal budget and allow for a smooth transition through the turbulent times that currently exist.

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

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

Operating

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

Undesignated Fund Balance

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

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

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

Free Cash Reserves

This reserve provides for the temporary financing of unforeseen opportunities or needs of an emergency nature including increases in service delivery costs. This is the portion of undesignated fund balance certified by the Department of Revenue, Division of Local Services, as "Free Cash."

Monies held in this reserve may be appropriated during the current budget year and may also be used as a source of revenues for the ensuing budget year. Of all general fund reserves this is the most flexible.

Reserve Fund

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

Stabilization Fund

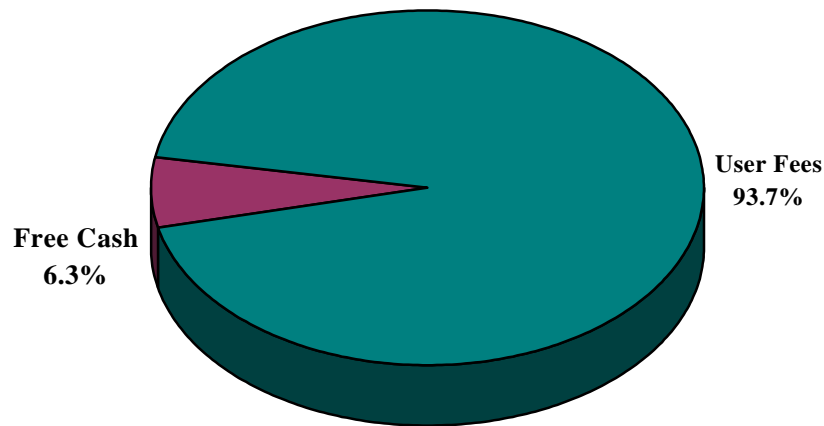
The purpose of this reserve is to provide long term financial stability for the Town while improving the Town's credit worthiness and flexibility. The provisions for this fund are dictated by Chapter 40 Section 5B of Massachusetts General Law. This fund may be appropriated for any purpose for which the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

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

Enterprise Funds – Water and Sewer

The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town's water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY 16 is \$5,958,455.

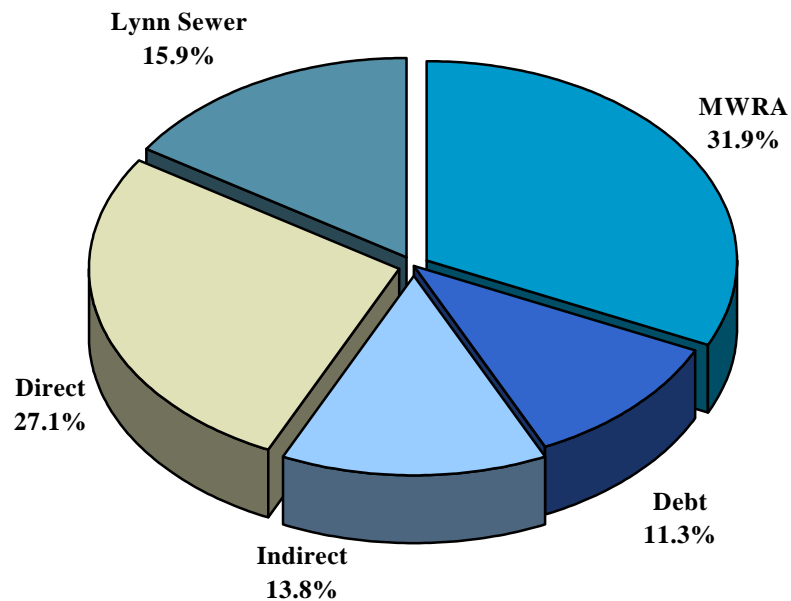
FY 16 Enterprise Fund Revenue Sources



\$5,958,455

FY 16 Enterprise Fund Expenses

\$5,958,455



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 FY16 Budget does make a contribution to this fund.

Fund balance as of June 30, 2014	\$1,296,151
Projected FY15 revenues and other financing sources	\$ 505,000
	=====
Projected Fund Balance as of June 30, 2015	\$1,801,151
Projected FY16 Contribution & Interest	\$ 260,000
Projected FY16 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2016	\$2,061,151

Capital Stabilization Fund

Fund balance as of June 30, 2014	\$200,515
Projected FY15 revenues and other financing sources	\$100,750
	=====
Projected Fund Balance as of June 30, 2015	\$301,265
Projected FY16 Contribution & Interest	\$101,500
Projected FY16 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2016	\$402,765

OPEB Trust Fund

Fund balance as of June 30, 2014	\$ 500,052
Projected FY15 revenues and other financing sources	\$ 502,500
	=====
Projected Fund Balance as of June 30, 2015	\$1,002,552
Projected FY16 Contribution & Interest	\$ 255,000
Projected FY16 Use of Fund	\$ 0
	=====
Projected Fund Balance as of June 30, 2016	\$1,257,552

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, 2014	\$ 3,006,453
Projected FY15 revenues and other financing sources	\$ 53,500,000
Projected FY15 expenditures and other financing uses	\$ (52,900,000)
	=====
Projected Fund Balance as of June 30, 2015	\$ 3,606,453



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 16.

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 15 adjusting property values to within 90% of market value. FY 16 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.

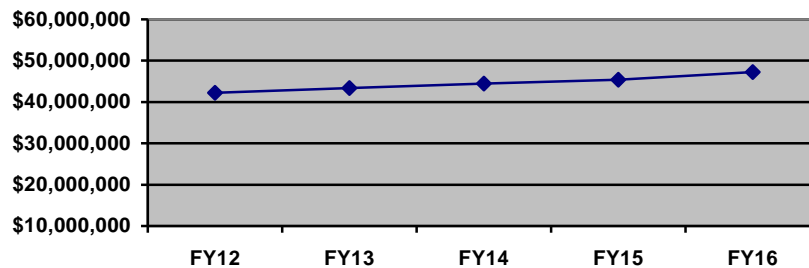
Major Changes:

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 \$1,076,450 for FY 16.
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 15, based on current trends, new growth is estimated to be \$400,000.
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 15 was \$62,914,788. As the following shows, the Town is substantially under its levy ceiling.

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16*	% Change FY 15 – FY 16
Tax Levy (per RECAP)	\$42,240,533	\$43,392,175	\$44,431,341	\$45,920,256	\$47,262,539*	2.92%

*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.

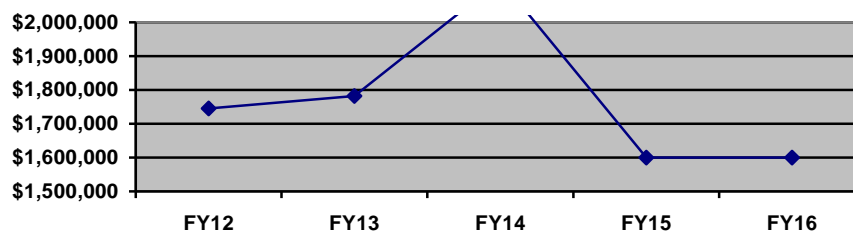
In January 1992, the Registry of Motor Vehicles implemented a new computer tracking system that will force auto owners to pay their excise taxes. Those who do not pay will not be allowed to renew registrations and licenses. Cities and towns must notify the Registry of delinquent taxpayers and the Town 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 FY16.

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Motor Vehicle Excise	\$1,745,341	\$1,782,499	\$2,124,565	\$1,600,000*	\$1,600,000*	0%

*Estimated



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

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

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

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

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

LICENSES AND PERMITS / SUMMARY

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

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

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

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

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

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

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

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

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

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

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

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

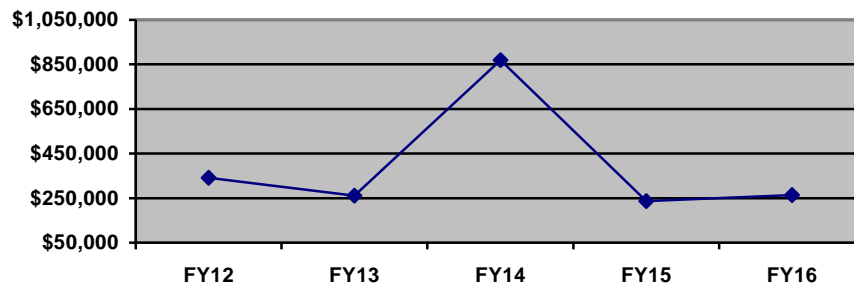
Other Departmental Permits - Other Departments issue various permits including smoke detector, LP gas, underground tank installation and removal, firearms, parking and street opening.

Major Changes:

The Board of Selectmen adjusted License and Permit Fees in almost all categories based upon an analysis of similar fees in surrounding communities in FY14 and plan to do the same in for FY17. There was a significant increase in permits in FY14 due to two major developments in town.

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Licenses and Permits	\$341,016	\$260,969	\$869,725	\$236,300*	\$236,300*	0 %

*Estimated



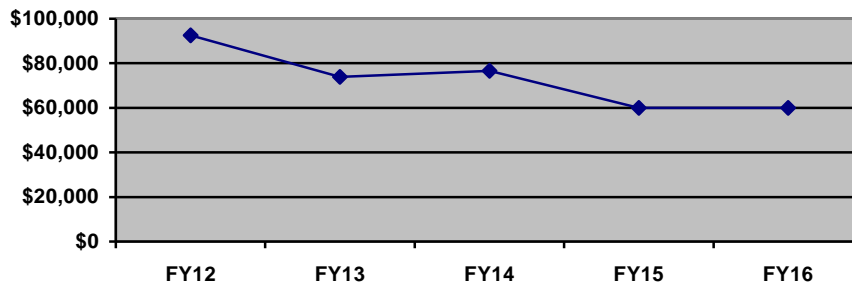
FINES AND FORFEITS

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.

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Parking Fines/ Moving Violations	\$92,533	\$73,955	\$76,585	\$60,000*	\$60,000*	0%



*Estimated

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

INTERGOVERNMENTAL REVENUE

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

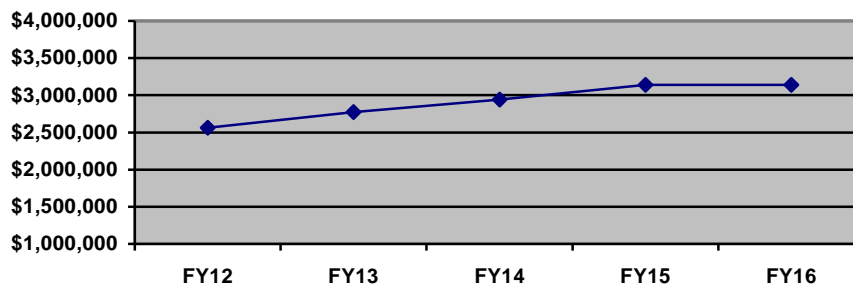
Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for MBTA, MAPC, air pollution control districts, and the other State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

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

Major Changes:

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

Year to Year Comparison	FY 12	FY13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Chapter 70	\$2,564,463	\$2,773,458	\$2,940,442	\$3,140,515*	\$3,140,515*	0%
*Estimated						



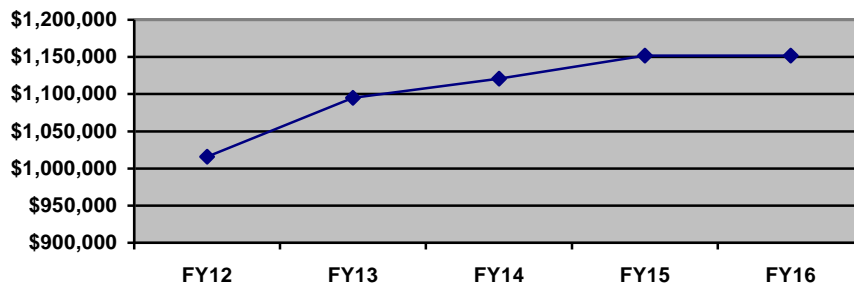
Local Aid - The major non-school state aid items are Lottery Aid and Additional Assistance. These funds are unrestricted and can therefore be used by the municipality for any municipal purpose.

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/

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Unrestricted General Gvt Aid	\$1,015,680	\$1,094,842	\$1,120,722	\$1,151,802*	\$1,151,802*	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

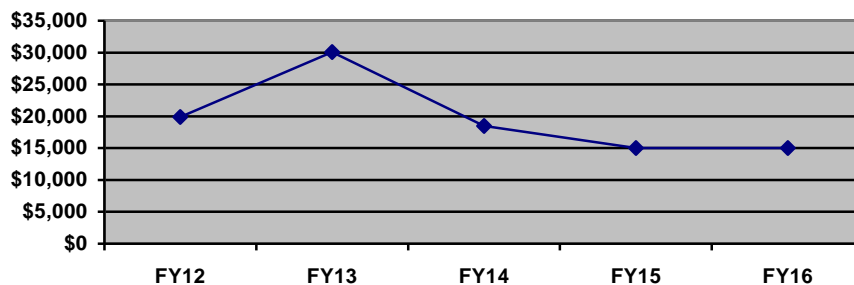
Interest On Investments - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the Town which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible rate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

Major Changes:

Interest rates on investments have declined through FY15 and are expected to continue to remain steady through FY 16. The overall cash balance of the Town is expected to stay consistent in FY16.

Year to Year Comparison	FY 12	FY 13	FY 14	FY 15	FY 16	% Change FY 15 – FY 16
Interest on Investments	\$19,910	\$30,065	\$18,502	\$15,000*	\$15,000*	0%

*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 FY12	Actual FY13	Actual FY14	Estimated FY15	Estimated FY16
LOCAL RECEIPTS					
Motor Vehicle Excise	1,850,241	1,782,499	2,124,565	1,600,000	1,590,000
Boat Excise	5,064	4,559	5,245	3,500	3,500
Mooring Fees	17,078	15,792	18,702	14,500	14,500
Meals Tax	193,960	265,728	237,739	200,000	200,000
Penalties & Interest	187,918	206,043	179,895	165,000	165,000
PILOT	8,075	8,075	-	-	
Rentals	131,875	135,006	134,870	110,000	110,000
Nahant Tuition	1,163,064	653,097	1,837,277	1,336,046	1,226,770
Library Revenue	7,590	6,327	5,349	4,500	4,500
Recreation Receipts	21,417	23,202	26,630	17,500	17,500
Other Dept Revenue:					
Police	31,920	31,722	34,267	25,000	25,000
Fire	15,190	18,528	13,275	15,000	15,000
Selectmen	46,296	47,989	56,958	45,000	45,000
Assessor's	895	117	571	200	200
Treasurer	4,531	2,691	2,204	2,000	2,000
Health	40,760	46,685	57,270	25,000	25,000
DPW	67,453	98,139	86,231	75,000	75,000
Weights & Measures	-	-	-	-	
Clerk	30,973	25,089	24,118	17,500	17,500
Panning Board	2,257	2,075	2,925	-	
ZBA	13,560	26,043	17,344	10,000	10,000
Collector	14,727	14,629	11,069	10,000	10,000
Towing	5,220	4,000	4,460	4,000	4,000
Building Inspector	341,016	260,969	869,725	236,300	236,300
Fines	92,533	73,955	76,585	60,000	60,000
Investment Income	19,910	30,065	18,502	15,000	15,000
Misc Non-Recurring:					
Other State Revenue	80,785	8,483	28,709	-	
Misc Revenue	173,678	146,982	133,111	40,000	40,000
Medicaid	131,560	127,843	114,223	50,000	55,000
Non-Contrib Reimb	39,705	18,597	-	5,000	
Bond Premiums	-	95,284	43,112	-	
SBA Reimbursement					
Add. State Aid					
TOTAL LOCAL RECEIPTS	4,739,251	4,180,213	6,164,931	4,086,046	3,966,770
PROPERTY TAXES	41,642,671	43,135,764	43,818,022	45,382,630	47,262,539
STATE AID	3,671,486	3,907,353	4,138,938	4,372,039	4,370,631
OTHER FINANCING SOURCES	2,220,000	1,242,000	802,000	1,972,000	1,120,000
TOTAL GENERAL FUND REVENUES	52,273,408	52,465,330	54,923,891	55,812,715	56,719,940
Water & Sewer Enterprise Funds					
User Charges	5,987,170	5,989,770	5,849,547	5,973,281	5,958,455
TOTAL REVENUES GENERAL & ENTERPRISE FUNDS	58,260,578	58,455,100	60,773,438	61,785,996	62,678,395

General Fund Expenditures

EXPENDITURE SUMMARY SUMMARY OF EXPENDITURE CHANGES

	ACTUAL FY14	ADOPTED BUDGET FY 15	PROPOSED BUDGET FY16
GENERAL GOVERNMENT			
Moderator	140	200	200
Finance Committee	2,577	3,071	3,143
Selectmen	12,911	12,750	13,500
Town Administrator	187,043	195,441	206,457
Law Department	237,511	115,000	125,000
Parking	4,230	6,000	7,000
Workers' Compensation	429,305	600,000	600,000
Personnel Department	56,151	77,879	92,645
Accounting	252,207	267,719	336,379
Technology	122,647	158,500	254,500
Treasurer/Collector	301,898	305,000	316,906
Town Clerk	134,962	161,697	169,354
Assessors	174,556	196,428	176,396
Zoning Board of Appeals	8,128	8,303	8,367
Planning	46,775	57,123	66,987
Contributory Retirement	4,050,402	4,205,622	4,419,812
Non-Contributory Retirement	57,263	34,500	34,500
Total General Government	6,078,566	6,405,233	6,831,146
PUBLIC SAFETY			
Police Department	3,609,369	3,901,187	3,881,165
Fire Department	3,171,444	3,161,792	3,229,063
Harbormaster	12,365	21,174	21,404
Emergency Management	3,020	3,082	3,114
Weights & Measures	5,000	5,000	5,000
Constable	-	100	100
Building Inspector	164,371	196,244	204,746
Conservation Commission	1,004	1,300	1,300
Total Public Safety	6,966,573	7,289,879	7,345,892
EDUCATION			
Northshore Tech	454,281	758,416	607,500
School Department	24,481,000	25,081,000	26,156,000
Total Education	24,935,281	25,839,416	26,763,500

**EXPENDITURE SUMMARY
SUMMARY OF EXPENDITURE CHANGES**

	ACTUAL FY 14	ADOPTED BUDGET FY 15	PROPOSED BUDGET FY 16
PUBLIC WORKS			
Highway	802,973	771,523	779,436
Building & Grounds	154,406	153,302	169,374
Special Accounts	175,347	186,000	231,000
Total Public Works	1,132,726	1,110,825	1,179,810
HEALTH & HUMAN SERVICES			
Health Department	1,095,496	1,148,413	1,159,217
Recreation	20,000	20,000	30,000
Council on Aging	114,771	121,817	147,769
Veterans Service	39,679	38,864	44,184
Public Library	661,616	700,321	747,634
Total HHS	1,931,562	2,029,415	2,128,804
DEBT SERVICE	5,298,172	4,799,815	4,583,217
INSURANCE	4,820,299	5,475,000	5,575,000
UNCLASSIFIED	775,802	2,023,750	1,506,750
OTHER			
Overlay Deficits	0	0	0
Overlay	241,273	337,536	250,000
State Assessments	560,565	521,334	510,000
Cherry Sheet Offsets	24,319	27,339	20,000
General Fund Budget	52,765,138	55,859,542	56,694,119

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	2014 Actual	2015 Budget	2016 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	12,911	12,750	13,500	750
Other	0	0	0	0
 Total Operating	 12,911	 12,750	 13,500	 750
 Capital	 0	 0	 0	 0
 Total Department	 12,911	 12,750	 13,500	 750

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

There were no significant changes to report.

Previous Year Accomplishments

- Improved technology services by updating website, creating a Twitter account and increasing on-line citizen services;
- Begun reuse process for vacant town/school buildings including the Machon School and former police station with public building forum;
- Begun Paradise Road drainage project and included monthly updates on the website;
- Re-constructed the Cassidy Park Seawall in conjunction with the Harbor and Waterfront Advisory Committee as well as developing a breakwater project;
- Reviewed job sharing items with the City of Salem (IT) and Towns of Marblehead (Veterans Services) without success; continue to work with School Dept. for facilities maintenance consolidation.

FY 16 Goals

- Increasing on-line general government services and applications by June 2016;
- Consolidating General Government and School maintenance services by June 2016;
- Continuing our Paradise Road drainage plan through June 2016;
- Improving our natural surface fields as well as a goal of obtaining an all-weather artificial surface field by June 2016;

- Increasing our road maintenance plan with additional state aid by June 2016;
- To work with the School Department on a new elementary school plan by June 2016;
- Continuing our public reuse process for our vacant town/school buildings through June 2016;
- Improving the quality of our public beaches through June 2016.

Town Administrator Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	182,945	185,941	196,957	11,016
Overtime	0	0	0	0
Other Salary & Benefit	600	5,000	5,000	0
 Total Wages & Salaries	 183,545	 190,941	 201,957	 11,016
Services	0	0	0	0
Supplies	3,497	4,500	4,500	0
Other	0	0	0	0
 Total Operating	 3,497	 4,500	 4,500	 0
Capital	0	0	0	0
 Total Department	 187,042	 195,441	 206,457	 11,016

Town Administrator Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Administrator	Town Administrator	1	1	0
	Administrative Assistants	1	1	0
Total		2	2	0

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

With the resignation of the Treasurer/Collector, the Personnel Department assumed the responsibility of monitoring and administering employee and retiree benefits including but not limited to health, dental, life and unemployment insurance. Because of this change, the Town hired a part-time Benefits Coordinator to assist in the daily operations.

Previous Year Accomplishments

- Transitioned all benefit related functions to the Personnel Department;
- Began monthly audits of all billing related to benefits to insure proper payment;
- Hired a TPA to administer unemployment issues;
- Assisted in the re-negotiation of the PEC Agreement;
- Continued to work with employees and department heads relative to confidential work related issues in a professional manner;
- Continued to monitor the delegation process for entry level public safety appointments and promotions subject to civil service regulations & guidelines;
- Assisted in the hiring process for the Assistant Assessor, Assistant Engineer, COA Activities Coordinator, Recreation seasonal summer employees & Public Works seasonal summer employees;
- Prepared Town Administrator's 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;

- Assisted department managers in the administration of fair and responsible personnel practices inclusive of progressive discipline;
- Prepared relative re-appointment/new appointment documentation;
- Served as back up support to the Administrative Assistant to the Board of Selectmen.
- Suggest changes to the Personnel Policy Governing Compensation & Employment Benefits;
- Completed final drafts of all collective bargaining agreements.

FY 16 Goals

- Continue monthly auditing of insurances;
- Continue to implement programs to improve staff development;
- Monitor and track usage of vacation, sick, personal and FMLA leave time for all employees within contractual guidelines on a weekly basis and provide quarterly reports to department heads;
- Prepare documentation relative to compensated absences by July 15, 2015 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;
- Reinforcing with management the importance of familiarizing themselves with the Union contract(s) that pertain to their employees as well as Town policies;
- Continue to assist the Town Clerk with Ethics Training for all Town and School employees.

Personnel Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	53,463	74,534	88,100	13,566
Overtime	0	0	0	0
Other Salary & Benefit	5	1,545	1,545	0
Total Wages & Salaries	53,468	76,079	89,645	13,566
Services	0	0	0	0
Supplies	1,673	1,800	3,000	1,200
Other	0	0	0	0
Total Operating	1,673	1,800	3,000	1,200
Capital	0	0	0	0
Total Department	55,141	77,879	92,645	14,766

Personnel Staff Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Personnel	Personnel Manager	.75	.75	0
	Health & Benefits Coordinator	.5	.5	0
Total		1.25	1.25	0

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

- Awarded the Distinguished Budget Presentation Award by the GFOA for ninth straight year;

FY 16 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 16 Budget for the “Distinguished Budget Presentation Award” to the GFOA by August 4, 2015;

Accountant's Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	143,159	146,128	153,379	7,251
Overtime	0	0	0	0
Other Salary & Benefit	5,992	7,500	7,500	0
 Total Wages & Salaries	 149,151	 153,628	 160,879	 7,251
Services	0	0	0	0
Supplies	16,551	20,500	20,500	0
Other	91,504	93,591	155,000	61,409
 Total Operating	 108,055	 114,091	 175,500	 61,409
Capital	0	0	0	0
 Total Department	 257,206	 267,719	 336,379	 68,660

Town Accountant Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Accounting	Town Accountant	1	1	0
	Assistant Town Accountant	1	1	0
Total		2	2	0

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 FY2015 was the resignation of the Treasurer/Collector, who also in charge of the town's IT Department.

Previous Year Accomplishments

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

FY 16 Goals

- Continue to research future technology and how it can be utilized creatively for efficiency and effectiveness for the town through June 2016;
- Implement a disaster recovery plan by December 2015;
- Upgrade pc's and peripherals as needed through June 2016;
- Continue to monitor file storage needs through June 2016.

Technology Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	3,954	0	85,000	85,000
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 3,954	 0	 85,000	 85,000
Services	115,735	150,000	160,000	10,000
Supplies	2,958	8,500	8,500	0
Other	0	0	1,000	1,000
 Total Operating	 118,693	 158,500	 169,500	 11,000
Capital	0	0	0	0
 Total Department	 122,647	 158,500	 254,500	 96,000

Technology Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Technology	IT Director	0	1	1
Total		0	1	1

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

The most significant change during FY2015 was the resignation of the Treasurer/Collector, who also in charge of the town's IT Department and the hiring of a new Treasurer/Collector in June of 2014.

Previous Year Accomplishments

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

FY 16 Goals

- Have year-end cash process complete and reconciled for auditors by September 2015;
- Place all outstanding real estate into tax title by February 2016;
- Continue to look for ways to improve communications and efficiencies in the Treasurer and Collector's Offices through June 2016.

Treasurer/Collector Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	211,673	219,800	227,206	7,406
Overtime	0	0	0	0
Other Salary & Benefit	5,986	5,750	5,400	(350)
Total Wages & Salaries	217,659	225,550	232,606	7,056
Services	0	0	0	0
Supplies	84,239	79,450	84,300	4,850
Other	0	0	0	0
Total Operating	84,239	79,450	84,300	4,850
Capital	0	0	0	0
Total Department	301,898	305,000	316,906	11,906

Treasurer/Collector Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Treasurer/Collector	Treasurer/Collector	1	1	0
	Assistant Treasurer	1	1	0
	Clerk	2	2	0
Total		4	4	0

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 FY15.

Previous Year Accomplishments

- Successfully coordinated, completed & certified 4/29/14 Local Election;
- Completed Attorney General's submission packet pursuant to MGL 40:32-May 5, 2014 ATM Bylaw amendments; Articles 8, 9, 11, 12, 13, 14 & 18 AG Approved 7/3/14. Articles 10, 16 & 20 AG Approved 8/13/14;
- Successfully coordinated, completed & certified 6/25/14 Special State Election;
- Maintained VRIS (voter registration information system) calendar of compliance;
- Continuing education; pursuing BA at Marian Court College;
- Initiated extra links on Boards & Committees Town Website;
- Posted 100% meeting notices on Town's website calendar;
- Implemented On-line dog licensing.

FY 16 Goals

- Establish an improved recording & filing system for the ZBA & Planning Board files by January 2016;
- Codification of Town's By-law's & Charter by June 2016;
- Continue to maintain VRIS calendar of compliance by June 2016;
- Continue Open Meeting Law & Conflict of Interest Law compliance by June 2016;
- Computerize vital records, Business certificates & dog licenses by June 2016

Town Clerk Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	109,970	119,811	125,058	5,247
Overtime	0	0	0	0
Other Salary & Benefit	3,667	4,625	4,975	350
Total Wages & Salaries	113,637	124,436	130,033	5,597
Services	0	0	0	0
Supplies	21,325	37,261	39,321	2,060
Other	0	0	0	0
Total Operating	21,325	37,261	39,321	2,060
Capital	0	0	0	0
Total Department	134,962	161,697	169,354	7,657

Town Clerk Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE +/-
Town Clerk	Town Clerk	1	1	0
	Clerk	1	1	0
Total		2	2	0

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

A new Assistant Assessor was hired. The department has been without a fulltime Assistant Assessor since the position became vacant in FY14.

Previous Year Accomplishments

- The town completed a full measure and list program for all single family homes to satisfy a Department of Revenue Directive.

FY 16 Goals

- To complete interim analysis of values and implement changes by September 2015;
- To complete and submit new growth to the DOR by October 15;
- To complete Tax Recap and hold Classification Hearing by Thanksgiving.

Assessor's Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	104,881	154,628	154,596	(32)
Overtime	0	0	0	0
Other Salary & Benefit	4,244	5,050	5,050	0
 Total Wages & Salaries	 109,125	 159,678	 159,646	 (32)
Services	62,125	30,000	10,000	(20,000)
Supplies	3,306	6,750	6,750	0
Other	0	0	0	0
 Total Operating	 65,431	 36,750	 16,750	 (20,000)
Capital	0	0	0	0
 Total Department	 174,556	 196,428	 176,396	 (20,032)

Assessing Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Assessing	Assistant Assessor	1	1	0
	Clerk	1.5	1.5	0
Total		2.5	2.5	0

Retirement

Mission Statement

The Town Retirement System provides pension and annuity payments to approximately 200 retirees, and collects pension contributions from approximately 417 active/inactive members as of December 31, 2014. The system had an actuary by Stone Actuaries as of January 1, 2013. The Town adopted this actuarial schedule and began the process of fully funding the outstanding liability of the Town's Retirement System by the Year 2030, as well as continuing to fund the current cost of benefits. The original schedule is reviewed and updated every three years. The latest update to this funding schedule was also prepared by PERAC based on their actuarial valuation.

Retirement Program Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Retirement Fund	4,050,402	4,205,622	4,419,812	214,190
Non-Contributory Pensions	57,263	34,500	34,500	0

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

Completed a majority of punch list items remaining from the Police Headquarters building project.

Promoted a new Lieutenant and two Sergeants and appointed two new Patrolmen to fill vacancies resulting from retirements.

Previous Year Accomplishments

- Installed odor mitigation equipment at the Pump Station building to ensure a hygienic environment for our new Police Headquarters;
- Purchased four new Police Interceptor Ford Explorer SUVs to replace obsolete Crown Victoria models;
- Trained and equipped Officers with electronic weapons as a less lethal restraint tool to provide officers with force options to avoid injury or death to officers and suspects. We implemented policies and procedures, approved by the Executive Office of Public Safety and the Massachusetts Police Training Committee to guide the use of these less lethal weapons. One week after the weapons were issued an emotionally disturbed man confronted officer at the station with a knife and was successfully restrained without injury;
- Joined the Northeastern Massachusetts Law Enforcement Council (NEMLEC) and assigned three officers to participate. One officer to the Rapid Response Team and two to the Motor Cycle Unit. NEMLEC was invaluable during the search for a missing woman when over one hundred police officers from participating communities were supplied at no cost to the Town.

FY 16 Goals

- We will work to obtain Certification status with the Massachusetts Accreditation program, the first step towards full Accreditation by June 2016;
- We will enhance training by utilizing distance learning. We will conduct judgmental scenario based firearms training on a simulator in addition to our regular twice annual live fire training and qualification by June 2016;
- We will install an automated License Plate Reader in a cruiser by October 2015;

- Dependent of funding, we will purchase two Police Interceptor Ford Explorer SUVs to replace obsolete patrol cars by December 2015;
- We will establish use of information sharing software for conducting digital roll call, for training and for dissemination of orders and policies. Accountability for receipt of directives is critical by June 2016;
- We will utilize social media to promote the image of the Department and enhance public access to services by June 2016.

Police Department Program Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	1,894,635	2,052,050	2,094,449	42,399
Overtime	611,310	561,000	550,000	(11,000)
Other Salary & Benefit	879,554	932,287	939,991	7,704
Total Wages & Salaries	3,385,499	3,545,337	3,584,440	39,103
Services	0	0	0	0
Supplies	188,870	215,850	216,725	875
Other	35,000	140,000	80,000	(60,000)
Total Operating	223,870	355,850	296,725	(59,125)
Capital	0	0	0	0
Total Department	3,609,369	3,901,187	3,881,165	(20,022)

Police Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
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	1.5	1.5	0
Total		34	34	0

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 2014 the department appointed Firefighter Joseph Gambale to the Rank of Temporary Lieutenant, and the promotion of Firefighter Richard Blake to the Rank of Temporary Lieutenant

Previous Year Accomplishments

- Completed Installation of Spray Foam Insulation in Fire Station attic;
- Conducted Department Wide Advanced Pump Training;
- Continued work on Combined Lynn Dispatch by up-dating Computer database needed for integrated CAD;
- Completed installation of Sig Com Radio repeating system to provide back-up re-transmissions of all fire alarms to Lynn Dispatch Center;
- Secured funding to purchase Back-up Generator for Town Hall;
- Secured funding for replacement of Fire Department Boat.

FY 16 Goals

- To secure funding to replace body and do undercarriage repairs to 1999 Ford F450 Truck (Squad 21) by August 2015;
- To continue to maintain and improve the Town's fire alarm telegraph system through June 2016;
- To continue to work on the upgrade of our computer system throughout FY2016 and finalize integrated CAD with our records management software Package by June 2016;
- To continue work on Atlantic Hand Tub Building by painting and restoring windows through June 2016;

- To continue process of replacing all personal protective clothing and to replace all Self Contained Breathing equipment, which is now reaching the end of its recommended lifespan through June 2016;
- To continue to train in all areas of fire suppression, Plan to have state Electrical safety trailer and advanced pump simulation training in Spring of 2016;
- Plan for acceptance of new Fire Department Boat in Spring of 2016;
- Conduct USCG Power Squadron Training for all department personnel in preparation for new boat delivery by June 2016;
- To work with Chief Madigan and the City of Lynn to improve the regional combined dispatch through June 2016.

Fire Department Program Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	2,145,804	2,153,063	2,166,499	13,436
Overtime	503,238	350,000	360,000	10,000
Other Salary & Benefit	311,125	428,294	434,966	6,672
 Total Wages & Salaries	 2,960,167	 2,931,357	 2,961,465	 30,108
Services	78,000	78,000	78,000	0
Supplies	133,277	152,435	189,598	37,163
Other	0	0	0	0
 Total Operating	 211,277	 230,435	 267,598	 37,163
				0
Capital	0	0	0	0
				0
Total Department	3,171,444	3,161,792	3,229,063	67,271

Fire Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE +/-
Fire Department	Fire Chief	1	1	0
	Deputy Chief	1	1	0
	Captains	4	4	0
	Lieutenants	4	4	0
	Fire Fighters	24	24	0
Total		34	34	0

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 FY15.

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 16 Goals

- To further enhance GIS for the Town through June 2016;
- To strengthen the communications systems and enhance interoperability by June 2016;
- To complete fit-out and lettering of storage trailer by June 2016;
- Establish on-line training system to accomplish on-going NIMS Compliance up-dates by June 2016.

Emergency Management Budget

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	1,000	1,062	1,094	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	1,000	1,062	1,094	0
Services	0	0	0	0
Supplies	2,020	2,020	2,020	0
Other	0	0	0	0
Total Operating	2,020	2,020	2,020	0
Capital	0	0	0	0
Total Department	3,020	3,082	3,114	0

Emergency Management Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE +/-
Emergency Management	Director of Emergency Mgmt	.5	.5	0
Total		.5	.5	0

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

Retirement and hiring of a Local Inspector and the Building Inspector became certified as a Certified Building Official.

Previous Year Accomplishments

- Established a Periodic Inspection Cycle;
- Established a computerized database for periodic inspection.

FY 16 Goals

- Create an archive room beneath the building department office which will include zoning files and planning files, in order to centrally locate archived material and alleviate congestion and paper storage in the office by June 2016;
- Develop a secure financial strategy and concrete cost for online permitting software, beyond accepting applications and payments online by June 2016;
- Explore the cost to remotely accessing our database, using smart phones or Ipads, which will enable knowledge of each address and the work and permit history of those addresses when in the field by June 2016;
- To achieve a goal of \$1 million in gross revenue by June 2016.

Building Inspector Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	159,183	188,194	194,146	5,952
Overtime	0	0	0	0
Other Salary & Benefit	1,900	2,550	4,600	2,050
 Total Wages & Salaries	 161,083	 190,744	 198,746	 8,002
Services	0	0	0	0
Supplies	3,288	5,500	6,000	500
Other	0	0		0
 Total Operating	 3,288	 5,500	 6,000	 500
Capital	0	0	0	0
 Total Department	 164,371	 196,244	 204,746	 8,502

Building Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Inspectional Services	Building Inspector	1	1	0
	Clerical	1	1	0
	Plumbing/Gas Inspector	.5	.5	0
	Wiring Inspector	.5	.5	0
	Local Inspectors	.5	.5	0
Total		3.5	3.5	0

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

FY 2015 saw the departure of Town Planner Brian Szekely in July 2014 who was then replaced by former Town Planner Pete Kane in September 2014.

Previous Year Accomplishments

- Continued quarterly and annual reporting to DOER as part of Green Communities – no cost to department;
- Implementation of the energy reduction measures per grant from Green Communities (Clarke Elementary, Stanley Elementary, Middle School, High School, Fire Station, Library) – valued at \$247,178;
- Saw the successful run of Solarize Swampscott which created education and “buying power” for residents to install solar PV panels at their homes – no cost to department;
- Town adoption of its first Smart Growth Overlay Zone which will encourage more livable development in the Vinnin Square area, providing benefits to the developer to meet those requirements, while also creating significant affordable housing opportunities – no cost to department; Town will receive \$75,000 incentive payment;
- Town adoption of the Local Historic District which provides a direct regulatory tool for the community to preserve and maintain historic areas in town (Olmsted, Fish House, Cemetery, Railroad Depot) – no cost to department.

FY 16 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 – in March 2016;
- Assist Open Space and Recreation Plan Committee with implementation of:
 - community garden – by December 2015;
 - incorporation of open space and recreation goals into Subdivision Regulations and Zoning By-law – by November 2015;
 - tree inventory and management plan with DPW – by March 2016;
 - public access and management plan at Blythswood – by December 2016
 - map creation of trails and features for large parks and the Green Corridor Network – by May 2016;
- Reestablish summer internship program (unpaid) for college students – to begin June 2015 and end August 2015;
- Complete the Master Plan development with the Town Meeting funding provided in May 2014 – by January 2016;
- Develop a Housing Production Plan to direct the community in developing viable housing options for all income and age levels (using either Capital Improvement funds or MAPC grant) – by September 2015.

Planning Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	43,067	54,123	63,987	9,864
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
 Total Wages & Salaries	 43,067	 54,123	 63,987	 9,864
Services	0	0	0	0
Supplies	3,708	3,000	3,000	0
Other	0	0		0
 Total Operating	 3,708	 3,000	 3,000	 0
 Capital	 0	 0	 0	 0
 Total Department	 46,775	 57,123	 66,987	 9,864

Planning Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Planning	Town Planner/Energy Efficiency Manager	1	1	0
 Total		 1	 1	 0

Essex North Shore Agricultural and Technical School

The Essex North Shore Agricultural and Technical School District Assessment is based on enrollment from the 16 member communities in the regional school district. The regional schools receive the majority of their funding directly from the State in the form of Chapter 70 school aid. The regional school would then develop their budget and assess the participating communities, based on enrollment, for the remainder of the funds they would need to develop a balanced budget. In FY16 the amount assessed also includes the Town's portion of Debt Service for the new combined school.

Northshore Vocational High School Assessment Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Regional Assessment	454,281	758,416	607,500	(150,916)
Total Direct Expenses	454,281	758,416	607,500	(150,916)

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.

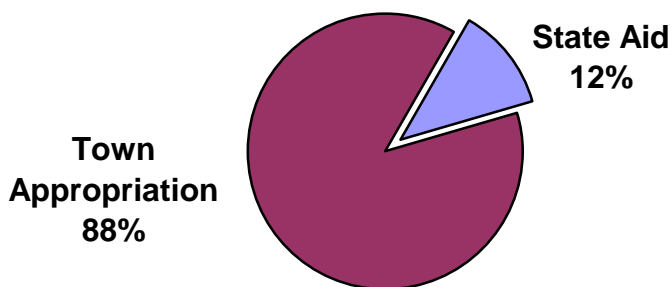
The total FY 16 Proposed School Budget of \$26,156,000 represents an increase of \$1,075,000 or 4.29%, from FY 15. Chapter 70 school aid is level funded and continues not keeping pace with the increase in contractual and other obligations.

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

School Department Program Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Net School Appropriation	24,481,000	25,081,000	26,156,000	1,075,000
Total Direct Expenses	24,481,000	25,081,000	26,156,000	1,075,000

School Department Sources of Revenue



Public Works

Mission Statement

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

Significant Changes

There are no significant changes to report.

Administration

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

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

Public Works - General

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

Previous Year Accomplishments

- Planted 37 new trees throughout the Town;
- Removed 24 dead, near-dead, or otherwise hazardous trees;
- Tree City USA recipient for the 24th consecutive year;
- Repaired prioritized sidewalks using in-house labor;
- Using Chapter 90 funding and a Town Meeting appropriation, completed a paving project which included Alvin Road, Banks Road, Burpee Terrace, Commonwealth Ave, Commonwealth Terrace, Crescent Street, Devens Road, Elliot Road, Essex Ave, Forest Ave (portion), Forest Ave Ext, Juniper Road, Laurel Road, Orchard Terrace, Phillips Terrace, Pine Hill Road, Puritan Lane, Roy Street, Sutton Place, Tupelo Road, Valley Road, Woodbine Ave and Young Ave. Sheridan Road was overlaid as a temporary improvement;
- Replaced 50 street signs in Town with the new, larger-print design which completed a three year project that was done entirely in-house;
- Instrumental in the completion of the long awaited Jackson Park Playground Project;
- Oversaw the repair to the hand rails on the pier at Fisherman's Beach;
- Replaced a worn support pile on the pier at Fisherman's Beach;
- Completed the construction of the redesign of the Burrill Street/ Monument Ave/ Humphrey Street intersection in the Spring of 2015'
- Purchased new tree chipper. Tree work is more efficient and disposal is less costly;
- Replaced the fueling station at the DPW on Paradise Road.

FY 16 Goals

- Plant approximately 30-40 new trees at various locations around Town by June 2016;
- Secure additional Chapter 90 funding and continue to implement the Pavement Management Program by June 2016. Allocate additional funds released by the Governor towards expanding the roadway paving program;
- Continue to replace damaged asphalt and concrete sidewalks through June 2016;
- Continue to systematically replace street signs in Town by June 2016;
- Discuss first steps for future replacement/ repair of the road salt storage shed by November 2015.

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

- Renovated grass playing field at Blocksidge Field;
- Worked with the Beautification Committee on the new planting design at the Town Monument and World War II Monument;
- Annual float repair at Fisherman's Beach;
- Dismantled and removed the condemned section of visitor's bleachers at Blocksidge Field and rebuilt structurally sound sections;
- Painted the steel roof of the Humphrey Street Pumping Station;
- Completed installation of the Odor Mitigation Control Unit at the Humphrey Street Pumping Station;
- Installed electrical outlets and holiday lighting at the Town Monument;
- Obtained Green Communities grant and oversaw various projects including insulation and HVAC upgrades;
- Completed HVAC retro-commissioning project for the Town Hall, Library and High School;
- Oversight during the replacement of over 200 recalled fire sprinkler heads at the Public Library;
- Completed seawall repairs at Blaney Beach under existing CH91 permit;
- Oversight of the repair of the co-generator at the Swampscott High School. The co-generator saved over \$35,000 in one year.

FY 16 Goals

- Repair the roof to the Civil Defense Building at Jackson Park;
- Upgrade the condition of the playing fields throughout the Town;
- Continue adding holiday lighting to the Town Monument by November 2015;
- Discuss Town Hall roof repair capital project for FY16 or 17 by November 2015;

Public Works / Highway Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	261,986	317,273	305,236	(12,037)
Overtime	19,767	25,500	30,000	4,500
Other Salary & Benefit	2,463	5,000	5,000	0
Total Wages & Salaries	284,216	347,773	340,236	(7,537)
Services	301,260	200,000	200,000	0
Supplies	192,497	198,750	214,200	15,450
Other	0	0	0	0
Total Operating	493,757	398,750	414,200	15,450
Capital	25,000	25,000	25,000	0
Total Department	802,973	771,523	779,436	7,913

Public Works / Building & Grounds Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	126,780	131,452	143,524	12,072
Overtime	7,565	4,000	8,000	4,000
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	134,345	135,452	151,524	16,072
Services	0	0	0	0
Supplies	20,061	17,850	17,850	0
Other	0	0	0	0
Total Operating	20,061	17,850	17,850	0
Capital	0	0	0	0
Total Department	154,406	153,302	169,374	16,072

Public Works / Special Accounts

Expense Line Item	2014 Actual	2015 Budget	2016 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	0	0	0	0
Other	0	0	0	0
 Total Operating	 0	 0	 0	 0
 Capital	 175,347	 186,000	 231,000	 45,000
 Total Department	 175,347	 186,000	 231,000	 45,000

Public Works Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Dept. of Public Works	Director	.5	.5	0
	Field Coordinator	0	0	0
	Working Foreman	3	3	0
	MEOS	3	3	0
	MEO	0	0	0
	Laborer	0	0	0
	Custodian	.5	.5	0
	Facilities Manager	.75	0	(.75)
Total		7.75	7	(.75)

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 will enforce an update made in February of 2014 when the Board of Health amended their smoking regulation to include nicotine delivery devices to items that are illegal to sell to minors.

Previous Year Accomplishments

- Issued three press releases to the local media to help educate residents about public health related topics including mosquito protection, tick awareness, and smoke-free rental housing;
- Through regional efforts, smoke-free rental housing legal assistance and education were offered to the local housing authority and other large rental property managers to help promote smoke-free rental properties;
- With a new secondary fiber purchase agreement worked out by the Health Director in September of 2013 the Town has received over \$16,600 for our curbside recycling product in the one-year period since;
- Worked with regional emergency planner to evaluate health emergency dispensing site procedures using an after action report and improvement for future plan;
- Conducted over 40 more food service inspections than in previous year.

FY 16 Goals

- Enter into a new trash and recycling contract that will decrease tipping fees for trash by \$5 per ton by December 2015;
- Obtain at least a 90% compliance rate during underage tobacco and nicotine delivery device sales to minors enforcement stings by June 2016;
- Improve health department emergency infrastructure by recruiting 4 more volunteers to the Medical Reserve Corp by June 2016;
- Conduct 15 more food inspections than in previous year by June 2016;
- Increase Swampscott residents Health related knowledge by providing 2-4 topical blogs in the Swampscott media outlets by June 2016.

Health Department

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	144,884	147,848	154,637	6,789
Overtime	0	0	0	0
Other Salary & Benefit	2,950	4,605	4,730	125
 Total Wages & Salaries	 147,834	 152,453	 159,367	 6,914
Services	2,632	4,060	8,020	3,960
Supplies	3,336	4,315	4,175	(140)
Other	2,472	4,585	4,655	70
 Total Operating	 8,440	 12,960	 16,850	 3,890
 Capital	 939,223	 983,000	 983,000	 0
 Total Department	 1,095,497	 1,148,413	 1,159,217	 10,804

Health Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Health	Health Director	1	1	0
	Clerk	1	1	0
	Public Health Nurse	.5	.5	0
Total		2.5	2.5	0

Recreation

Mission Statement

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

Significant Changes

There are no significant changes to report.

Previous Year Accomplishments

- Worked with Marblehead Recreation to offer joint Red Sox Game tickets;
- Started a new Summer Concert Series;
- Started a new Optimist Sailing Program.

FY 16 Goals

- Work with YMCA on programming at Harold King Forest by December 2015;
- Develop new fundraising idea's to offset cost of the Summer Concert Series by June 2016;
- Create an employee handbook for summer staff by June 2016.

Recreation Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	20,000	20,000	25,000	5,000
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	20,000	20,000	25,000	5,000
Services	0	0	0	0
Supplies	0	0	5,000	5,000
Other	0	0	0	0
Total Operating	0	0	5,000	5,000
Capital	0	0	0	0
Total Department	20,000	20,000	30,000	10,000

Recreation Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Recreation	Recreation Director	.75	.75	0
Total		.75	.75	0

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

- Added additional activities to our weekly calendar as well as monthly activities;
- Added out of building events with the hiring of new activity coordinator.

FY 16 Goals

- To add operating hours to the Senior Center by December 2015;
- To devise a plan to identify seniors not in our system by November 2015;
- To reach out to the male population in order to create a comfortable social environment by January 2016.

Council on Aging Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	82,318	89,817	110,269	20,452
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	82,318	89,817	110,269	20,452
Services	0	0	0	0
Supplies	32,453	32,000	37,500	5,500
Other	0	0	0	0
Total Operating	32,453	32,000	37,500	5,500
Capital	0	0	0	0
Total Department	114,771	121,817	147,769	25,952

Council on Aging Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Council On Aging	Director	1	1	0
	Outreach Worker	.5	.5	0
	Activities Coordinator	.5	.5	0
	Van Driver	.5	.5	0
Total		2.5	2.5	0

Veterans Services

Mission Statement

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

Veterans Services Budget

Expense Line Item	2013 Actual	2014 Budget	2015 Budget	Dollar Variance
Wages & Salaries	10,250	10,664	10,984	320
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	10,250	10,664	10,984	320
Services	26,691	25,000	30,000	5,000
Supplies	2,738	3,200	3,200	0
Other	0	0	0	0
Total Operating	29,429	28,200	33,200	5,000
Capital	0	0	0	0
Total Department	39,679	38,864	44,184	5,320

Veteran's Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE +/-(-)
Veteran's	Veteran's Agent	.5	.5	0
Total		.5	.5	0

Public Library

Mission Statement

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

Significant Changes

The most significant change that occurred this year is that the library had all of its HVAC units replaced due to a “green” grant that we participated in conjunction with Peter Kane in the Planning Office.

Previous Year Accomplishments

- We were able to incorporate some STEM programs at the library;
- We did reach out to the schools to achieve more communication due to their lack of librarians;
- We were awarded a grant on Digital Literacy from the Board of Library Commissioners;
- We have increased our circulation of materials over last year;
- We have reached out to community organizations to avail themselves of the offering of the library and to work with us on various projects.

FY 16 Goals

- To replace our elevator to insure safety for patrons and staff by June 2016;
- To support the schools in any way to provide research training due to the lack of school librarians by June 2016;
- To establish offsite boxes of donated books to encourage literacy by June 2016;
- To update our website to make it more accessible by June 2016;
- To continue to increase our circulation of materials by June 2016;
- To focus programming on STEM related subjects to support the educational endeavors of our students by June 2016.

Library Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	443,158	462,976	502,329	39,353
Overtime	0	0	0	0
Other Salary & Benefit	18,822	22,250	22,661	411
 Total Wages & Salaries	 461,980	 485,226	 524,990	 39,764
 Services	 0	 0	 0	 0
Supplies	51,598	53,100	56,600	3,500
Other	148,038	161,995	166,044	4,049
 Total Operating	 199,636	 215,095	 222,644	 7,549
 Capital	 0	 0	 0	 0
 Total Department	 661,616	 700,321	 747,634	 47,313

Library Department Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 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
Total		10	10	0

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 \$119,015,990) 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 2014	2,380,319,800
Debt Limit	119,015,990
Outstanding Debt outside Limit 1/25/15	3,144,118
Outstanding Debt inside Limit 1/25/15	31,669,367
Total Outstanding Debt	34,813,486
Debt Limit	119,015,990
Debt Subject to Debt Limit	<u>34,813,486</u>
Borrowing Capacity	84,202,504

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

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Principal - Long Term	3,637,232	3,671,975	3,558,217	(113,758)
Interest - Long Term	1,103,682	1,082,840	925,000	(157,840)
Certification	58,155	45,000	100,000	55,000
Total Direct Expenses	4,799,069	4,799,815	4,583,217	(216,598)

Health Benefits and Insurance

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

The Town offers insurance through the Commonwealth of Massachusetts Group Insurance Commission (GIC). Through the GIC, active employees and non-Medicare eligible retirees have the choice of nine plans: Fallon Direct Care, Fallon Select Care, Harvard Independence, Health New England, Tufts Navigator, Neighborhood Health, UniCare Basic Indemnity, UniCare Community Choice, and UniCare Plus; and six plans for Medicare eligible retirees: Fallon Senior Plan, Harvard Pilgrim Medicare Enhanced, Health New England MedPlus, Tufts Health Plan Medicare Complement, Tufts Health Plan Medicare Preferred, and UniCare Indemnity Medicare Extension. As of January 2014 a total of 697 employees and retirees were enrolled in one of the Town's health insurance plans.

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

Active Employees, Survivors, and Retirees without Medicare

Individual Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
Health Plan				
Fallon Community Health Plan Direct Care	144.93	338.25	483.21	2
Fallon Community Health Plan Select Care	184.62	430.77	615.39	1
Harvard Pilgrim Independence Plan	205.84	480.28	686.12	44
Harvard Primary Choice	164.67	384.22	548.89	5
Navigator by Tufts Health Plan	185.96	433.91	619.87	63
Tufts Plan Spirit	150.11	350.26	500.37	4
NHP Care (<i>Neighborhood Health Plan</i>)	139.62	325.79	465.41	12
UniCare Indemnity Plan/Basic with CIC	374.50	561.74	936.24	7
UniCare Indemnity Plan/Community Choice	137.00	319.68	456.68	30
UniCare Indemnity Plan/PLUS	197.07	459.83	656.90	12

Family Costs	Employee and Non-Medicare Monthly \$	Town Pays	Total Cost	Number of Enrollees
Health Plan				
Fallon Community Health Plan Direct Care	347.91	811.79	1159.70	2
Fallon Community Health Plan Select Care	443.09	1033.84	1476.92	1
Harvard Pilgrim Independence Plan	502.26	1171.94	1674.20	45
Harvard Primary Choice	401.81	937.55	1339.36	4
Navigator by Tufts Health Plan	449.28	1048.32	1497.60	87
Tufts Plan Spirit	361.80	844.21	1206.01	3
NHP Care (<i>Neighborhood Health Plan</i>)	370.00	863.34	1233.34	11
UniCare Indemnity Plan/Basic with CIC	874.09	1311.13	2185.22	3
UniCare Indemnity Plan/Community Choice	328.80	767.19	1095.99	30
UniCare Indemnity Plan/PLUS	470.31	1097.38	1567.69	23

Retirees and Survivors with Medicare

	Retiree/Survivor Monthly \$ (Per Person)	Number of Plans (Spouses count as an additional plan)
Health Plan	\$	
Fallon Senior Plan	13.81	0
Harvard Pilgrim Medicare Enhance	84.49	108
Tufts Health Plan Medicare Complement	31.09	23
Tufts Health Plan Medicare Preferred	6.54	17
UniCare State Indemnity Plan/Medicare Extension (OME) <i>with CIC (Comprehensive)</i>	78.35	160

Health Insurance / Property Insurance Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Health Insurance	4,375,558	4,825,000	4,925,000	100,000
Total Health Insurance	4,375,558	4,825,000	4,925,000	100,000
Property & Casualty Insurance	444,740	650,000	650,000	0
Total Property & Casualty	444,740	650,000	650,000	0
Total Department	4,820,298	5,475,000	5,575,000	100,000

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

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Supervision of Retirement	0	0	0	0
Motor Vehicle Excise	0	0	0	0
Ret. Employees Health Ins	0	0	0	0
Mosquito Control	18,637	18,699	18,699	0
Air Pollution Districts	4,722	4,710	4,710	0
Metropolitan Area Planning	4,452	6,960	6,960	0
RMV Non-Renewal Surc.	15,920	15,920	15,920	0
MBTA Chs. 161A, 825	294,510	296,211	296,211	0
School Choice	8,100	8,100	6,625	(1,475)
Charter School Assessment	179,472	170,734	157,447	(13,287)
Special Education Charge	0	0	0	0
Essex County	25,106	0	0	0
				0
Total Direct Expenses	550,919	521,334	506,572	(14,762)
				0
CHERRY SHEET OFFSET RECEIPTS				0
Racial Equality	0	0	0	0
School Lunch	6,539	6,428	6,428	0
Public Libraries	17,780	20,911	17,000	(3,911)
				0
Total Cherry Sheet Assessments & Offsets	575,238	548,673	530,000	(18,673)

Non-Departmental Budgets

Finance Committee Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	2,373	2,421	2,493	72
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	2,373	2,421	2,493	72
Services	0	0	0	0
Supplies	204	650	650	0
Other	0	0	0	0
Total Operating	204	650	650	0
Capital	0	0	0	0
Total Department	2,577	3,071	3,143	72

Law Budget

Expense Line Item	2014 Actual	2015 Budget	2016 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	237,511	115,000	125,000	10,000
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	237,511	115,000	125,000	10,000
Capital (5800-5899)	0	0	0	0
Total Department	237,511	115,000	125,000	10,000

Parking Budget

Expense Line Item	2014 Actual	2015 Budget	2016 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	4,230	6,000	7,000	1,000
Other	0	0	0	0
Total Operating	4,230	6,000	7,000	1,000
Capital	0	0	0	0
Total Department	4,230	6,000	7,000	1,000

Workers' Compensation Budget

Expense Line Item	2014 Actual	2015 Budget	2016 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	429,305	600,000	600,000	0
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	429,305	600,000	600,000	0
Capital (5800-5899)	0	0	0	0
Total Department	429,305	600,000	600,000	0

Zoning Board of Appeals Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	2,081	2,123	2,187	64
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	2,081	2,123	2,187	64
Services	0	0	0	0
Supplies	6,047	6,180	6,180	0
Other	0	0	0	0
Total Operating	6,047	6,180	6,180	0
Capital	0	0	0	0
Total Department	8,128	8,303	8,367	64

Harbormaster Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	7,523	7,674	7,904	230
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	7,523	7,674	7,904	230
Services	0	0	0	0
Supplies	4,842	13,500	13,500	0
Other	0	0	0	0
Total Operating	4,842	13,500	13,500	0
Capital (5800-5899)	0	0	0	0
Total Department	12,365	21,174	21,404	230

Weights & Measures Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	5,000	5,000	5,000	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	5,000	5,000	5,000	0
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0		0
Total Operating	0	0	0	0
Capital	0	0	0	0
Total Department	5,000	5,000	5,000	0

Constable Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Wages & Salaries	0	100	100	0
Overtime	0	0	0	0
Other Salary & Benefit	0	0	0	0
Total Wages & Salaries	0	100	100	0
Services	0	0	0	0
Supplies	0	0	0	0
Other	0	0	0	0
Total Operating	0	0	0	0
Capital	0	0	0	0
Total Department	0	100	100	0

Conservation

Expense Line Item	2014 Actual	2015 Budget	2016 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	500	500	500	0
Other	504	800	800	0
Total Operating	1,004	1,300	1,300	0
Capital	0	0	0	0
Total Department	1,004	1,300	1,300	0

Unclassified Budget

Expense Line Item	2014 Actual	2015 Budget	2016 Budget	Dollar Variance
Town Reports	2,058	3,000	3,000	0
Telephones	35,618	29,500	30,000	500
Street Lighting	167,095	185,000	185,000	0
Reserve Fund	168,003	215,000	175,000	(40,000)
Audit	40,961	55,000	57,500	2,500
Historical Commission	1,323	1,250	1,250	0
Medicare Tax	424,167	435,000	450,000	15,000
Stabilization Fund	50,000	500,000	250,000	(250,000)
Capital Stablization Fund	50,000	100,000	100,000	0
Unemployment	4,580	0	5,000	5,000
Unpaid Bills	0	0	0	0
OPEB Trust Fund	500,000	500,000	250,000	
Total Unclassified Expenses	1,443,805	2,023,750	1,506,750	(267,000)

Financial Plan Enterprise Fund

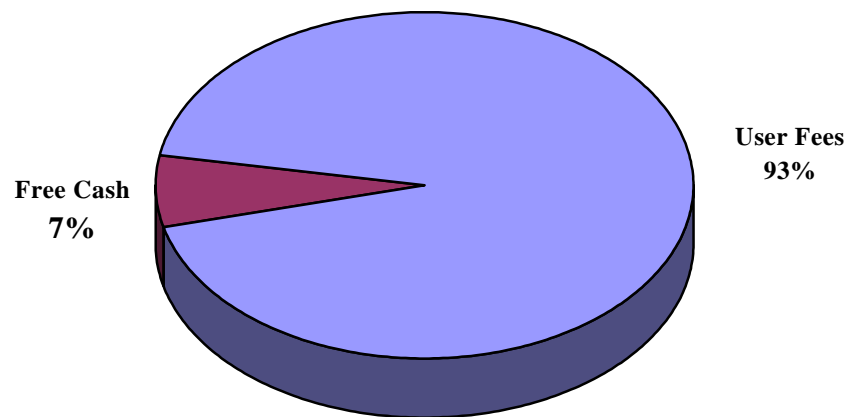
Overview

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 16, the sources and uses of funds in the Water and Sewer Enterprise Fund Budgets total \$5,958,455. Water Enterprise Fund revenues derived strictly from user charges total \$3,602,200 and Sewer Enterprise Fund revenues derived from user charges total \$2,356,255. The chart below shows the breakdown of revenues in the Enterprise Fund for FY 16.

FY 16 Enterprise Fund Revenue Sources

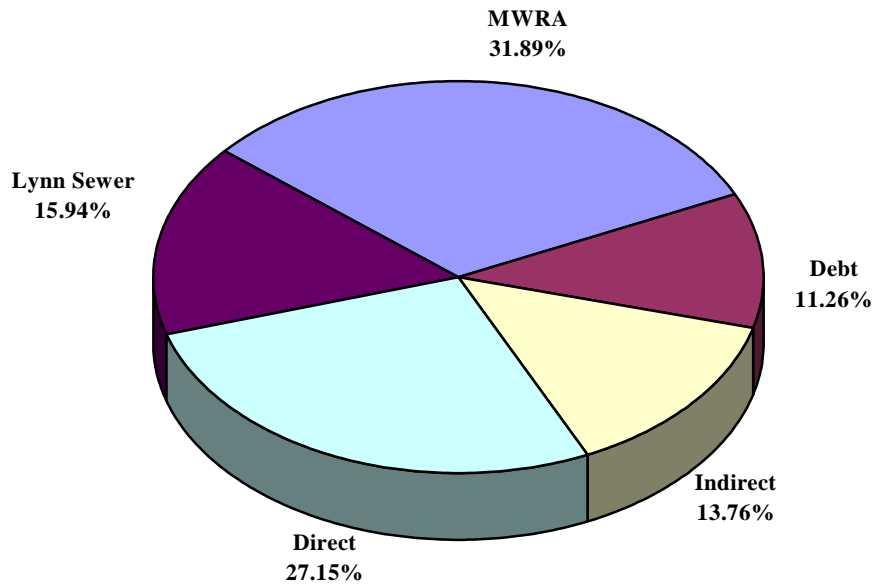
Total \$5,958,455



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 16, the main use of funds in the Enterprise Fund Budgets continues to be the MWRA and Lynn Sewer Assessments, which combined makes up \$2,850,000 or 48% of the total Enterprise Fund Budgets expense level. The chart on the following page details the uses of funds in the FY 15 budget.

FY 16 Enterprise Fund Expenses

Total \$5,958,455



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 2016 Enterprise Fund Budgets reflect a decrease of .6% or \$36,332 when compared to Fiscal 2015.

Water & Sewer

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

Previous Year Accomplishments:

- Completed construction of the Stacey's Brook Water Quality Improvements Project on both Essex Ave and Banks Road;
- Completed design and partial construction of the Paradise Road Water Main Project which included cleaning and lining a section of the 12" water main on Paradise Road and relaying an additional section of 12" water main on Paradise Road;
- Completed design and construction of the Lodge and Muriel Road Water Main Project which included relaying a new 8" water main on both Lodge and Muriel Roads;
- Completed town-wide Backflow testing;
- Started Town-Wide drainage study;
- Obtained \$70,100 grant to further the Town-Wide Drainage study;
- Obtained \$50,000 grant from the Department of Environmental Protection to clean drainage brooks, clean beaches and plant trees.

FY16 GOALS

- Complete phase I of the drainage improvements to lower Paradise Road by June 2016;
- Complete Odor Mitigation noise remediation project by December 2015;
- Continue addressing water quality issues at the Stacey's Brook Outfall by June 2016;
- Complete construction of the Paradise Road Water Main Project by June 2016;
- Continue to secure funds through the new MWRA Local Water System Assistance Program (LWSAP) for future water system upgrades by December 2015;
- Continue a Town-Wide drainage study to supplement the lower Paradise Road drainage study already completed by December 2015;
- Complete bi-annual leak detection survey by March 2016;
- Continue drainage improvements to lower Paradise Road through June 2016.

Enterprise Funds Personnel Listing

Department	Title	FY15 STAFF POS.	FY16 STAFF POS.	VARIANCE + / (-)
Utilities	Director	.5	.5	0
	Assistant Town Engineer	1	1	0
	Facilities Manager	0	0	0
	Working Foreman	1	1	0
	MEOS	4	4	0
	Clerical	2	2	0
	MEO	6	6	0
Total		13.5	13.5	0

Enterprise Funds Revenues and Expenditures

Water Enterprise Budget

	Fiscal Year 2015	Fiscal Year 2016	Dollar Var.	% Var.
Revenues:				
User Charges	3,263,018	3,302,200	39,182	1.2%
Free Cash	300,000	300,000	0	0%
	3,563,018	3,602,200	39,182	1.1%
Expenditures:				
Salaries	420,947	418,340	(2,607)	(0.6%)
Supplies/Expenses	298,948	269,745	(29,203)	(9.8%)
Debt	508,123	579,115	70,992	14%
Reserve Fund	25,000	25,000	0	0%
MWRA Assessment	1,900,000	1,900,000	0	0%
Indirect Costs	410,000	410,000	0	0%
	3,563,018	3,602,200	39,182	1.1%

Sewer Enterprise Budget

	Fiscal Year 2015	Fiscal Year 2016	Dollar Var.	% Var.
Revenues:				
User Charges	2,331,779	2,256,255	(75,524)	(3.2%)
Free Cash	100,000	100,000	0	0%
	2,431,779	2,356,255	(75,524)	(3.1%)
Expenditures:				
Salaries	424,520	411,644	(12,876)	(3.0%)
Supplies/Expenses	449,070	462,856	13,786	3.1%
Debt	168,185	91,755	(76,430)	(45.4%)
Reserve Fund	30,000	30,000	0	0%
Lynn Sewer	950,000	950,000	0	0%
Indirect Costs	410,000	410,000	0	0%
	2,431,779	2,356,255	(75,520)	(3.1%)

**REPORT OF THE SWAMPSCOTT
CAPITAL IMPROVEMENT COMMITTEE
FISCAL YEAR 2016**

Submitted April 8th, 2015

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

GENERAL

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

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

Warrant Articles for FY2016

The CIC received twenty three (23) departmental requests, which met the definition of a capital expenditure. The associated total dollar cost of these requests is **\$4,842,466.00**. Under town by-laws, to qualify as a capital expenditure, a requested purchase or project must have a cost of at least \$20,000 and have an anticipated useful life of at least three years.

This year, several large dollar amount requests were submitted by various interests and town departments. The school department and the "All Blue Foundation" requests totaled \$2,866,000.00. These requests account for nearly 60% of the requested funding in capital improvements in FY 2016.

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 FY16 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.

FY2016
CIC Recommendations

Table 1, attached, shows the capital expenditures recommended by the CIC for approval by the May 2015 / FY 2016 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 **\$4,842,466.00**. The CIC recommends that **\$4,755,063.00** of the **\$4,842,466.00** departmental requests be approved by Town Meeting.

The CIC will report on the FY 2016 requests and our recommendations at the annual Town Meeting in May 2015.

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

Respectfully Submitted,
The Capital Improvement Committee:

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

Town of Swampscott 5 Year Capital Improvement Plan									
			Amount Recommended for FY 16	Amount Requested					
		FY16-FY20							FUNDING
PROJECT/TITLE		COST		FY16	FY17	FY18	FY19	FY20	SOURCE
DEPARTMENT OF PUBLIC WORKS									
Water main replacement		\$2,250,000	\$250,000	\$250,000	\$500,000	\$500,000	\$500,000	\$500,000	MWRA Loan
Chapter 90 Program		\$2,275,000	\$451,000	\$451,503	\$451,503	\$451,503	\$451,503	\$451,503	Grant
Pavement management program		\$2,625,000	\$475,000	\$475,000	\$500,000	\$525,000	\$550,000	\$575,000	Taxes
Open space improvements		\$150,000	\$150,000	\$50,000	\$55,000	\$60,000	\$65,000	\$70,000	Taxes
Public building maintenance		\$550,000	\$100,000	\$100,000	\$105,000	\$110,000	\$115,000	\$120,000	Taxes
DPW fleet replacement		\$640,000	\$160,000	\$160,000	\$100,000	\$125,000	\$125,000	\$150,000	Free Cash
Wastewater infrastructure		\$376,000	\$81,000	\$81,000	\$50,000	\$70,000	\$75,000	\$100,000	Sewer Rates
Cassidy Park seawall outflow		\$20,000	\$20,000	\$20,000					
Surf rake		\$85,000	\$85,000	\$85,000					
Drainage improvements		\$3,200,000			\$800,000	\$800,000	\$800,000	\$800,000	
Scan/index engineering drawings		\$50,000			\$50,000				
Sewer main re-lining		\$2,000,000			\$500,000	\$500,000	\$500,000	\$500,000	
Field verification of GIS		\$75,000				\$75,000			
	TOTAL REQUESTED	\$14,296,000	\$1,772,000	\$1,672,503	\$3,111,503	\$3,216,503	\$3,181,503	\$3,266,503	
FIRE DEPARTMENT									
Replace command vehicle		\$56,400	\$42,500	\$56,400					Free Cash
Wired fire alarm systems		\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Taxes
Emergency operations center		\$41,000	\$0	\$41,000					
Attic storage development		\$36,000	\$0	\$36,000					
Engine 22 Replacement		\$600,000				\$600,000			
	TOTAL REQUESTED	\$858,400	\$67,500	\$158,400	\$25,000	\$625,000	\$25,000	\$25,000	
POLICE DEPARTMENT									
Technology upgrade		\$24,563	\$24,563	\$24,563					
Radio upgrade		\$25,000	\$25,000	\$25,000					
Replace traffic speed board		\$20,000	\$0	\$20,000					
Replace two motorcycles		\$27,000			\$27,000				Free Cash
Replace Chief's vehicle		\$35,000			\$35,000				
Replace portable radios		\$27,800			\$27,800				
Firearms training simulator		\$32,128				\$32,128			
Replace control unit radio		\$21,000					\$21,000		
Replace ballistic vests		\$30,000						\$30,000	
	TOTAL REQUESTED	\$242,491	\$49,563	\$69,563	\$89,800	\$32,128	\$21,000	\$30,000	
PLANNING DEPARTMENT									
Housing production plan		\$25,000	\$0	\$25,000					
	TOTAL REQUESTED	\$25,000	\$0	\$25,000					
LIBRARY DEPARTMENT									
Elevator		\$100,000		\$100,000					
Rest Room/Painting		\$40,000	\$0		\$40,000				
Exterior renovations		\$40,000	\$0			\$40,000			
Technology upgrade		\$25,000	\$0				\$25,000		
Flooring		\$20,000	\$0					\$20,000	
	TOTAL REQUESTED	\$225,000	\$0	\$100,000	\$40,000	\$40,000	\$25,000	\$20,000	

SCHOOL DEPARTMENT									
Technology upgrade		\$1,630,000	\$71,000	\$105,000	\$265,000	\$280,000	\$170,000	\$80,000	Taxes
Replace Hadley boilers & roof		\$450,000	\$450,000	\$450,000					Taxes
Clarke School ADA Compliance		\$695,000	\$695,000	\$540,000					Taxes
Plow truck with sander		\$45,000	\$0	\$45,000					Free Cash
	TOTAL REQUESTED	\$2,820,000	\$1,216,000	\$1,140,000	\$265,000	\$280,000	\$170,000	\$80,000	
PHILLIPS FIELD UPGRADE									
Replace Turf Field									
	TOTAL REQUESTED	\$1,650,000	\$1,650,000	\$1,650,000					
	5 Year GRAND TOTALS	\$20,116,891			\$7,062,606	\$8,387,262	\$6,845,006	\$6,843,006	
			\$4,755,063	\$4,815,466					

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.

\$1,650,000 for Phillips Field Upgrade to a Turf Field.



SWAMPSCOTT PUBLIC SCHOOLS

Superintendent's FY 16 BUDGET



SWAMPSCOTT PUBLIC SCHOOLS

Pamela R. H. Angelakis, M.A., M.Ed.
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Swampscott, MA 01907
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Email: angelakis@swampscott.k12.ma.us

February 4, 2015

Dear School Committee,

I am pleased to submit the Superintendent's Proposed Budget for Fiscal Year 2016. The School Department has been most fortunate to have shared with general government, Dave Castellarin, Town Accountant, since May of 2014. In his capacity as Finance Coordinator for the District, Dave has helped to improve procedures and structures in our Business Office. His skills, knowledge, and expertise in the area of accounting and MUNIS have been invaluable for moving our district forward and solidifying our Principals' ownership for their building based budgets that were established last year. As a result of his leadership skills, I am confident the School Department finances and budget are fiscally stronger.

Meeting with my Cabinet, and prior to meeting with the Leadership Team, we determined there were several District Goals that needed to be addressed.

- Last year, I made a commitment to the community that the District would follow a multi- year plan to support our school libraries by reinstating cuts that were made to personnel in this area. As a result, a Middle School Library/Media Specialist is being added to the FY16 budget.
- For a number of years the Swampscott Public Schools has had difficulty recruiting and retaining quality substitutes. Our team felt that one of the primary reasons was our low daily rate of \$65.00/day. I conducted a survey with my colleagues in November (See attached) and it confirmed for me that our low rate is indeed one of the factors. Therefore, substitute lines in each of the buildings were increased in order to raise our daily rate to \$75.00/day.
- For many years, Swampscott has been trying to develop a Multi-Year Curriculum Review Cycle Plan. For implementation, funding is required and therefore, a line item has been created to support this plan.
- PTOs/PTAs/PTFs at individual schools funded the start-up costs for Destiny Library Software (K-12) for the FY15 school year. The District committed to absorbing the maintenance costs in the operating budget by September of 2015.

Other items that were addressed include:

- Salary increases for all positions and anticipated salary increases for ESP, Administrative Assistant, and Custodian Collective Bargaining.

- In the FY 15 budget a portion of elementary custodians' salary and custodial overtime was being funded out of revolving accounts, this has been corrected.
- In the FY 15 budget a portion of Technology Specialist, Stephen Silbert's salary is being funded by general government for technical assistance at Town Hall. In FY 16 his entire salary will come out of our operating budget and he will no longer be assisting at Town Hall.
- In FY 15 the Field House electricity costs were in the High School budget, this has been moved to the District Budget.
- All individual school Instructional Technology Maintenance lines were increased to realistically reflect the needs at the buildings.
- Each individual school will continue to have a Textbook Replacement line for incidental replacement costs. However, this line has been decreased and the remaining funds have been added to schools' Educational Materials lines.

On January 21st, the Leadership Team met to review the FY15 Three Year Projected Needs List for additional staffing. It was clear in analyzing our projected needs for 2015-2016, that with the change in leadership there was a change in focus. A list was generated of 23 positions/17.9 FTEs that the Leadership Team felt we needed. (See attached)

On February 4th, the Leadership Team narrowed that list down to 6 positions/3.6 FTEs with an additional request of 3 positions/2.5 FTEs if more money should become available. (See attached)

In conclusion, I am confident we are presenting an FY16 Proposed Budget that continues to reflect the needs of our students. It is a result of a collaborative and cooperative effort of the Leadership Team, who developed creative ways to address our current needs with long-range planning and forethought into how to impact the most students (K-12) with only a few additional FTEs across all levels and departments.

Sincerely,

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

Superintendent of Schools

MISSION STATEMENT

The mission of the Swampscott Public Schools is to...

- Promote academic excellence for ALL students by supporting teaching and learning.
- Prepare ALL graduates for achieving success in college, career, and citizenship.
- Build respectful, caring relationships among all members of our community.
- Develop and nurture a culture of reflection, creativity, and commitment to continuous improvement.

SIGNIFICANT CHANGES

The Swampscott School Department had a change in leadership with the appointment of a new Superintendent of Schools, Clarke School Principal and Hadley School Principal.

FY16 GOALS

Elementary Schools

- By September 2016,
 - Implement Reader's Workshop/Balanced Literacy with materials needed to make this successful;
 - Increase books and materials for classroom libraries by 35% focused on non-fiction materials to support Reader's Workshop initiative for K-4;
 - Professional Development Opportunities in Reading for teachers (Project Read Foundations);
- By June 2016
 - Implement Reader's Workshop school wide K-4 and facilitated by K-8 District Literacy Coach;
 - Implement school wide guided reading groups in every classroom based on BAS (District wide) assessments data and student reading strategies.

Swampscott Middle School

- Continue to update the social/emotional curriculum to all students at SMS by June 2016;
- Continue the integration of the use of technology across all grades (Piloting chrome books and tablets, as well as the COWs the building has) by June 2016;
- Continue to support the districts professional development initiative via monthly early release days, and having measured outcome at the end of the year by June 2016 ;
- Measure student growth by using benchmark testing, and planning support services for those students who require additional instruction by June 2016
- Pilot Balanced Literacy in grades 5 through 8 by June 2016.

Swampscott High School

- Increase student participation in music classes and marching band by 10% for the 2015- 2016 school year;
- Decrease class sizes and increase elective offerings in the Social Studies department for the 2015-16 school year;
- Improve administrative oversight and communication related to athletics, through the addition of a full-time Athletic Director for the 2015-16 school year;
- Bring Swampscott High School into compliance with state requirements regarding physical education instruction for all students by the 2016-17 school year.

District

- Maintain the District's commitment to re-establishing solid Library Programs by reinstating the Middle School Library/Media Specialist by September 2015;
- Develop a (3 to 5 year) Curriculum Review Cycle K-12 and establish a line item in the District Budget to support this plan by September 2015;
- Create a full-time, full-year, nonunion Human Resources position for the School Department by August 2015;
- PTOs/PTAs/PTFs at individual schools funded the start-up costs for Destiny Library Software for the FY15 school year. The District committed to absorbing the maintenance costs in the operating budget by September of 2015.

FY16 Budget Highlights

Salary Increases for all positions have been included; Middle School Librarian added;

\$100,000 District Textbook replacement line added;

All custodians from elementary schools funded in budget;

Custodian overtime funded in budget;

Increased substitute line in all schools to accommodate daily rate increase;

School Business Administrator line adjusted to reflect contract;

Increased Tech Coordinator line to accommodate \$10,000 pay for Steve Silbert;

Shifted field house electric from High School Budget to District Budget;

Increased all Instructional Technology Maintenance lines to \$10,000 from \$1,000;

- Shifted money from each school's textbook replacement line to regular education materials line;

Added Human Resource person;

Added ELL Stipend;

Added .5 MS Guidance Secretary;

Added 1.0 MS Resource Teacher;

Added FT HS Athletic Director;

Added .5 Stanley Literacy Tutor;

Added ELL Tutor;

Added .2 Assistive Tech;

Increased Legal for District and SPED;

HS Library Book line increase.

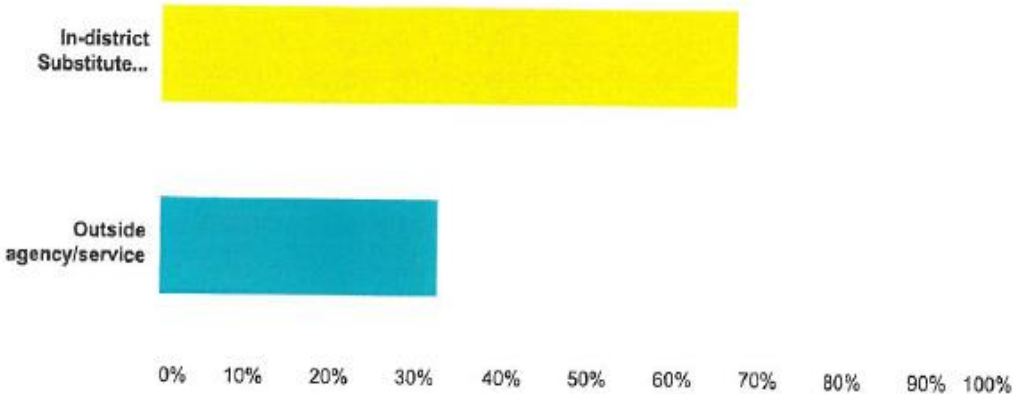
Budget Funding

	FY15	FY16	FY16	FY16	
	Approved Budget		Revolving	Grants	Town
Clarke	\$ 2,161,714	\$ 2,459,150	\$ 18,000	\$ 195,391	\$ 2,245,759
Hadley	\$ 2,382,600	\$ 2,706,499	\$ 29,000	\$ 181,355	\$ 2,496,144
Stanley	\$ 2,429,212	\$ 2,704,061	\$ 19,000	\$ 126,919	\$ 2,558,142
MS	\$ 6,347,681	\$ 7,113,572	\$ 181,700	\$ 210,862	\$ 6,721,010
SHS	\$ 6,862,253	\$ 7,535,175	\$ 183,993	\$ 242,236	\$ 7,108,946
District Admin	\$ 4,897,540	\$ 5,575,265	\$ 48,000	\$ 173,435	\$ 5,353,830
District Subtotal	\$ 25,081,000	\$ 28,093,722	\$ 479,693	\$ 1,130,198	\$ 26,483,831
Encumbrances					
Salary Deficit		\$ -			\$ -
	\$ 25,081,000	\$ 28,093,722			\$ 26,483,831
<i>Circuit Breaker</i>	\$ 434,420	\$ 327,831			\$ 327,831
<i>Grants</i>	\$ 1,134,378	\$ 1,130,198			
<i>Revolving Accounts</i>	\$ 589,693	\$ 479,693			
<i>Pre-Pay Carry Forward</i>	\$ 373,394	\$ -			\$ -
Other Funding Total	\$ 2,531,885	\$ 1,937,722			\$ 327,831
<i>District Operational Spending</i>	\$ 27,612,885	\$ 26,156,000			\$ 26,156,000
TOWN FUNDING	\$ 25,081,000	\$ 26,156,000			\$ 26,156,000

2015-2016 (as of 3/2014)			FTE	Proj FY15 Salary
1	* Library/Media Specialist (1)	MS	1.0	\$60,000
2	* Guidance Clerical	MS	0.5	\$40,000
3	Guidance Counselor	SHS	1.0	\$60,000
4	SPED Behavior	SHS	1.0	\$60,000
5	School Pyschologist	SHS/MS	1.0	\$60,000
6	Permanent Substitute (2)	Clarke/Hadley	2.0	\$60,000
7	K ESP	C/H/S	3.0	\$22,920
8	Teacher-PE/Health	SHS	1.0	\$60,000
9	Curriculum Leader	SHS	1.0	\$60,000
Total				\$482,920
2015-2016 (requests as 1/2015)			FTE	Proj FY16 Salary
1	ELL Tutor	MS	0.4	\$15,000
2	Guidance Clerical	MS	0.5	\$20,000
3	Life Skills	MS	1.0	\$60,000
4	Administrative Asst.	Elementary	negot.	\$0
5	Literacy Tutors	Stanley	0.5	\$20,000
6	Inclusion Teacher	Stanley/MS	0.5	\$30,000
7	Resource Teacher	MS	1.0	\$55,000
8	Music Teacher	MS/HS	0.5	\$30,000
9	Foreign Language	HS	1.0	\$60,000
10	Security Monitor	HS	1.0	\$32,600
11	Athletic Director	HS	1.0	\$70,000
12	Physical Education	HS	1.0	\$60,000
13	Tom Reid	HS	0.5	\$0
14	Literacy Coach	K-8	1.0	\$60,000
15	Assistive Tech	Spec Ed	0.2	\$10,000
16	Speech	Spec Ed	0.2	\$10,000
17	ESP	Spec Ed	1.0	\$25,000
18	ABA Tutor (2)	Spec Ed	1.0	\$50,000
19	Human Resource	District	1.0	\$65,000
20	Data Manager	District	1.0	\$0
21	Technology Specialist	District	1.0	\$50,000
22	Nurse	District	1.0	\$50,000
23	STEM Consultant (1)	from Gelfund	1.0	\$80,000
Total				\$852,600
2015-2016 (agreed upon as of 2/2015)			FTE	Proj FY16 Salary
1	ELL Tutor	MS	0.4	\$15,000
2	Guidance Clerical	MS	0.5	\$20,000
3	Literacy Tutors	Stanley	0.5	\$20,000
4	Resource Teacher	MS	1.0	\$55,000
5	Athletic Director	HS	1.0	\$60,000
6	Admin Human Resource	District	1.0	\$65,000
7	Dept Chair ELL	District	STIPEND	\$8,024
8	Assistive Tech	Spec Ed	0.2	\$10,000
Total				\$253,024
1	Guidance Counselor	MS	1.0	\$65,000
2	STEM Consultant (1)	from Gelfund	1.0	\$80,000
3	Music Teacher	MS/HS	0.5	\$30,000
4	Literacy Coach	K-8	1.0	\$60,000

Q1 Do you have an in-district Substitute Coordinator who calls substitutes daily or do you use an outside agency/service?

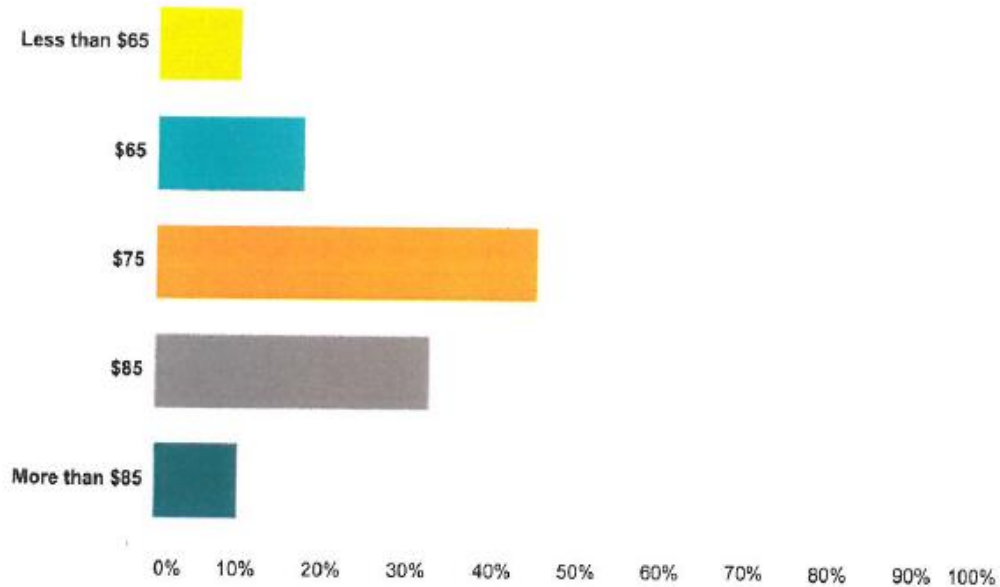
Answered: 40 Skipped: 2



Answer Choices	Responses	
In-district Substitute Coordinator	67.50%	27
Outside agency/service	32.50%	13
Total		40

Q2 What is the daily rate for substitutes in your district?

Answered: 40 Skipped: 2



Answer Choices

Less than \$65

\$65

\$75

\$85

More than \$85

Responses

10.00%

17.50%

45.00%

32.50%

10.00%

4

7

18

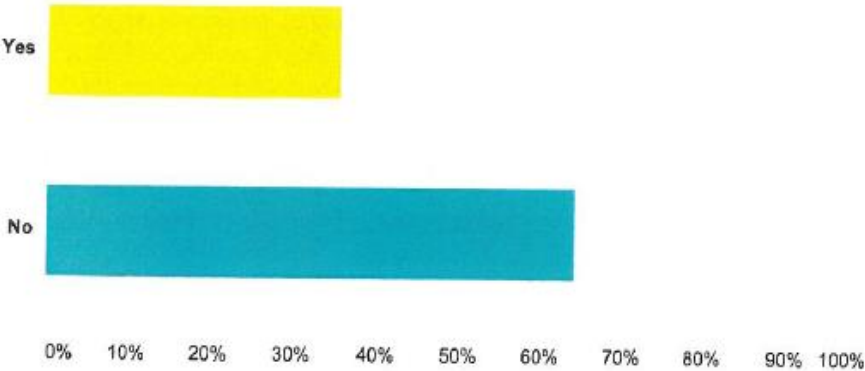
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Total Respondents: 40

Q3 Is there a different pay per day for retired teachers or certified educators?

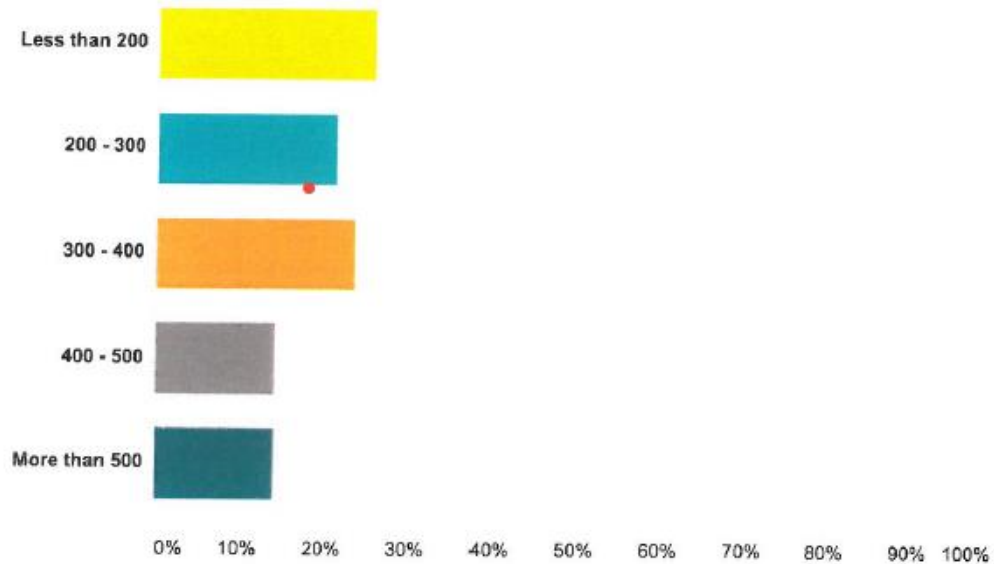
Answered: 42 Skipped: 0



Answer Choices	Responses	
Yes	35.71%	15
No	64.29%	27
Total Respondents: 42		

Q4 How large is your K-12 staff, including ESPs, ABA Tutors, Teachers, Specialists, etc?

Answered: 42 Skipped: 0



Answer Choices

Less than 200

200 - 300

300 - 400

400 - 500

More than 500

Responses

26.19%

21.43%

23.81%

14.29%

14.29%

11

9

10

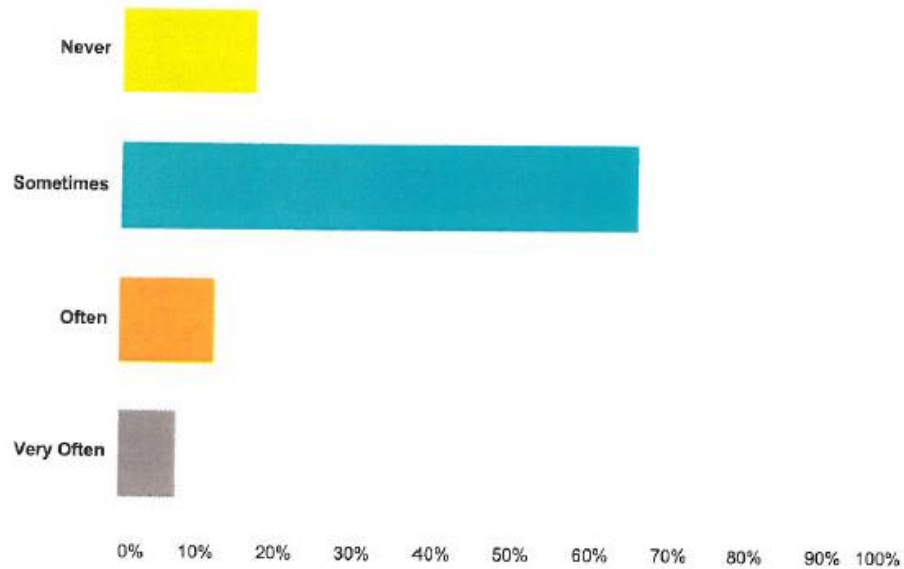
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6

Total Respondents: 42

Q5 How often are your buildings without substitutes?

Answered: 41 Skipped: 1

**Answer Choices**

Never

Sometimes

Often

Very Often

Responses

17.07%

65.85%

12.20%

7.32%

7

27

5

3

Total Respondents: 41

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

At A Glance Report for Swampscott

Socioeconomic	
County	ESSEX
School Structure	K-12
Form of Government	REPRESENTATIVE TOWN MEETING
2012 Population	13,919
2012 Labor Force	7,625
2012 Unemployment Rate	5.30
2011 DOR Income Per Capita	61,461
2009 Housing Units per Sq Mile	1944.26
2011 Road Miles	46.39
EQV Per Capita (2012 EQV/2012 Population)	170,342
Number of Registered Vehicles (2012)	13,233
2012 Number of Registered Voters	10,257

Bond Ratings	
Moody's Bond Ratings as of December 2014*	Aa2
Standard and Poor's Bond Ratings as of December 2014*	

*Blank indicates the community has not been rated by the bond agency

Fiscal Year 2015 Estimated Cherry Sheet Aid	
Education Aid	3,159,445
General Government	1,238,525
Total Receipts	4,397,970
Total Assessments	521,334
Net State Aid	3,876,636

Fiscal Year 2015 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	2,347,019,493	40,251,384	17.15
Open Space	0	0	0
Commerical	124,326,233	3,944,871	31.73
Industrial	11,331,300	359,542	31.73
Personal Property	33,914,490	1,076,107	31.73
Total	2,516,591,516	45,631,904	

Fiscal Year 2015 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	45,631,905	73.75
State Aid	4,397,970	7.11
Local Receipts	10,084,542	16.3
Other Available	1,755,702	2.84
Total	61,870,119	

Fiscal Year 2015 Proposition 2 1/2 Levy Capacity	
New Growth	701,395
Override	
Debt Exclusion	2,862,270
Levy Limit	45,920,256
Excess Capacity	288,352
Ceiling	62,914,788
Override Capacity	19,856,802

Other Available Funds		
2014 Free Cash	FY2013 Stabilization Fund	FY2015 Overlay Reserve
2,587,853	1,392,625	337,536

Fiscal Year 2015 Average Single Family Tax Bill**	
Number of Single Family Parcels	3,443
Assessed Value of Single Family	522,531
Average Single Family Tax Bill	8,961
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,846
Fiscal Year 2014	5,020

Swampscott issues tax bills on a Quarterly basis

**For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2013 Schedule A - Actual Revenues and Expenditures

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	51,135,865	5,023,188	202,894	6,140,852	22,493	62,525,292
Expenditures	51,688,976	4,960,024	9,261,669	5,122,804	40,665	71,074,138
Police	3,459,649	0	0	0	0	3,459,649
Fire	3,079,991	0	0	0	0	3,079,991
Education	24,308,067	3,181,713	40,235	0	0	27,530,015
Public Works	874,147	682,918	124,746	5,122,804	0	6,804,615
Debt Service	5,738,551					5,738,551
Health Ins	4,783,744				0	4,783,744
Pension	3,778,910				0	3,778,910
All Other	5,665,917	1,095,393	9,096,688	0	40,665	15,898,663

Total Revenues and Expenditures per Capita

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	3,673.8	360.9	14.6	441.2	1.6	4,492.1
Expenditures	3,713.6	356.3	665.4	368.0	2.9	5,106.3

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

[Click here to see if the Division of Local Services' Technical Assistance Section has conducted a financial management review or other analysis for Swampscott](#)

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	7,625	7,221	404	5.3%	6.7%
2013	7,571	7,174	397	5.2%	7.0%
2014	7,760	7,478	282	3.6%	4.8%

**Public Services
Annualized Statistics
2014**

Trash and Recycling

Number of miles of curbmile swept per week.	5
Tons of curbside trash picked up.	3,937
Tons of curbside recycled material picked up.	1,292
Tons of leaves and yard waste picked up.	330

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

2014 Fire Department Incidents by Type

Incident Type		Total Incidents:
100	Fire, other	3
111	Building fire	17
113	Cooking fire, confined to container	16
118	Trash or Rubbish Fire, contained	2
131	Passenger vehicle fire	4
140	Natural vegetation fire, other	4
141	Forest, woods or wildland fire	2
142	Brush, or brush and grass mixture fire	4
143	Grass fire	1
151	Outside rubbish, trash or waste fire	2
160	Special outside fire, other	1
210	Overpressure rupture from steam, other	1
251	Excessive heat, scorch burns with no ignition	5
300	Rescue, emergency medical call (EMS) call, other	26
311	Medical assist, assist EMS crew	615
320	Emergency medical service incident, other	22
321	EMS call, excluding vehicle accident with injury	222
322	Vehicle accident with injuries	35
323	Motor vehicle/pedestrian accident (MV Ped)	7
324	Motor vehicle accident with no injuries	73
331	Lock-in (if lock out , use 511)	6
353	Removal of victim(s) from stalled elevator	2
360	Water and Ice related Rescue, other	1
361	Swimming/recreational water areas rescue	2
400	Hazardous condition, other	4
411	Gasoline or other flammable liquid spill	2
412	Gas leak (natural gas or LPG)	26
413	Oil or other combustible liquid spill	2
424	Carbon monoxide incident	23
440	Electrical wiring/equipment problem, other	11
441	Heat from short circuit (wiring), defective/worn	7
442	Overheated motor	2
443	Light ballast breakdown	1
444	Power line down	5
445	Arcing, shorted electrical equipment	4
463	Vehicle accident, general cleanup	36
500	Service Call, other	9
510	Person in distress, other	32
511	Lock-out	60
520	Water problem, other	12
522	Water or steam leak	21
531	Smoke or odor removal	17
541	Animal problem	1
542	Animal rescue	3
550	Public service assistance, other	6
551	Assist police or other governmental agency	11
553	Public service	12

Incident Type	Total Incidents:
554 Assist invalid	57
555 Defective elevator, no occupants	1
561 Unauthorized burning	3
571 Cover assignment, standby, moveup	7
600 Good intent call, other	25
611 Dispatched & canceled en route	72
622 No incident found on arrival at dispatched address	1
631 Authorized controlled burning	1
650 Steam, other gas mistaken for smoke, other	2
651 Smoke scare, odor of smoke	9
661 EMS call, party transported by non-fire agency	3
671 Hazmat release investigation w/ no hazmat	2
700 False alarm or false call, other	36
711 Municipal alarm system, malicious false alarm	4
712 Direct tie to FD, malicious/false alarm	1
713 Telephone, malicious false alarm	1
715 Local alarm system, malicious false alarm	1
730 System malfunction, other	22
731 Sprinkler activation due to malfunction	1
733 Smoke detector activation due to malfunction	32
734 Heat detector activation due to malfunction	3
735 Alarm system sounded due to malfunction	12
736 CO detector activation due to malfunction	13
740 Unintentional transmission of alarm, other	26
741 Sprinkler activation, no fire - unintentional	2
743 Smoke detector activation, no fire - unintentional	49
744 Detector activation, no fire - unintentional	24
745 Alarm system sounded, no fire - unintentional	45
746 Carbon monoxide detector activation, no CO	23
900 Special type of incident	1
911 Citizen complaint	4
Total Number of Incident Types: 79	Total 1,861

2014 Swampscott Police Runs

Incident Type Groups	Totals
911 HANG	164
A&B	7
A&B DW	6
ACCDNT < \$1000	60
ALARM	895
ALARM : FIRE	60
ANIMAL BITE	8
ANIMALS: ALL	280
ARREST	140
ASS AGENCY	69
ASSAULT	8
ASST AMB	7
ASST COP	11
B&E MV NOW	2
B&E MV PAST	23
B&E NOW!	11
B&E PAST	34
BELL/HOR	7
BOMB THREAT	0
BUILDING CK	1,981
CARE CALL	46
CK AREA	1,338
CK PER	104
CON/SCAM	26
DISTURB	171
DOA	3
DOMES*1*	46
DOMES*2*	38
DRUGS	7
DRUNK	11
ERR OPERATOR	60
ESCORT	21
FIGHT	18
FIRE ALL	59
GANG	1
GUNSHOT	8
HAZ CONDITION	243
HAZMAT	13
INVEST	172
JUV PROB	60
LARCENY	169
LOCKOUT	27
LOST ART	48
MEDCHILD	21
MEDICAL	880
MISS PER	25

Incident Type Groups	Totals
MURDER	0
MV FOUND	1
MV PARK	612
MV PROB	160
MV STOP	2,509
MV THEFT	9
MVA ACC	259
MVA H&R	91
MVA W/PI	34
MVCONTRO	37
NEIGHBR PROBLEM	37
NOISE	158
NOTIFY	76
ORD VIOL	14
OTHER CR	25
OTHER D	27
OTHER MV	25
OTHER PR	24
OTHER SV	293
OVERDOSE	5
P&W	776
PANHANDL	8
PHONE	23
PINK PPR	6
PR TRANS	14
PRIS SCK	1
PROWLER	7
REC PROP	79
ROBBERY	6
SCHOOL DISTURB	2
SERVE PA	167
SEXASSLT	3
SHOPLIFT	28
SUICIDAL PERSON	14
SUSPICIS	470
THREATS	27
TRAFF ENF POST	583
TRESPASS	12
UN GUEST	19
UNK PROB	13
VANDAL MV	31
VANDALS	36
VIO HARSS ORD	4
WELL BEING CHK	188
Totals	14,215

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 FY15	DEPARTMENT REQUEST FY16	ADMINISTRATOR RECOMMENDED FY16
I. REVENUES			
TAX LEVY	42,356,591	44,134,436	44,134,436
DEBT EXCLUSION	2,795,392	2,728,103	2,728,103
NEW GROWTH	701,395	400,000	400,000
SUBTOTAL	45,853,378	47,262,539	47,262,539
LOCAL RECEIPTS	2,719,997	2,700,000	2,700,000
NAHANT TUITION	1,366,049	1,266,770	1,266,770
EST CHERRY SHEET	4,370,631	4,370,631	4,370,631
INTERGOVERNMENTAL	820,000	820,000	820,000
SUBTOTAL	9,276,677	9,157,401	9,157,401
TOTAL REVENUE	55,130,055	56,419,940	56,419,940
II. EXPENSES			
TOWN BUDGETS	12,328,980	12,799,749	12,695,590
SCHOOL BUDGET	25,081,000	26,156,000	26,156,000
VOCATIONAL SCHOOL	758,416	607,500	607,500
SHARED EXPENSES			
HEALTH INSURANCE	4,825,000	4,900,000	4,925,000
RETIREMENT	4,240,122	4,454,312	4,454,312
MEDICARE	435,000	450,000	450,000
PROPERTY & CASUALTY INSURANCE	650,000	650,000	650,000
WORKER'S COMPENSATION	435,000	435,000	435,000
UNCOMPENSATED BALANCES	50,000	150,000	125,000
RESERVE FUND	215,000	175,000	175,000
DEBT	4,799,815	4,583,217	4,583,217
TOWN AUDIT	55,000	57,500	57,500
CAPITAL STABILIZATION	100,000	100,000	100,000
STABILIZATION	500,000	250,000	250,000
OPEB TRUST FUND	500,000	250,000	250,000
OVERLAY PROVISIONS	350,000	250,000	250,000
ASSESSMENTS/OFFSETS	548,673	530,000	530,000
STM OCTOBER 2014	196,772	-	-
TOTAL EXPENSES	56,068,778	56,798,278	56,694,119
BALANCE AVAILABLE	(938,723)	(378,338)	(274,179)
ONE TIME REVENUES			
ASSESSORS OVERLAY	25,000	-	-
FREE CASH	1,200,000	300,000	300,000
STABILIZATION	-		
SALE OF LOTS FUND	-		
EXCESS/(DEFICIT)	286,277	(78,338)	25,821
ENTERPRISE FUNDS			
WATER RECEIPTS	3,563,018	3,599,700	3,602,200
SEWER RECEIPTS	2,431,779	2,353,755	2,356,255
SEWER EXPENSES	2,431,779	2,353,755	2,356,255
WATER EXPENSES	3,563,018	3,599,700	3,602,200
TOTAL BUDGET	62,063,575	62,751,733	62,652,574

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>GENERAL GOVERNMENT</u>					
<u>MODERATOR</u>					
\$ 200	\$ 200		Expenses	\$ 200	\$ 200
\$ 200	\$ 200		Total Moderator Budget	\$ 200	\$ 200
<u>FINANCE COMMITTEE</u>					
2,373	2,421	1	Secretary	2,470	2,493
650	650	2	Expenses	650	650
\$ 3,023	\$ 3,071		Total Finance Committee Budget	\$ 3,120	\$ 3,143
<u>SELECTMEN'S OFFICE</u>					
-	-		Board Expenses	-	-
8,000	8,000		Office Expenses	8,500	8,500
4,750	4,750		Mass. Municipal Assoc.	5,000	5,000
-	-		Outside Services	-	-
-	-		Contingent	-	-
12,750	12,750	3	Total Expenses	13,500	13,500
\$ 12,750	\$ 12,750		Total Selectmen Budget	\$ 13,500	\$ 13,500
<u>TOWN ADMINISTRATOR</u>					
132,600	135,252		Town Administrator	137,957	137,957
49,695	50,689		Administrative Assistant	51,703	59,000
2,500	5,000		Other Compensation	5,000	5,000
\$ 184,795	\$ 190,941	4	Total Salaries	\$ 194,660	\$ 201,957
3,000	4,500	5	Expenses	4,500	4,500
\$ 187,795	\$ 195,441		Total Town Administrator Budget	\$ 199,160	\$ 206,457
<u>LAW DEPARTMENT</u>					
-	-	6	Town Counsel Salary	-	-
90,000	115,000	7	Town Counsel Contract Expense	125,000	125,000
\$ 90,000	\$ 115,000		Total Law Budget	\$ 125,000	\$ 125,000
<u>PARKING CLERK</u>					
-	-	8	Salary	-	-
6,000	6,000	9	Expenses	7,000	7,000
\$ 6,000	\$ 6,000		Total Parking Clerk Budget	\$ 7,000	\$ 7,000
<u>WORKERS' COMPENSATION</u>					
150,000	165,000		Expenses (Police & Fire)	165,000	165,000
425,000	435,000		Benefits/Insurance	435,000	435,000
\$ 575,000	\$ 600,000	10	Total Workers' Comp Budget	\$ 600,000	\$ 600,000
<u>PERSONNEL</u>					
53,464	54,534		Personnel Manager	55,625	67,500
-	20,000		Health & Benefits Coordinator	20,400	20,600
1,545	1,545		Other Compensation	1,545	1,545
55,009	76,079	11	Total Salaries	77,570	89,645
1,800	1,800	12	Expenses	3,000	3,000
\$ 56,809	\$ 77,879		Total Personnel Budget	\$ 80,570	\$ 92,645

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>ACCOUNTING DEPARTMENT</u>					
94,592	96,484		Accountant	98,414	99,379
48,670	49,644		Asst. Town Accountant	50,637	54,000
6,000	7,500		Other Compensation	7,500	7,500
149,262	153,628	13	Total Salaries	156,551	160,879
75,000	50,000	14	Uncompensated Balances	150,000	125,000
-	43,591	14A	Salary Reserve	100,000	30,000
6,500	7,000		Office Expenses	7,000	7,000
3,500	4,000		Educational Expense	4,000	4,000
8,250	9,500		Outside Services	9,500	9,500
18,250	20,500	15	Total Expenses	20,500	20,500
\$ 242,512	\$ 267,719		Total Accounting Budget	\$ 427,051	\$ 336,379
<u>TECHNOLOGY DEPARTMENT</u>					
5,411	-	16	Network Specialist	75,000	85,000
119,833	150,000		Outside Services	160,000	160,000
6,500	8,500		Supplies	8,500	8,500
-	-		Educational Expense	1,000	1,000
126,333	158,500	17	Total Expense	169,500	169,500
\$ 131,744	\$ 158,500		Total Technology Budget	\$ 244,500	\$ 254,500
<u>TREASURER/COLLECTOR</u>					
77,277	75,000		Treasurer	76,500	76,500
48,569	49,644		Asst. Treasurer/Collector	50,531	54,000
93,287	95,156		Clerical (2)	96,706	96,706
5,250	5,750		Other Compensation	5,400	5,400
224,383	225,550	18	Total Salaries	229,137	232,606
8,250	8,250		Office Expenses	10,000	10,000
1,000	3,000		Travel/Seminars	1,000	1,000
1,500	1,000		Tax Title	3,300	3,300
55,000	65,000		Postage	69,000	69,000
2,500	2,200		Bank Service Fees	1,000	1,000
68,250	79,450	19	Total Expenses	84,300	84,300
\$ 292,633	\$ 305,000		Total Treasurer/Collector Budget	\$ 313,437	\$ 316,906
<u>TOWN CLERK</u>					
60,000	61,803		Town Clerk	80,000	66,276
46,645	47,578		Clerical	48,352	48,352
9,630	9,630		Poll Workers	9,630	9,630
800	800		Custodians	800	800
4,000	4,625		Other Compensation	4,975	4,975
\$ 121,075	\$ 124,436	20	Total Salaries	\$ 143,757	\$ 130,033
-	-		Town Postage Account*	-	-
			*Moved to Treassurer/Collector Budget		
-	-		Machine Preparation	-	-
3,938	4,000		Office Expenses	4,060	4,060
2,461	2,500		Town Meeting	2,538	2,538
8,628	27,000		Election Expenses	28,905	28,905
761	3,761		Travel/Seminars	3,818	3,818
15,788	37,261	21	Total Expenses	39,321	39,321
\$ 136,863	\$ 161,697		Total Clerk Budget	\$ 183,078	\$ 169,354

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>ASSESSOR'S</u>					
61,000	85,000		Assistant Assessor	82,500	81,600
68,595	69,628		Clerical (1.5)	72,996	72,996
5,000	5,050		Other Compensation	5,050	5,050
\$ 134,595	\$ 159,678	22	Total Salaries	\$ 160,546	\$ 159,646
-	-		Board Expenses	-	-
1,000	1,250		Appellate Tax Board	1,250	1,250
1,750	2,250		Office Expenses	2,250	2,250
250	750		Travel	750	750
1,750	2,500		Education/Professional Development	2,500	2,500
4,750	6,750	23	Total Expenses	6,750	6,750
15,000	30,000	24	Outside Services	30,000	10,000
154,345	196,428		Total Assessor's Budget	197,296	176,396
<u>ZONING BOARD OF APPEALS</u>					
2,081	2,123	25	Secretary	2,165	2,187
6,180	6,180	26	Expenses	6,180	6,180
\$ 8,261	\$ 8,303		Total ZBA Budget	\$ 8,345	\$ 8,367
<u>PLANNING</u>					
48,900	52,000		Town Planner	60,900	61,800
2,081	2,123		Secretary	2,165	2,187
50,981	54,123	27	Total Salaries	63,065	63,987
1,000	1,000		Expenses	1,000	1,000
750	750		Professional Develop/Memberships	750	750
1,750	1,750	28	Total Expenses	1,750	1,750
1,250	1,250	29	Planning Board Expenses	1,250	1,250
\$ 53,981	\$ 57,123		Total Planning Budget	\$ 66,065	\$ 66,987
<u>INSURANCE</u>					
4,625,000	4,825,000		Employee Group-Health	4,900,000	4,925,000
650,000	650,000		Property & Casualty Insurance	650,000	650,000
\$ 5,275,000	\$ 5,475,000	30	Total Insurance Budget	\$ 5,550,000	\$ 5,575,000
<u>PENSIONS</u>					
<u>CONTRIBUTORY RETIREMENT</u>					
4,050,402	4,205,622	31	Pension Contribution	4,419,812	4,419,812
\$ 4,050,402	\$ 4,205,622		Total Budget	\$ 4,419,812	\$ 4,419,812
<u>NON-CONTRIBUTORY PENSIONS</u>					
81,277	34,500	32	Pension Contribution	34,500	34,500
\$ 81,277	\$ 34,500		Total Budget	\$ 34,500	\$ 34,500
\$ 4,131,679	\$ 4,240,122		Total Pensions	\$ 4,454,312	\$ 4,454,312
\$ 11,358,595	\$ 11,880,233		TOTAL GENERAL GOVERNMENT	\$ 12,472,634	\$ 12,406,146

Approp. FY'14	Approp. FY'15	It. No.	Department Requested FY'16	Administrator Recommended FY'16
<u>Public Protection</u>				
<u>POLICE DEPARTMENT</u>				
112,675	114,929	Chief (1)	117,228	117,228
85,011	87,143	Captain (1)	88,885	88,885
285,754	292,916	Lieutenants (4)	298,772	298,772
382,707	392,298	Sergeants (6)	400,140	400,140
1,081,089	1,086,460	Patrolmen (20)	1,151,510	1,109,694
56,718	56,304	Administrative Assistants (1)	57,430	57,430
7,000	7,000	Matrons	7,000	7,000
510,000	561,000	Vacation/Overtime	572,220	550,000
109,715	115,974	Holidays	119,585	119,585
16,268	16,268	Investigations/ID	22,217	22,217
358,598	365,889	Educational Incentive	355,791	355,791
225,376	234,156	Differential	236,758	236,758
140,000	180,000	Other Compensation	185,640	185,640
15,000	20,000	Injury Leave	20,000	20,000
-	15,000	Part-Time Clerical	18,850	15,300
3,385,911	3,545,337	33 Total Salaries	3,652,026	3,584,440
48,500	75,000	Building Expenses	75,000	75,000
15,000	29,850	Office Expenses	29,850	29,850
-	18,000	Custodial Services	18,000	18,000
40,000	40,000	Equipment Maintenance	40,000	40,000
9,000	9,000	Mobile Radio	9,000	9,000
10,000	10,000	Police Training	10,000	10,000
29,000	29,000	Uniforms	29,000	29,875
-	5,000	NEMLEC Dues	5,000	5,000
-	-		-	-
151,500	215,850	34 Total Expenses	215,850	216,725
35,000	140,000	35 Police Vehicles (2)	80,000	80,000
\$ 3,572,411	\$ 3,901,187	Total Police Budget	\$ 3,947,876	\$ 3,881,165
<u>FIRE DEPARTMENT</u>				
107,600	109,999	Chief (1)	112,199	112,199
82,603	84,255	Deputy Chief (1)	85,941	85,941
291,925	297,764	Captains (4)	303,719	303,719
256,486	261,821	Lieutenants (4)	267,057	267,057
1,359,624	1,386,816	Fire Fighters (24)	1,384,927	1,384,927
6,082	6,204	Office Clerk	6,328	6,328
6,082	6,204	Mechanic	6,328	6,328
300,000	350,000	Minimum Manning including O.T. & Vacation	360,000	360,000
114,717	118,301	Holidays	120,667	120,667
10,000	10,000	Injury Leave	10,000	10,000
43,702	45,068	Personal Time	45,969	45,969
59,654	61,517	Shift Differential /Night	62,747	62,747
99,421	102,526	Shift Differential/Weekend	104,577	104,577
20,400	20,400	Clothing Allowance	20,400	20,400
28,992	34,300	Longevity	34,300	34,300
-	3,102	EMS Training Coordinator	3,164	3,164
-	3,102	Fire Training Supervisor	3,164	3,164
7,822	7,978	Out of Grade Pay	7,978	7,978
20,000	22,000	Sick Leave Buy Backs	22,000	22,000
2,815,110	2,931,357	36 Total Salaries	2,961,465	2,961,465

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
40,000	40,000		Building Expenses	40,000	40,000
5,250	8,250		Office Expenses	9,568	9,568
250	500		Travel	500	500
40,000	40,585		Maintenance	60,430	60,430
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	-	-
96,000	99,835	37	Total Expenses	120,998	120,998
23,600	29,600	38	Protective Clothing	39,600	39,600
78,000	78,000	39	Dispatch/Mutual Aid	78,000	78,000
18,000	23,000	40	Training	29,000	29,000
\$ 3,030,710	\$ 3,161,792		Total Fire Budget	\$ 3,229,063	\$ 3,229,063
<u>HARBORMASTER</u>					
7,523	7,674	41	Salary	7,828	7,904
5,000	13,500	42	Expenses	17,950	13,500
\$ 12,523	\$ 21,174		Total Harbormaster Budget	\$ 25,778	\$ 21,404
<u>EMERGENCY MANAGEMENT</u>					
1,041	1,062	43	Director	1,084	1,094
2,020	2,020	44	Expenses	2,020	2,020
\$ 3,061	\$ 3,082		Total Emergency Mngmt Budget	\$ 3,104	\$ 3,114
<u>WEIGHTS & MEASURES</u>					
5,000	5,000	45	Inspector	5,000	5,000
-	-		Expenses	-	-
-	-		Travel	-	-
\$ 5,000	\$ 5,000	46	Total Expenses	-	-
			Total Weight's & Measures Budget	\$ 5,000	\$ 5,000
<u>CONSTABLE</u>					
\$ 100	\$ 100	47	Salaries	\$ 100	\$ 100
\$ 100	\$ 100		Total Constable Budget	\$ 100	\$ 100
<u>BUILDING DEPARTMENT</u>					
5,200	65,000		Building Inspector/Commissioner	78,000	66,950
65,908	27,068		Local Inspector	27,609	28,436
22,817	23,274		Plumbing Inspector	23,740	23,972
22,817	23,274		Wire Inspector	23,740	23,972
-	-		Fire Alarm Inspector	-	-
1,000	1,000		Assistant Electric Inspector	1,000	1,250
-	-		Traffic Light Inspector	-	-
1,000	1,000		Assistant Plumbing Inspector	1,000	1,250
46,645	47,578		Clerical	48,292	48,316
1,000	2,550		Other Compensation	4,600	4,600
166,387	190,744	48	Total Salaries	207,981	198,746
4,500	5,000		Expenses	5,000	5,000
300	500		Travel/Education	1,000	1,000
-	-		Alarm Maintenance	-	-
4,800	5,500	49	Total Expenses	6,000	6,000
\$ 171,187	\$ 196,244		Total Building Budget	\$ 213,981	\$ 204,746

Actual FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>CONSERVATION COMMISSION</u>					
-	-	50	Conservation Agent Secretary	-	-
500	500		Expenses	500	500
800	800		Professional Develop/Memberships	800	800
\$ 1,300	\$ 1,300	51	Total Expenses	\$ 1,300	\$ 1,300
\$ 1,300	\$ 1,300		Total Conservation Budget	\$ 1,300	\$ 1,300
\$ 6,796,292	\$ 7,289,879		Total Public Protection	\$ 7,426,202	\$ 7,345,892
<u>Health and Sanitation</u>					
<u>HEALTH DEPARTMENT</u>					
63,423	64,692		Health Officer	70,900	70,378
17,478	17,478		Health Nurse	17,828	17,478
46,645	47,578		Clerical	48,355	48,355
18,100	18,100		Animal Control Officer's Salary	18,426	18,426
4,400	4,605		Other Compensation	4,730	4,730
150,046	152,453	52	Total Salaries	160,239	159,367
4,255	4,315		Office Expenses	4,175	4,175
-	-		Travel	-	-
4,255	4,315	53	Total Expenses	4,175	4,175
1,800	1,830	54	Inspections and Tests	1,860	1,860
2,200	2,230	55	Tests/State Charges	6,160	6,160
-	-		Animal Control Expenses	-	-
1,015	1,030		ACO Expenses	1,045	1,045
3,500	3,555		Boarding Animals/Pound/Supplies	3,610	3,610
4,515	4,585	56	Subtotal Animal Control Expenses	4,655	4,655
976,000	983,000	57	Rubbish and Recyclables Collections	983,000	983,000
\$ 1,138,816	\$ 1,148,413		Total Health Budget	\$ 1,160,089	\$ 1,159,217
\$ 1,138,816	\$ 1,148,413		TOTAL HEALTH AND SANITATION	\$ 1,160,089	\$ 1,159,217

Approp. FY'14	Approp. FY'15	lt. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>Public Works</u>					
<u>WAGES - General</u>					
-	-		Standby	-	-
25,000	25,000		Part-Time Labor	30,000	30,000
15,000	25,500		Overtime	30,000	30,000
-	-		Clothing Allowance	-	-
5,000	5,000		Police Details	5,000	5,000
-	-		Other Compensation	-	-
290,670	292,273		Personnel	272,736	275,236
\$ 335,670	\$ 347,773	58	Total Salaries - General	\$ 337,736	\$ 340,236
<u>EXPENSES - General</u>					
65,000	55,000		Operating Expenses & Supplies	60,000	60,000
10,000	28,000		Operating Expense-Electric	28,000	28,000
5,000	5,000		Operating Expense-Fish house	7,500	7,500
2,500	3,500		Communications	3,500	3,500
35,000	35,000		Equipment Maintenance	40,000	40,000
2,500	3,500		Signs	3,500	3,500
41,500	41,500		Administration Building	45,000	45,000
14,000	25,000		Fuel	25,000	25,000
1,000	2,250		Uniforms	1,700	1,700
176,500	198,750	59	Expenses Subtotal	214,200	214,200
170,000	200,000	60	Snow & Ice	200,000	200,000
25,000	25,000	61	Highway Maintenance	25,000	25,000
-	-			-	-
\$ 371,500	\$ 423,750		Total Expenses - General	\$ 439,200	\$ 439,200
\$ 707,170	\$ 771,523		Total Budget - D.P.W. General	\$ 776,936	\$ 779,436

WAGES - Sewer

353,998	354,120	Personnel	362,144	364,644
27,000	27,000	Standby	27,000	27,000
5,000	5,000	Sewer Blocks	5,000	5,000
-	-	Meter Readers	-	-
6,250	6,250	Police Details	5,000	5,000
31,500	32,150	Overtime	10,000	10,000
-	-	Other Compensation	-	-
\$ 423,748	\$ 424,520	62 Total Salaries - Sewer	\$ 409,144	\$ 411,644
		EXPENSES - Sewer		
100,000	100,000	Lift Station Operation & Maintenance	150,000	150,000
46,500	48,500	Fuel	48,500	48,500
70,000	70,000	Electric	60,000	60,000
51,250	51,250	Operating Expenses & Supplies	51,250	51,250
15,000	15,000	Equipment Maintenance	15,000	15,000
-	-	Communications	-	-
-	-	Sewer Bills	-	-
2,600	2,125	Uniforms	2,125	2,125
950,000	950,000	Lynn Sewer	950,000	950,000
1,235,350	1,236,875	63 Expenses Subtotal	1,276,875	1,276,875
-	-	64 Sewer System Maintenance	-	-
30,000	30,000	65 SEWER RESERVE FUND	30,000	30,000
401,000	410,000	Indirect Costs	410,000	410,000
17,500	17,500	Administration	17,500	17,500
128,254	144,699	Pension	118,481	118,481
151,928	152,235	Principal	80,368	80,368
20,272	15,950	Interest	11,387	11,387
718,954	740,384	66 Indirect Expenses Subtotal	637,736	637,736
\$ 1,984,304	\$ 2,007,259	Total Expenses - Sewer	\$ 1,944,611	\$ 1,944,611
\$ 2,408,052	\$ 2,431,779	Total Budget - Sewer Enterprise Fund	\$ 2,353,755	\$ 2,356,255
		Funded by Sewer Revenue		

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>WAGES - Water</u>					
352,899	354,447		Personnel	359,340	361,840
27,000	27,000		Standby	27,000	27,000
5,000	5,000		Flushing	5,000	5,000
-	-		Meter Readers	-	-
9,500	9,500		Police Details	9,500	9,500
-	-		Part-Time Labor	-	-
24,500	25,000		Overtime	15,000	15,000
-	-		Other Compensation	-	-
\$ 418,899	\$ 420,947	67	Total Salaries - Water	\$ 415,840	\$ 418,340
<u>EXPENSES - Water</u>					
46,500	48,500		Fuel	48,500	48,500
85,000	85,000		Operating Expenses & Supplies	85,000	85,000
15,000	15,000		Equipment Maintenance	15,000	15,000
-	-		Communications	-	-
2,000	2,000		Water Bills	2,000	2,000
2,600	2,000		Uniforms	2,125	2,125
1,800,000	1,900,000		MWRA	1,900,000	1,900,000
1,951,100	2,052,500	68	Expenses Subtotal	2,052,625	2,052,625
-	-			-	-
25,000	25,000	69	WATER RESERVE FUND	25,000	25,000
401,000	410,000		Indirect Costs	410,000	410,000
141,797	146,448		Pension	117,120	117,120
766,683	498,397		Principal	574,410	574,410
18,158	9,726		Interest	4,705	4,705
1,327,638	1,064,571	70	Indirect Expenses Subtotal	1,106,235	1,106,235
\$ 3,303,738	\$ 3,142,071		Total Expenses - Water	\$ 3,183,860	\$ 3,183,860
\$ 3,722,637	\$ 3,563,018		Total Budget - Water Enterprise Fund	\$ 3,599,700	\$ 3,602,200
			Funded by Water Revenue		
\$ 6,130,689	\$ 5,994,797		TOTAL WATER & SEWER BUDGET	\$ 5,953,455	\$ 5,958,455
<u>WAGES - Buildings & Grounds</u>					
125,566	131,452		Personnel	141,024	143,524
1,500	4,000		Overtime	8,000	8,000
-	-		Part-Time Labor	-	-
-	-		Other Compensation	-	-
\$ 127,066	\$ 135,452	71	Total Salaries - Buildings & Grounds	\$ 149,024	\$ 151,524
<u>EXPENSES - Buildings & Grounds</u>					
-	-		Board Expenses	-	-
12,500	15,000		Operating Expenses & Supplies	15,000	15,000
2,500	2,000		Equipment Maintenance	2,000	2,000
600	850		Uniforms	850	850
\$ 15,600	\$ 17,850	72	Total Expenses - Buildings & Grounds	\$ 17,850	\$ 17,850
\$ 142,666	\$ 153,302		Total Budget - DPW Buildings & Grounds	\$ 166,874	\$ 169,374

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>SPECIAL ACCOUNTS</u>					
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	95,000	95,000
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
24,000	24,000		Leaf Disposal	24,000	24,000
-	-		Contract Work-Field Maintenance	50,000	50,000
\$ 186,000	\$ 186,000	73	Total Budget - D.P.W. Special Accts.	\$ 231,000	\$ 231,000
\$ 7,166,525	\$ 7,105,622		TOTAL PUBLIC WORKS	\$ 7,128,265	\$ 7,138,265
<u>RECREATION</u>					
-	-		Coordinator	-	-
-	-		Director	-	-
20,000	20,000		Other Salaries	25,000	25,000
20,000	20,000	74	Total Salaries	25,000	25,000
-	-		Office Expenses	-	5,000
-	-		Travel	-	-
-	-		Program Expenses	-	-
-	-	75	Total Expenses	-	5,000
\$ 20,000	\$ 20,000		Total Recreation Budget	\$ 25,000	\$ 30,000
<u>COUNCIL ON AGING</u>					
50,473	51,483		Director	55,836	61,000
12,000	12,240		Outreach Worker	14,978	14,978
			Administrative Assistant* Moved from Grant	16,974	16,974
15,080	15,382		Van Driver	17,317	17,317
77,553	79,105	76	Total Salaries	105,105	110,269
10,502	10,712	77	Program Coordinator* Moved to Grant	-	-
32,000	32,000	78	Expenses	32,000	37,500
\$ 120,055	\$ 121,817		Total Council on Aging Budget	\$ 137,105	\$ 147,769
<u>VETERANS' SERVICE</u>					
10,455	10,664	79	Director's Salary	10,878	10,984
150	150		Office Expenses	150	150
2,300	2,500		Memorial Day	2,500	2,500
550	550		Veterans' Day	550	550
3,000	3,200	80	Total Expenses	3,200	3,200
6,500	25,000	81	Assistance	25,000	30,000
\$ 19,955	\$ 38,864		Total Veteran's Budget	\$ 39,078	\$ 44,184
<u>Maturing Debt</u>					
<u>NON-SEWER DEBT SERVICE</u>					
3,692,233	3,671,975		Principal	3,558,217	3,558,217
1,083,585	1,082,840		Interest	925,000	925,000
-	-		Temporary Loans - Interest	-	-
45,000	45,000		Certification of Notes/Bonds	100,000	100,000
-	-		Contingent Appropriation	-	-
\$ 4,820,818	\$ 4,799,815	82	Tot. Budget-Non-Sewer Debt Serv.	\$ 4,583,217	\$ 4,583,217

Approp. FY'14	Approp. FY'15	It. No.		Department Requested FY'16	Administrator Recommended FY'16
<u>SEWER DEBT SERVICE</u>					
498,902	-		Principal	-	-
-	-		Interest	-	-
1,000	-		Administrative Fees/Charges	-	-
\$ 499,902	\$ -	83	Total Budget - Sewer Debt Service	\$ -	\$ -
\$ 5,320,720	\$ 4,799,815		TOTAL MATURING DEBT	\$ 4,583,217	\$ 4,583,217
<u>LIBRARY</u>					
69,365	70,753		Director	72,168	80,848
50,062	51,063		Assistant Director	52,084	61,145
20,930	21,348		Secretary/Bookkeeper	21,825	21,825
53,024	54,720		Children's Librarian	55,813	55,813
47,917	48,875		Circulation Librarian	49,853	49,853
47,917	48,875		Reference Librarian	49,853	49,853
27,907	28,465		Cataloger	29,023	29,023
38,210	41,763		Library Assistants	64,266	64,266
67,906	69,951		Adult Assistants (part-time)	40,842	40,842
26,099	27,163		AV Processors	27,569	27,569
-	-		Librarian (New)	21,292	21,292
20,574	22,250		Other Compensation	22,661	22,661
469,911	485,226	84	Total Salaries	507,249	524,990
1,200	1,200		Office Expenses	1,200	1,200
50,000	51,500		Building Expenses	55,000	55,000
400	400		Travel	400	400
51,600	53,100	85	Total Expenses	56,600	56,600
148,045	161,995	86	Library Materials	166,044	166,044
\$ 669,556	\$ 700,321		Total Library Budget	\$ 729,893	\$ 747,634
<u>UNCLASSIFIED</u>					
3,000	3,000	87	Town Reports	3,000	3,000
27,500	29,500	88	Telephones (most Depts.)	30,000	30,000
185,000	185,000	89	Street Lighting	185,000	185,000
175,000	215,000	90	Reserve Fund	175,000	175,000
52,500	55,000	91	Audit	57,500	57,500
1,250	1,250	92	Historical Commission	1,250	1,250
392,000	435,000	93	Medicare Tax	450,000	450,000
50,000	500,000	94	Stabilization Fund	250,000	250,000
50,000	100,000	95	Capital Stabilization Fund	100,000	100,000
5,000	-	96	Unemployment	5,000	5,000
500,000	500,000	97	OPEB Trust Fund	250,000	250,000
\$ 1,441,250	\$ 2,023,750		Total Unclassified Budget	\$ 1,506,750	\$ 1,506,750
<u>Schools</u>					
\$ 428,220	\$ 637,897		REGIONAL VOCATIONAL SCHOOL	\$ 552,500	\$ 552,500
\$ -	\$ 120,519		New Construction-NS Agricultural & Tech	\$ 55,000	\$ 55,000
	\$ 758,416	98	TOTAL REG VOCATIONAL SCHOOL	\$ 607,500	\$ 607,500
\$ 24,481,000	\$ 25,081,000		SCHOOLS - SWAMPSCOTT		
-	-		Total Budget	26,156,000	26,156,000
			Less Anticipated Rev.-Nahant, Metco, ...	-	-
\$ 24,481,000	\$ 25,081,000	99	Net Budget	\$ 26,156,000	\$ 26,156,000
\$ 24,909,220	\$ 25,839,416		TOTAL SCHOOLS	\$ 26,763,500	\$ 26,763,500
\$ 58,960,984	\$ 60,968,130		TOTAL FY2016 BUDGET*	\$ 61,971,733	\$ 61,872,574

* Excludes Non Appropriated Expenses (i.e. State Assessments & Assessor's Overlay) of \$780,000

Total Town Budget including State Assessments and Assessor's Overlay and Net of Water/Sewer= \$56,694,119