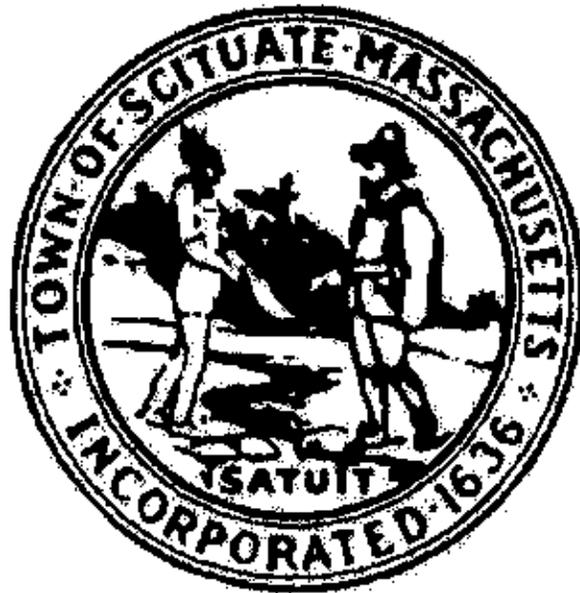


TOWN OF SCITUATE, MASSACHUSETTS

FISCAL YEAR 2016

TOWN BUDGET



Budget Message

Financial Analysis and Proposed Departmental Budgets/Goals & Objectives

BOARD OF SELECTMEN

John F. Danehey, Chairman
Shawn Harris, Vice-Chairman
Martin J. O'Toole, Clerk
Anthony V. Vegnani
Maura Curran

Patricia A. Vinchesi, Town Administrator
Nancy Holt, Finance Director/Town Accountant

Table of Contents

SECTION I:

How to Use This Budget Book
Fiscal Year 2016 Town Administrator Budget Message and Transmittal
FY2016 Budget and Capital Review Calendar
Organizational Chart
Town Organization Summary by Department
FY 2016 Budget Assumptions
Financial Forecast Committee Forecast
Projected State Aid
Certified Free Cash FY 2001 to Date
Source of Free Cash
Town of Scituate Historical Tax Rates
Average Single Family Tax Bill for the Town of Scituate
Scituate Population
Building Permit Trends
Bond Rating Criteria and Designations
Town of Scituate Financial Policies
Working List of Town Meeting Articles as of 1/2/15

SECTION II:

FY 2016 Departmental Operating Budget (Requested and Town Administrator recommended)

100 GENERAL GOVERNMENT

122-3 Board of Selectmen & Town Administrator
131-2 Advisory Committee & Reserve Fund
135 Finance Director/Town Accountant & Annual Audit
141 Board of Assessors
145 Treasurer/Collector
149 Administration/Economic Development Commission
155 Information Technology
158 Tax Foreclosure
159 Cable TV
161 Town Clerk
171 Conservation Commission
175 Planning Board
176 Zoning Board of Appeals
192 Insurance/General Liability

200 PUBLIC SAFETY

210 Police & Animal Control
220 Fire/EMS/Emergency Management
241 Inspections

295 Shellfish

400 PUBLIC WORKS

400 Department of Public Works
410 Facilities Management
423 Snow and Ice
424 Street Lights & Beacons

500 SOCIAL AND HUMAN RESOURCES

510 Public Health
541 Council on Aging
543 Veterans Services and Benefits
549 Commission on Disabilities

600 CULTURE AND RECREATION

610 Library
630 Recreation
650 Beautification
691 Historical Commission

700 DEBT SERVICE

720 Debt and Interest

900 EMPLOYEE BENEFITS

910 Non-Contributory Pensions
911 Plymouth County Retirement
912 Workers' Compensation
913 Unemployment Insurance
914 Contributory Health Insurance
916 Federal Taxes

60 ENTERPRISE FUNDS

61 Widow's Walk Golf Course
63 Transfer Station
64 Sewer
65 Water
66 Waterways

How to Use this Budget Book

The total town budget is divided into three sections. The first section of this binder contains the Town Administrator's Budget Message and gives an overview of the Town's organization and current staff levels. It also contains information on the Town's budget process and includes detailed graphs and charts outlining its financial position and contains the Town's Revenue and Expense Assumptions.

The second section contains individual departmental budgets. These requests include goals and objectives identified by the department head to be worked toward during the coming fiscal year. Fiscal Year 2016 will be the fifth year, each department head and support staff's performance in meeting their stated goals and objectives is evaluated. Those that exceed overall are eligible for additional merit awards based on their performance evaluation.

The departmental budgets are further broken down into various sections that give staff the opportunity to discuss major budget components, risks and challenges and departmental accomplishments during the past year. Along with the budgetary line items, narrative detail is included as to what specific line items are used for, and revenue, other than from taxation, is itemized.

The second section discusses the priorities identified by the department head, edited and approved by the Town Administrator for operations, staffing, programs, services and activities. Personnel Updates and summary sheets for departmental requests are included with each budget. Specific line item detail for departmental budgets is available upon request and will be available during that department's budget review.

The third and final section of the town budget contained in a separate binder is the Town's Capital Improvement Plan (CIP) which contains the FY 16 Town Administrator and Finance Director recommended projects and funding. The CIP is not only contains departmental requests for FY 16, but for FY 16-FY 20 as well. This is the Town's five-year rolling capital plan and contains supplemental information about each project.

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MEMORANDUM

TO: Board of Selectmen
Advisory Committee
Capital Planning Committee
School Committee
Finance Director/Town Accountant

RE: Budget Message

DA: January 2, 2015

Cc: Superintendent of Schools, Department Heads and Staff

In accordance with Sections 4-2 (f) (h), 6-2, and 6-3 of the Town of Scituate Town Charter, I hereby submit the Fiscal Year 2016 budget.

This is the sixth operating budget during my tenure. The Town's financial position became even stronger in FY 15: we increased reserves, maintained our AA+ bond rating and made significant improvements in our infrastructure and town services. We are now borrowing money at nominal interest rates and are on the eve of a residential building boon that the Town has not witnessed for many years. We have strong planning in place for both short and long-term financial needs.

Each year there is a challenge to recommend not only a balanced budget but a plan of service for the Town that must acknowledge that all requests and competing needs cannot be met to the degree necessary or desired by individual departments or groups. That is inherent in any budget process and this year is no different. We also no longer plan for the next year on an incremental basis, but for multiple years recognizing that some years will not provide as much revenue as others and we need to have adequate reserves. As noted here last year, fixed costs around Employee Benefits is becoming more problematic. As state, federal and county governments wrestle with the impacts of health insurance and pensions, more regulations and requirements are passed that leave communities with little wiggle room. This is especially true for Other Post-Employment Benefits (OPEB) liability. Each year municipalities are becoming more and more accountable for planning for this cost. The Town just created its OPEB Trust Fund in 2011 and while our financial policies require a 2% contribution of the annual retirement assessment, this will not be considered adequate and under the federally mandated GASB 67 and 68 our balance

sheet will now need to show how we are faring in making our annual contribution for this growing deficit. The Town's most recent actuarial report for its unfunded liability for OPEB, increased by approximately \$10,000,000, bringing it to \$65,117,566. As a result, a stronger commitment is needed here and a \$200,000 increase in addition to the 2% required by our financial policies is recommended in the FY 16 budget.

The attached chart (OPEB Comparative Data) shows our comparative contributions with like communities to date. Indeed, this one area could be the difference between maintaining our bond rating and increasing it to the highest level, AAA. The interest rate incurred for borrowing funds for capital expenditures is directly impacted by the Town's credit rating. This is critically important as the Town moves forward with implementing the Public Facilities Master Plan.

When determining overall budget and staffing needs as well as normal departmental expenses, increasing fixed costs such as FICA, pension and health insurance will prevent dollar allocations in non-employee line items. That is why it becomes critical to provide fair but affordable contract settlements for employees, specifically allowing growth within the limits of our annual 2.5% revenue increases.

As the Town's chief fiscal, administrative and personnel officer, it is my direct responsibility to weigh all of these needs and recommend to the Board of Selectmen, Advisory Committee and Capital Planning Committee what is needed most not only during the 12 months of the fiscal year but for several years out and allocate resources in those areas accordingly. Our goal is to always move forward while remaining effective in our service delivery, cost conscious of taxpayer dollars, and safeguard reserves for unforeseen occurrences.

The Town's operating and capital budgets are the culmination of months of work by town staff and the result is the most important document produced by your town government. It is our past, our present and what we need or hope for in the future.

Fiscal Year 15 Recap

The state of the Town's finances remains healthy and the outlook for Fiscal Year 16, while not as robust, is favorable. In Fiscal Year 2016 however we will begin to see erosion in some of the financial gains we have made. This is because several line items are up considerably over FY 15 amounts. The minimum wage law will change twice in the next 18 months and with it comes a budgetary increase to fund salary increases in lifeguards and seasonal laborers among others. While gas prices have decreased over prior months, the Town's reimbursement rate for employee mileage, which was artificially low for years, has been adjusted by contract to reflect fair amounts.

Local receipts are on target and 2014 Free Cash was certified at \$2,701,923. \$420,120.00 of this was carryover from FY 14. Of this \$870,307.00 was allocated at the November 13th special town meeting. The majority of our Free Cash is primarily generated by departmental turn backs on the town side. This "surplus" becomes available for other uses at the end of the fiscal year and is referred to as "Free Cash." We always maintain a reserve of Free Cash of about \$500,000 for unanticipated expenditures such as cuts in local aid or weather events (see attached chart). In

accordance with our financial policies, the Town exclusively uses Free Cash for non-recurring items such as our capital program or for reserves (Stabilization, future debt).

Building and development continue to rise and our new growth remains on the upswing which has been reflected in the revenue projections for FY 16. Our revenue and expenditure forecasting tool continues to be expanded and provides accurate assumptions about what will occur in the coming year.

Our Wi-Fi in the Harbor project became fully operational in the fall and provides not only increased public safety communications but is an amenity provided free of charge to our residents and visitors there.

We continued to make significant inroads in the area of Foreshore Protection with a combination of grants, borrowing, taxation and Free Cash. A detailed chart of the Town's weighty financial and staff commitment since 2010 is included in this transmittal letter.

Numerous changes in staff have occurred again this year with a new Board of Health Director, DPW Superintendent, Town Engineer, Fire Chief, Assistant to the Board of Selectmen, two lieutenants, three firefighters, three police officers and several support staff. The new positions of Coastal Resource Officer (funded 30% by FEMA), Local Building Inspector and Property Maintenance Worker were also filled. These additions have already made a huge impact on how we are able to respond to building and development as well as our Hazard Mitigation and CRS programs. The positions of Manager of Social Services and Substance Abuse (FACTS) Coordinator (funded by a five-year federal grant) have been a tremendous benefit to our residents in terms of direct services and we have two outstanding individuals serving in these capacities that have accomplished quite a bit during their short tenure. The School Resource Officer position has also worked exceedingly well in its first year.

We will shortly welcome a new Harbormaster, Deputy Fire Chief and COA Volunteer Coordinator. Notably, the Town lacks a Human Resources Department. Most duties are decentralized among the Town Administrator's Office, Treasurer/Collector's Office and Accounting. The Department of Revenue Management Study conducted in 2013 strongly recommended the creation of an Assistant Town Administrator position to assist the Town Administrator with the growing demands of managing the Town, particularly in the area of personnel. As over 2/3's of our budget is salary this seems logical. Most residents do not realize that the operations of Scituate, especially for its size, are far more expansive than other communities as a result of coastal events and the services we provide around coastal issues in addition to having five enterprise funds and expanding our Clean Energy endeavors such as the solar array and wind turbine.

General Overview of Fiscal Year 2016 Budget

Section 1 of the Budget Book details the current revenue and expense assumptions compiled by the financial team. The Financial Forecast Committee met in November and established the allocation of revenues between the Town and School for budget preparation and recommendations. As mentioned above, fixed costs are the major budget drivers. For FY 16,

the Town's pension assessment is projected to increase 8% (\$305,638). Along these same lines, our health insurance costs are estimated to be increasing for the first time in three years by 3%. These increases can severely impact budgets over time and leave little remaining for new initiatives or discretionary services and programs.

Economic Development. Phase II of the three-part study by the Metropolitan Area Planning Commission has just been completed. Under the auspices of the Economic Development Commission, the report makes recommendations for expanding the Town's business base. One of the recommendations includes the Town's adoption of Massachusetts General Laws Chapter 40R which will amend zoning to expand business development opportunities. The FY 15 EDC budget contained substantial funds for a variety of initiatives for branding and marketing the Town and for the creation of signage throughout the Town to better direct the public. An allocation was also made to the Economic Development Stabilization Fund created in 2013 and an additional \$10,000 is recommended for FY 16 which is funded from a 25% allocation of the Meals Tax, also adopted in 2013.

Personnel. In order to address the personnel needs outlined under the Fiscal Year 2015 Recap above, the position of Human Resources Specialist has been proposed for the Accounting Department. This part-time position will coordinate employee recruitment and advertising, screening and initial interviews for departmental staff in addition to assisting with collective bargaining issues, employee training and safety as well as insuring compliance with changes in state and federal employment laws.

Implementing the recommendations contained in the Fire Management and Staffing Analysis will also be a focus and the new Fire Chief, new Deputy Fire Chief and new Captain will be tasked with this. As of this writing the fire union contract remains unsettled after almost two years and is in mediation/arbitration. Funds have been set aside for the third year once this contract settles (in TA budget). Regrettably, bargaining for a successor contract will likely begin shortly after this four year contract is finally settled.

The Town's goals of increasing safety and enforcement along the waterfront will make important strides with the creation of a police marine unit in May of 2015. The new Harbormaster will possess training from an intermittent police academy and report to the Chief of Police from May to September. In addition, the police marine unit will be staffed by a current police officer and seasonal police officer during boating season. Increased enforcement at New Inlet, Scituate Harbor and along our beaches has been a long-time goal. We also anticipate significant increases in shark activity that we must be adequately prepared for.

Building. Much time has and will be devoted to building. We anticipate over 600 new units to be reviewed and permitted by Planning, Conservation and Building.

The approval of the library project and its attendant construction will figure prominently in our work the next two years. The library will be relocating to the Scituate Harbor Community Building and other programs and services will need to be located elsewhere. The Town has requested a waiver of the required library budget (10% maximum allowed) because of the reduced service during construction (FY 15 only).

The two proposed building projects, Public Safety and Middle School, will be determined in January 2015. If approved, the bonding and bidding of these projects will be priority one to maximize interest rates. This will be a major focus for the next three years and will be a big consumer in terms of time demands. It is recognized that if these projects come to fruition, along with the library, the Town's operation and maintenance costs for these buildings will also increase. Staff is working on these projected costs along with preparing a detailed five-year budget that illustrates where our cost increases will be so that we can be prepared.

Enterprise Funds. The town-wide water project continues into FY 16 and on the whole the first phase with three separate contracts worked very well and residents and businesses were cooperative and patient. With increased development we are looking closely at our sewer treatment demands and the advent of the next phase of the Sewer Master Plan. After several years of grant-funded projects and capital improvements, the Waterways Budget Retained Earnings are less than they have been in several years. It is recommended that the Waterways Commission, along with the new Harbormaster, review fees and expenditures for this operation early in 2015. Finally, because of favorable performance and in recognition of increased costs to taxpayers for facilities and infrastructure, the FY 16 TA budget recommends a \$10 reduction in the transfer station sticker fee.

Capital. The FY 16 budget allocates \$513,776.00 to the Capital Stabilization Fund created in 2012. This Fund continues to work well in earmarking of some funds for future high cost capital needs. Each year we are able to whittle away a little bit more on our rolling capital plan. However, because of pending public facilities projects, the FY 16 capital plan has been moderated to reflect the increase in our debt portfolio. Highlights include continued funding of school technology initiatives, security cameras in the harbor and turnout gear for firefighters. For a detailed overview of the FY 16 recommended Capital Plan please refer to the www.seciuatema.gov on the Town Administrator's webpage.

FY 2016 Highlights

The FY 2016 recommended budget incorporates the following criteria:

Expenditures

- No Free Cash has been used as an offset for the operating budget
- No use of the Stabilization Fund has been used as an offset
- Assumes 7.8% increase in assessment for South Shore Regional School (student enrollment has increased in the prior year and we have also been advised to increase the school's stabilization fund for future capital needs)
- Allocates required funding for five union contracts (fire remains in arbitration as of 12/14) and non-union staff.
- Allocates and additional \$200,000 of Free Cash toward Town's OPEB liability
- Provides \$400,000 in funding for foreshore protection (\$200,000 Free Cash, \$200,000 General Fund). Please see supplemental discussion of Town's Foreshore Protection efforts at end of this Budget Message.
- Recommends one new .86 staff position.

- Allocates \$10,000 to Economic Development Stabilization Fund
- Allocates funds in Waterways for new Police Marine Unit
- \$513,776.00 allocated to Capital Stabilization Fund for future debt service: \$100,000 General Fund, \$163,776.00 from meals tax and \$250,000.00 of Free Cash.
- Funds hardware to bring Wi-Fi to Senior Center
- Allocates \$10,000.00 of beach revolving revenue to create a foot wash at Egypt Beach.

Revenues

- The Town will use all of its levy capacity as allowed by Proposition 2½
- Local Aid projections have been level-funded
- New growth has been increased to reflect recent history
- Meals Tax revenue has been allocated to promote economic development (25%) and Capital Stabilization Fund to reduce future debt service
- \$100,000 of taxation has been allocated to the Capital Stabilization Fund in accordance with the intent of the Town's financial policy which endeavors to appropriate 2% -4% of net operating revenue each year to capital from taxation
- \$429,962.00 of Free Cash has been reserved as a safety net for any variations to the financial forecast for FY 16 and/or unexpected costs for the remainder of FY 15 (i.e. changes in local aid, fire overtime storm mitigation).
- A Sewer Stabilization Fund has been proposed to address future capital needs as well as reserve sewer betterments paid in advance.

Summary

We are preparing a budget seven months in advance, so numbers can change and outside forces beyond our control can have huge impacts. A new Governor and cabinet will likely also set different priorities and some financial changes in revenue sharing will likely occur. That is why our financial tools serve as important guideposts in this process and are vital to our planning. The challenge for us continues to be meeting our physical plant and infrastructure needs while at the same time maintaining the high level of service and programs our residents have come to expect. This has been further complicated this year by crafting an operating and capital budget that does not know the outcome of the Public Facilities Master Plan. Some retooling will undoubtedly be necessary once this is known. The FY 16 recommended budget contemplates these challenges, provides resources in a fair and equitable manner to address many of them, and is balanced.

My sincere thanks to all town department heads and boards who thoughtfully consider their annual goals but were required to submit level-funded budget requests this year despite many noteworthy initiatives. My appreciation is also extended to the Board of Selectmen, Advisory and Capital Planning Committees who unselfishly volunteer their time over the next several months to insure Scituate remains the kind of community we all love being a part of.

Finally, thanks to my Assistant, Sheila Manning, who compiles both this budget and the capital plan on time each year, and to Finance Director Nancy Holt, whose organizational assistance and counsel during this year's process has made it the least taxing in many years.

Respectfully Submitted,

Patricia A. Vinchesi
Town Administrator

OPEB Comparative Data

Municipality	Date	Discount		Liability	Contributions			Trust Fund Established		
		Rate			ARC	to Date	% Funded			
Amherst	Dec-14	4.00%	\$	94,113,695	\$	6,368,392	\$	2,032,962	2.16%	Yes - PRIT Fund
Barnstable	Dec-13	5.25%	\$	130,000,000			\$	1,275,000	0.98%	Yes
Boxford	Dec-13	4%	\$	15,838,649			\$	550,000	3.47%	Yes-PRIT Fund
Braintree	Dec-13	4.00%	\$	189,000,000			\$	2,000,000	1.06%	Yes
Burlington	Dec-13	5.50%	\$	101,000,000			\$	1,250,000	1.24%	Yes
Canton	Dec-13	4.20%	\$	143,000,000			\$	550,000	0.38%	Yes
Dover	Dec-13	7.00%	\$	6,030,000			\$	2,900,000	48.09%	Yes
Duxbury	Dec-14	4.00%	\$	88,000,000	\$	3,547,665	\$	789,690	0.90%	Yes
Halifax	Dec-14		\$	11,244,212	\$	1,079,053	\$	90,000	0.80%	Yes
Hanover	Dec-14		\$	47,798,319	\$	4,209,078	\$	665,193	1.39%	Yes
Lexington	Dec-13	4.00%	\$	232,000,000			\$	-	0.00%	Yes
Longmeadow	Dec-14		\$	29,000,000	\$	3,200,000	\$	535,000	1.84%	Yes
Marshfield	Dec-14		\$	27,136,222	\$	5,021,053	\$	84,604	0.31%	Yes
Newton	Dec-13	2.00%	\$	601,800,000			\$	538,537	0.09%	Yes
North Andover	Dec-13	4.50%	\$	100,068,844			\$	-	0.00%	Yes
Norwell	Dec-14	4.5	\$	52,271,257	\$	4,208,496	\$	1,241,805	2.38%	Yes
Scituate	Dec-14	4	\$	65,117,566	\$	5,568,342	\$	379,742	0.58%	Yes
South Hadley	Dec-14		\$	34,583,687	\$	3,831,958	\$	75,000	0.22%	Yes-OPEB Stabilization
Sudbury	Dec-14	3.50%	\$	36,004,783	\$	3,359,128	\$	180,000	0.50%	Yes
Taunton	Dec-13	6.00%	\$	343,752,067			\$	-	0.00%	No
Wellesley	Dec-13	7.50%	\$	106,298,371			\$	32,500,000	30.57%	Yes
Westbury	Dec-13	4.00%	\$	5,790,000			\$	994,900	17.18%	Yes
Westborough	Dec-14		\$	44,200,000	\$	4,275,581	\$	-	0.00%	Yes
Weston	Dec-13	4.50%	\$	79,889,000	\$	3,831,958	\$	6,915,567	8.66%	Yes
Westwood	Dec-13	4.00%	\$	59,000,000			\$	1,200,000	2.03%	Yes
Winchester	Dec-13	4.00%	\$	59,000,000			\$	900,000	1.53%	Yes

26

Min	\$	5,790,000	\$	1,079,053	\$	-	0.0%
Max	\$	601,800,000	\$	6,368,392	\$	32,500,000	48.1%
Average	\$	103,920,641	\$	4,041,725	\$	2,217,231	4.9%
Median	\$	62,058,783	\$	4,020,227	\$	607,597	1.0%

Scituate to attain level		
Level	Amount Required	Additional Funding
Max	\$ 31,316,906	\$ 30,937,164
Average	\$ 3,164,991	\$ 2,785,250
Median	\$ 603,864	\$ 281,122

Foreshore Protection Summary

The table below outlines the appropriations and grants received in support of foreshore protection from 2010 to the present.

Seawalls/Foreshore Protection Appropriations 2010-15			
Description	Authorization	Amount	Source
Seawall Repair	ATM, April 11, 2011, Art 2	\$500,000	Borrowing
Seawalls - Override*	ATM, April 11, 2011, Art 6	\$200,000	Tax Levy
Lighthouse Seawall/Revetment Repair	ATM, April 11, 2011, Art 17	\$475,000	CPA
Seawalls - Override*	ATM, April 9, 2012, Art 5	\$200,000	Tax Levy
Seawalls - Override*	ATM, April 9, 2013, Art 4	\$200,000	Tax Levy
Seawall Site Preservation	ATM, April 9, 2013, Art 12	\$200,000	CPA
Foreshore Protection Capital Stabilization	ATM, April 9, 2013, Art 12	\$129,000	Free Cash
Glades/Surfside /4th Cliff		\$95,848	FEMA; DCR grant
N Scituate Beach/Ml not/1st-3rd Cliff		\$660,039	FEMA; DCR grant
Foreshore Protection	ATM, April 14, 2014, Art 5E	\$300,000	Borrowing
Seawalls - Override*	ATM, April 14, 2014, Art 6	\$200,000	Tax Levy
Foreshore Protection	ATM, April 14, 2014, Art 22	\$500,000	Borrowing
Oceanside Drive Seawall	STM, November 13, 2014, Art 15	\$2,000,000	State SRF Grant
Oceanside Drive Seawall	STM, November 13, 2014, Art 15	\$2,000,000	Borrowing
Total		\$7,659,888	

The FY 2014 general fund appropriation for foreshore protection included design and engineering for several sections of seawall including the following.

FY14 Foreshore Engineering & Design Contracts

CLE Engineering (Contract #14-FS-53)	\$39,120	136 ft seawall at 136 Edward Foster Road
CLE Engineering (Contract #14-FS-50)	\$19,950	Feasibility study of Glades Road and Central Avenue offshore breakwaters and /or wave energy dissipation systems to protect coastline.
CLE Engineering (Contract #14-FS-51)	\$24,190	Engineering consulting services for Glades Road Beach Nourishment Project between Bailey's Causeway and Gannett Road – 1,850 feet.
CLE Engineering (Contract #14-FS-30)	\$19,950	Preliminary design and grant submission but no construction services of 760 feet of seawall along Oceanside Drive in the vicinity of 110 Oceanside Drive.
CLE Engineering (Contract #14-FS-19)	\$69,440	Design, plans and specifications, construction bidding services, grant submission and construction inspection of seawall and revetment along Oceanside Drive.

Currently, there is \$5.1M available to be applied to foreshore protection projects. Of that amount, \$4M is earmarked for the Oceanside Avenue seawall if the necessary easements can be obtained.

Available Funds for Foreshore Protection

	Source & Description	TM Authorization	Amount
1	Authorized & Unissued Borrowings		
	Foreshore Protection	Art 5E, ATM 04/2014	\$300,000
	Foreshore Protection	Art 22, ATM 04/2014	\$500,000
	Oceanside Ave. Seawall (SRF)	Art 15, STM 11/2014	\$2,000,000
2	Capital Stabilization	ATM 04/2013, Art 3G	\$129,000
3	FY 15 General Fund Budget - DPW	ATM 04/2014, Art 6	\$200,000
4	Prior Grants - DCR 3784G	ATM 04/2014, Art 6	
	SRF Grant for Oceanside	Art 15, STM 11/2014	\$2,000,000
	DCR (3784G)		\$31,599
	DCR		\$3,570
Total Available Funds to Apply			\$5,164,169

Town Side Budget - FY 2016

12/24/2014 8:02

FY2016

Dept #	Department	FY2015 Appr	Dept Requested	Town Admin Requested	Variance Dept/TA Requested	Comment
123	Board of Selectmen/Town Administrator	676,310	688,495	689,195	700	
131	Advisory Committee	7,875	7,914	7,914	-	
135	Town Accountant	258,497	275,009	332,744	57,735	\$10,000 OPEB Actuarial Study addition/PT HR Specialist
141	Assessors	264,010	203,199	202,849	(350)	
145	Treasurer/Collector	333,255	337,520	338,097	577	Add 5 hours to clerical
149	Administration	103,308	106,873	121,873	15,000	Fire Department Training
155	Information Technology	253,825	254,998	260,498	5,500	
161	Town Clerk	200,518	193,634	192,849	(785)	
171	Conservation Comm.	122,529	129,296	128,721	(575)	
175	Planning Board	168,833	175,618	173,185	(2,433)	Coastal Resource Officer funded by FEMA grant (35%)
176	Zoning Board of Appeals	28,757	27,474	22,339	(5,135)	
182	Economic Development	91,500	122,500	93,500	(29,000)	
210	Police	3,738,216	3,865,973	3,878,128	12,155	additional capital funds for 3rd cruiser
220	Fire	4,425,778	4,437,179	4,583,172	145,993	OT Increased
241	Inspections	301,383	311,277	305,931	(5,346)	
295	Shellfish	11,874	12,176	11,871	(305)	
400	Public Works	2,654,414	2,708,578	2,664,314	(44,264)	
410	Facilities	458,251	475,545	545,514	69,969	Utility & radio communications public safety complex
423	Snow & Ice	495,401	497,113	497,112	(1)	
424	Street Lights & Beacons	190,000	205,000	200,000	(5,000)	
510	Health	139,022	136,407	136,282	(125)	
541	Council on Aging	317,928	340,867	314,239	(26,628)	
543	Veterans' Benefits/Svcs.	218,602	214,934	211,474	(3,160)	
549	Comm. on Disabilities	5,000	5,000	5,000	-	
610	Library	943,404	974,819	972,466	(2,353)	
630	Recreation	130,779	135,867	135,017	(850)	
650	Beautification	19,500	20,000	20,000	-	
691	Historical Buildings	11,350	14,478	13,000	(1,478)	
		\$ 16,570,119	16,877,743	17,057,284	179,542	

Town Share of Available Revenue	17,002,692.00	17,002,692.00
Economic Development-Meals Tax Portion	54,592.00	54,592.00
Surplus/(Deficit)	179,542	-

Dept #	Department	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY15 Dept Request	FY16 Town Admin Recomm
123	Board of Selectmen/Town Administrator	\$316,314.72	\$676,310.00	\$194,294.29	\$688,495.00	\$689,195.00
131	Advisory Committee	\$4,085.98	\$7,875.00	\$1,231.57	\$7,914.00	\$7,914.00
132	Reserve Fund	\$27,681.01	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00
135	Town Accountant	\$248,868.92	\$258,497.00	\$103,422.51	\$275,009.00	\$332,744.00
141	Assessors	\$185,548.73	\$264,010.00	\$157,367.32	\$203,199.00	\$202,849.00
145	Treasurer Collector	\$278,628.54	\$333,255.00	\$136,180.31	\$337,520.00	\$338,097.00
149	Town Administration	\$61,088.05	\$103,233.00	\$28,515.87	\$106,873.00	\$121,873.00
155	Information Technology	\$232,996.76	\$253,825.00	\$125,891.29	\$254,998.00	\$260,498.00
158	Tax Foreclosures	\$14,487.63	\$39,000.00	\$4,635.20	\$39,000.00	\$39,000.00
159	Cable TV	\$85,629.34	\$108,383.00	\$35,231.57	\$119,980.00	\$115,680.00
161	Town Clerk	\$152,943.34	\$200,518.00	\$91,468.63	\$193,634.00	\$192,849.00
171	Conservation	\$107,763.87	\$122,529.00	\$52,068.67	\$129,296.00	\$128,721.00
175	Planning Board	\$123,222.91	\$168,833.00	\$73,409.85	\$175,618.00	\$173,185.00
176	Board of Appeals	\$26,050.24	\$28,757.00	\$11,871.20	\$27,474.00	\$22,339.00
182	Economic Development	\$15,000.00	\$91,500.00	\$13,500.00	\$122,500.00	\$93,500.00
192	Liability/Property Insurance	\$391,352.59	\$430,000.00	\$425,302.49	\$473,000.00	\$473,000.00
210	Police Department	\$3,500,086.65	\$3,738,216.00	\$1,769,966.51	\$3,865,973.00	\$3,878,128.00
220	Fire Department	\$4,254,656.43	\$4,332,611.00	\$1,982,755.44	\$4,437,179.00	\$4,583,172.00
241	Inspections	\$220,745.26	\$301,383.00	\$125,404.79	\$311,277.00	\$305,931.00
295	Shellfish	\$11,184.05	\$11,874.00	\$5,604.76	\$12,176.00	\$11,871.00
300	School	\$31,316,850.86	\$32,812,582.00	\$12,035,525.83	\$34,010,486.00	\$34,010,486.00
310	South Shore Regional School	\$465,730.00	\$463,751.00	\$231,028.16	\$500,045.00	\$500,045.00
410	Facilities Department	\$324,167.13	\$458,251.00	\$127,515.29	\$475,545.00	\$545,514.00
400	DPW (411, 421, 422 & 429)	\$2,230,814.07	\$2,654,414.08	\$994,252.93	\$2,708,577.50	\$2,664,314.00
423	Snow & Ice	\$579,746.00	\$495,401.00	\$133,915.45	\$497,113.00	\$497,112.00
424	Street Lighting	\$190,000.00	\$190,000.00	\$91,359.60	\$205,000.00	\$200,000.00
510	Board of Health	\$143,580.25	\$139,022.00	\$53,843.50	\$136,407.00	\$136,282.00
541	Council on Aging	\$224,865.98	\$317,928.00	\$127,036.73	\$340,867.00	\$314,239.00
543	Veterans	\$182,517.98	\$218,602.00	\$90,458.29	\$214,934.00	\$211,474.00
549	Commission on Disabilities	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
610	Library	\$908,236.05	\$943,404.00	\$409,492.35	\$974,819.00	\$972,466.00
630	Recreation	\$124,642.76	\$130,779.00	\$56,731.44	\$135,867.00	\$135,017.00

549	Commission on Disabilities	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
650	Beautification	\$18,956.77	\$19,500.00	\$5,070.88	\$20,000.00	\$20,000.00	\$20,000.00
691	Historical Buildings	\$5,002.49	\$11,350.00	\$2,143.56	\$14,478.00	\$14,478.00	\$13,000.00
720	Debt Service	\$2,352,134.40	\$2,769,721.00	\$1,433,710.12	\$8,611,059.00	\$8,611,059.00	\$8,611,059.00
910	Non Contributory Pension	\$62,979.00	\$51,819.00	\$10,766.60	\$26,619.84	\$26,619.84	\$26,620.00
911	Plymouth County Retirement	\$3,656,599.00	\$3,912,852.00	\$3,912,852.00	\$4,224,602.00	\$4,224,602.00	\$4,424,602.00
912	Workers Compensation	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00
913	Unemployment Insurance	\$40,132.99	\$75,000.00	\$9,429.62	\$75,000.00	\$75,000.00	\$75,000.00
914	Contributory Group Insurance	\$4,818,331.90	\$4,975,632.00	\$2,853,320.07	\$5,124,901.00	\$5,124,901.00	\$5,124,901.00
916	Federal Taxes	\$556,271.96	\$626,454.00	\$247,244.71	\$652,115.00	\$652,115.00	\$652,115.00
	Grand Total	\$58,716,894.61	\$63,089,071.08	\$28,420,819.40	\$71,081,550.34	\$71,081,550.34	\$71,456,792.00

FISCAL YEAR 2016 BUDGET AND CAPITAL REVIEW TIMETABLE

*charter/bylaws language provided for informational purposes only

<u>DATE</u>	<u>ITEM/OBJECTIVE</u>	<u>CHARTER/BYLAWS REF.</u>
10/20/14	Budget Instructions & Forms to Boards and Departments	Art. 4, Sec. 4-2 Art. 6, Sec. 6-4
10/20/14-10/31/14	Financial Team prepares revenue Expenses and Assumptions	
11/16/14 & 12/02/14	Financial Forecast Committee Meets	
11/13/14	*Charter date Selectmen submit capital budget to Advisory Committee	Art. 6, Sec. 6-6d (five months before ATM)
10/21/14	Board of Selectmen Votes budget calendar	
11/03/14	Capital Budgets Due to Town Administrator	Art. 4, Sec. 4-2, f Art. 6, Sec. 6-4
12/02/14	Board of Selectmen Open Warrant	
12/05/14	Departmental Non-Monetary Article Requests submitted to Town Administrator	Art. 4, Sec. 4-2, e-f
12/05/14	Departmental Budgets Due to Town Administrator	
12/08/14- 12/22/14	Budgets reviewed with depts, edited and compiled by Town Administrator/Finance Director	
12/16/14	Board of Selectmen Reviews Non-Monetary Article Requests	Art. 3, Sec. 3-2b
12/16/15	Board of Selectmen Closes Warrant	
01/06/15	Budget & Supporting Materials Distributed to Board of Selectmen Advisory Committee & Capital Planning Committee	Art. 6, Sec. 6-5, a Bylaws, Sec. 20720, D
01/06/15	Town Administrator and Finance Director Present FY 15 Town Operating & Capital Budgets to Board of Selectmen	Art. 4, Sec. 4-2, f Art. 6, Sec. 6-2

<u>DATE</u>	<u>ITEM/OBJECTIVE</u>	<u>CHARTER/BYLAW REF.</u>
01/06/15- 03/03/15	Board of Selectmen, Advisory Committee Review Departmental Operating & Capital Budgets Capital Planning Committee Reviews Requests	Art. 6, Sec.6-5 Art. 6, 6-6,b-c
01/07/15- 03/04/15	Capital Planning Committee Review of Town Administrator Recommended Capital Requests	
01/23/15	Financial Forecasting Committee Quarterly Calendar Year 2013 Forecast Due	Art. 6, Sec.6-7, b
02/13/15	*Bylaw dates Board of Selectmen submits warrant articles to Advisory Committee	Bylaws Sec. 20120 Bylaws Sec. 20720, C
01/06/15	Actual date submitted to Advisory	
03/10/15 (1/14/15)*	Board of Selectmen Votes Operating and Capital Articles, Signs Warrant, forwards to Advisory Committee	Art. 6, Sec. 6-6, d Art. 2, Sec. 2-5, c Art. 6,Sec.6-5,a
03/12/15	All articles approved by Advisory Committee	Art. 6, Sec. 6-6,d Bylaws, Sec. 20120
03/19/15	Warrants Delivered to Scituate Mariner	Newspaper deadline (7-14 days)
03/26/15	Warrants Published in Scituate Mariner	General Bylaws
03/27/15***	Bylaw Deadline for Posting of Special Town Meeting Warrant	
03/30/15	Statutory Deadline for Posting of Special Town Meeting Warrant	MGL Chap. 39, Sec. 9
03/27/15	Advisory Committee Report Available to residents with Capital and Financial Forecasting Reports	Bylaws, Sec. 10440 Art. 6, Sec. 6-6,e Art. 6. Sec. 6-7,b
03/24/15*	Board of Selectmen and Advisory Committee Public Hearing on the Budget	Art. 6, Sec. 6-5 Bylaws 20720, C
04/06/15	Statutory &Bylaw Deadline for Posting Annual Town Meeting Warrant	MGL Chap. 39, Sec. 9
04/13/15	2015 Annual and Special Town Meeting	Art. 2, Sec. 2-4/ Bylaws Sec. 20100

***this may change if General Bylaw amendment passes at Fall STM

**SELECTMEN, ADVISORY AND CAPITAL PLANNING COMMITTEES
BUDGET MEETING SCHEDULE**

FISCAL YEAR 2016

By charter, the Town Administrator conducts an in-depth review of each departmental line item with an emphasis on full explanations for all requested expenditures in making recommendations to town officials (exclusive of School Department). The recommended operating and capital budgets are then independently reviewed by the Board of Selectmen, Advisory Committee and Capital Planning Committee.

This is the proposed schedule for review of departmental budgets with the Board of Selectmen, Advisory Committee and Capital Planning Committee.

Board of Selectmen
Review with Dept. Head

Advisory Committee
Review with Departments

Capital Planning
Review with Depts.

12/16/14
*Non-Monetary Article
Review*

01/06/15
*Fire
Police
Facilities
Selectmen
Town Administrator
Administration
Insurance (General &
Unemployment), Res. Fund
Workers' Compensation
Disability Access, Advisory,*

01/08/15
*Fire
Advisory Comm./Res. Fund
Facilities
Selectmen
Town Administrator:
Administration,
Insurance, Workers
Comp., Unemployment
Disability Access*

01/07/15
*TA presents capital plan
Police*

01/20/15
*Assessors
Town Clerk
Library
Inspections, ZBA
Widow's Walk
Finance Director/Town Acct.
IT*

01/15/15
*Assessors
Widow's Walk
Library
Inspections, ZBA
Finance Director/Town Acct.
Town Clerk*

01/21/15
*Facilities
Widow's Walk
Library
Fire
IT*

02/03/15
*Shellfish
Waterways Enterprise
Shellfish
DPW Admin/Eng.
DPW Highway & Grounds
Snow and Ice*

01/22/15
*Police
Waterways Enterprise
Shellfish
IT*

02/05/15
*DPW
Water Enterprise
Sewer Enterprise
Transfer Station*

*Street Lights
Water Enterprise
Sewer Enterprise
Transfer Station*

*02/17/15
Beautification
Historical
Council on Aging
Recreation
Planning
Conservation/Coastal Res.
Board of Health
Veterans*

*03/03/15
South Shore Regional VTHS
School Department
Treasurer/Collector
Health Insurance
Pension/Non Contrib.
FICA
Debt and Interest
Tax Foreclosure
Capital Budget Review*

*03/10/15
Review of Items by Petition
Other Items
Vote All Articles*

*01/29/15
DPW Admin/Eng.
DPW Hwy & Grounds
Snow and Ice
Street Lights
Water Enterprise
Sewer Enterprise
Transfer Station*

*02/05/15
Planning
Conservation/Coastal Res.
Beautification
Historical.
Council on Aging
Veterans Services
Board of Health
Recreation*

*02/12/15
Treasurer/Collector: Health Ins
Pension/FICA/Debt& Interest/
Tax Foreclosure
South Shore Regional VTHS*

*02/19/15
Review of Articles by Petition*

02/26/15 in reserve

*03/5/15
School Department*

*03/12/15
Other Town Mtg. Items
Vote all articles*

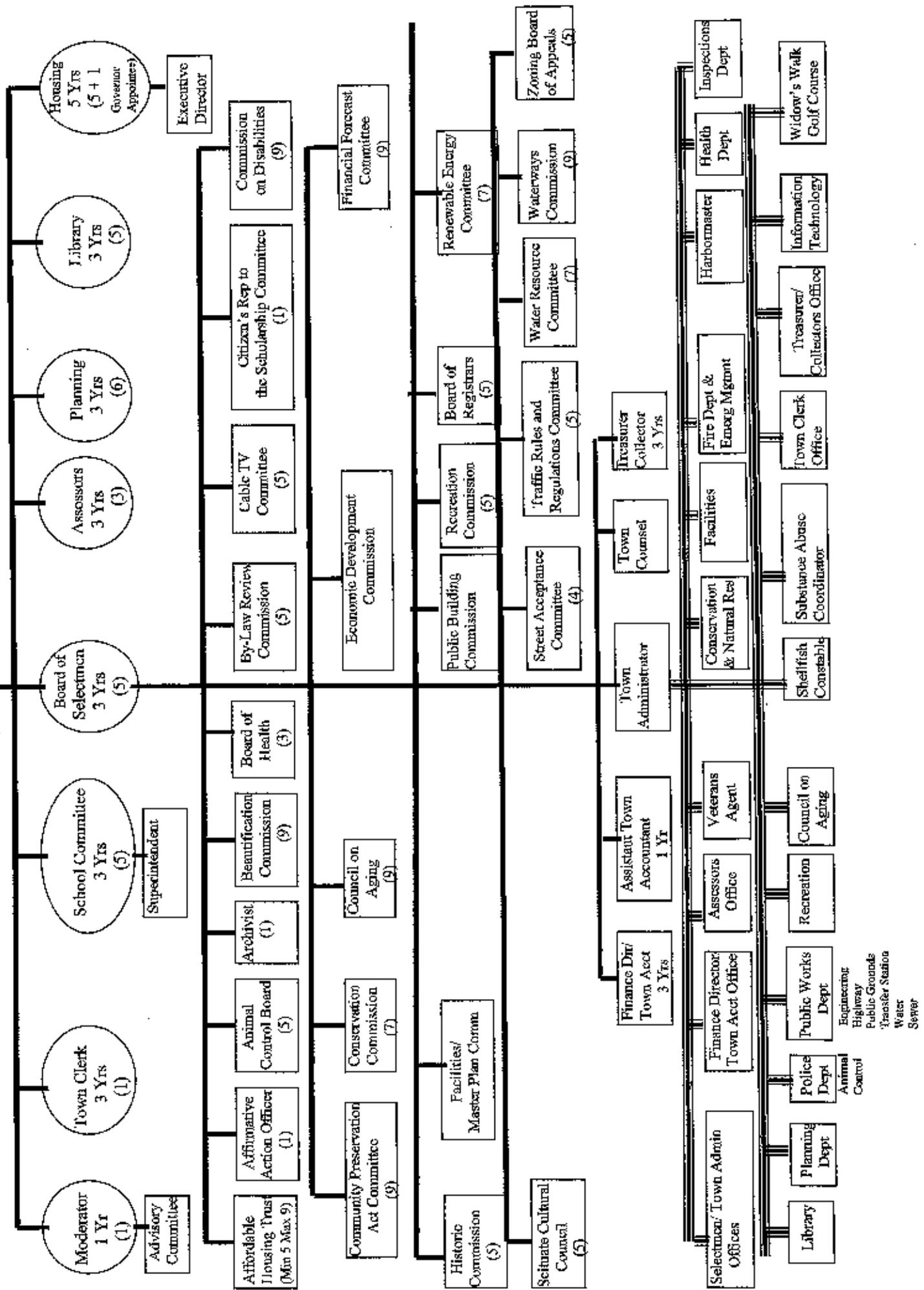
*02/18/15
Council on Aging
Recreation
Waterways*

*03/04/15
School Department
Other Items*



TOWN OF SCITUATE, MA

Voters



Town Organization Summary by Department

Finance/Accounting	Nancy Holt, Finance Director/Town Accountant
Assessor	Steve Jarzembowski, Director of Assessing
Building	Neil F. Duggan, Building Commissioner & Zoning Enforcement Officer
Cable Studio	John Roser, Cable Studio Manager
Chief Procurement Officer	Patricia A. Vinchesi
Conservation	Patrick Gallivan, Conservation & Natural Resources Officer
Emergency Management	John Murphy, Acting Emergency Mgt. Director
Facilities Management	Kevin Kelly, Facilities Director
Harbormaster	Open
Information Technology	William Sheehan, IT Director
Library	Jessi Finnie, Library Director
Planning	Laura Harbottle, Town Planner
Plumbing	Phillip Von Inderstein
Police	W. Michael Stewart, Chief of Police
Public Health	Jennifer Keefe, Director, Board of health
Public Works	Kevin Cafferty, Director of Public Works
Recreation	Jennifer Vitelli, Maura Glancy, Co- Recreation Directors
Shellfish Constable	Joseph H. Strazdes
Town Administrator	Patricia A. Vinchesi
Town Clerk	Kathleen Curran
Treasurer/Collector	Pamela J. Avitabile
Veterans Services Officer	Donald Knapp
Widow's Walk Golf Course	Robert Sanderson, Director of Golf

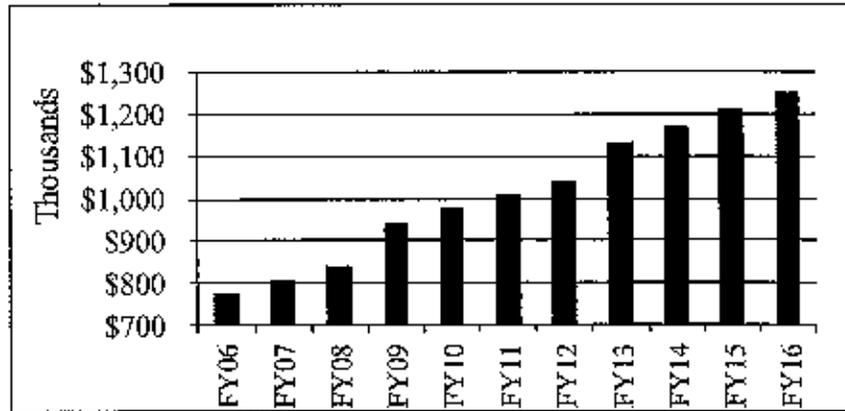
TOWN OF SCITUATE
FY 2016 BUDGET ASSUMPTIONS
 As of November 24, 2014 at 6:55 PM

REVENUE ASSUMPTIONS

1. Levy Limit

The Town is allowed to increase its tax levy limit 2.5% from the previous year's base. This will increase the limit in FY 16 by an estimated **\$1,253,430**.

FY 16	\$1,253,430
FY 15	\$1,209,127
FY 14	\$1,166,926
FY 13	\$1,128,773
FY 12	\$1,040,580*
FY 11	\$1,007,833
FY 10	\$ 974,994
FY 09	\$ 939,576
FY 08	\$ 838,673
FY 07	\$ 807,252
FY 06	\$ 775,592

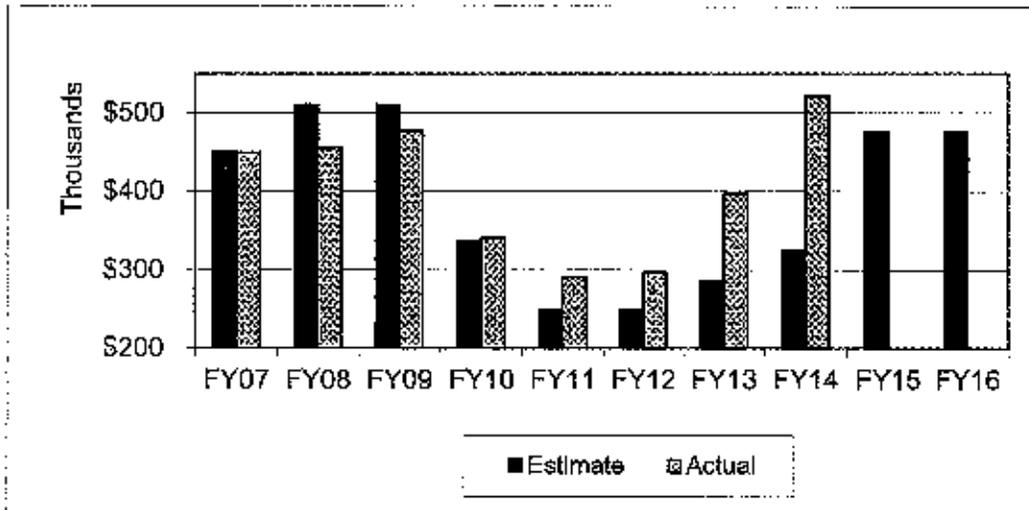


*General Fund Operating Override

2. New Growth

FY 16 new growth is estimated by the Assessors to be \$500,000.

<u>New Growth</u>	<u>Estimate</u>	<u>Actual</u>
FY 16	\$ 500,000	
FY 15	\$ 475,000	\$ 563,000+YTD
FY 14	\$ 325,000	\$ 521,126
FY 13	\$ 285,000	\$ 397,351
FY 12	\$ 260,000	\$ 296,981
FY 11	\$ 250,000	\$ 300,000
FY 10	\$ 337,500	\$ 340,459
FY 09	\$ 510,000	\$ 477,143
FY 08	\$ 510,000	\$ 455,725
FY 07	\$ 450,000	\$ 449,578
FY 06	\$ 500,000	\$ 490,833

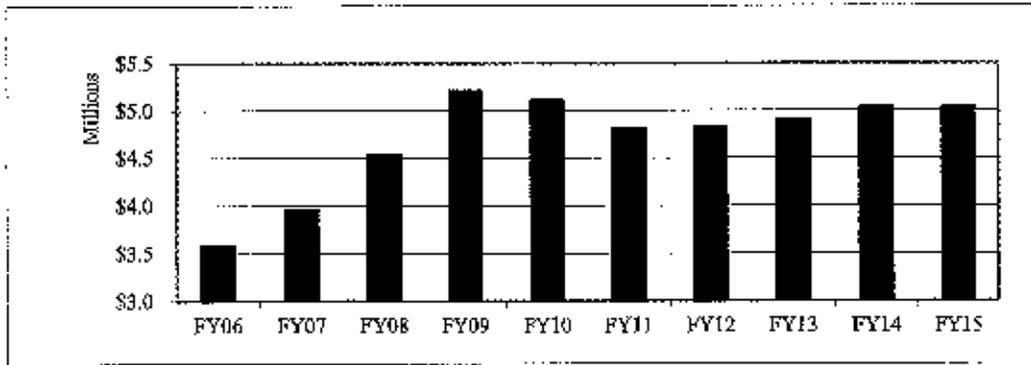


Trend: The Town has seen a significant increase in building starts the past year after several years of moderate growth. The FY 2015 new growth was positively impacted by the completion of the solar array. It is expected that growth will continue into FY 2016 as year-to-date building activity continues to be favorable.

3. Chapter 70 Aid

	<u>Actual</u>	<u>December Estimate</u>	<u>Variance</u>
FY 16		\$5,110,701	
FY 15	\$ 5,110,701	\$5,034,826	\$ 75,875
FY 14	\$ 5,034,826	\$4,897,576	\$137,250
FY 13	\$ 4,957,576	\$4,832,136	\$125,440
FY 12	\$ 4,832,136		
FY 11	\$ 4,806,334		
FY 10	\$ 5,104,541		
FY 09	\$ 5,208,715*		
FY 08	\$ 4,529,951		
FY 07	\$ 3,965,346		
FY 06	\$ 3,580,818		

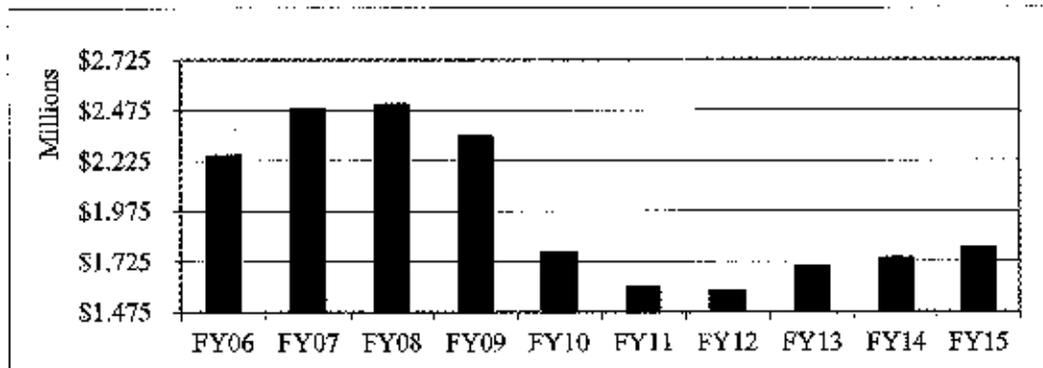
* In FY 09 American Recovery and Reinvestment Act (ARRA) funds were applied as a grant to supplement Chapter 70 payments from the Commonwealth in the amount of \$547,771.



Trend: Chapter 70 Aid is estimated to be level-funded at this time. However, the actual amount is not known for certain until March of 2016 or later. This is one of several sources of revenue that is reviewed for budget purposes in January and may be need to be revised. The FY 16 amount is estimated to be level funded at \$ 5,110,701.

4. Unrestricted Aid (formerly Lottery Aid and Additional Assistance)

<u>Actual Unrestricted Aid</u>			
FY 16	\$1,790,063		
FY 15	\$1,790,063		
FY 14	\$1,741,761		
FY 13	\$1,701,540		
FY 12	\$1,578,512		
FY 11	\$1,701,540		
FY 10	\$1,772,437		
	<u>Lottery Aid</u>	<u>Additional Assistance</u>	<u>Total</u>
FY 09	\$ 1,469,986.00	\$ 875,037.00	\$ 2,345,023
FY 08	\$ 1,628,696.00	\$ 875,037.00	\$ 2,503,733
FY 07	\$ 1,607,467.00	\$ 875,037.00	\$ 2,482,504
FY 06	\$ 1,376,394.00	\$ 875,037.00	\$ 2,251,431

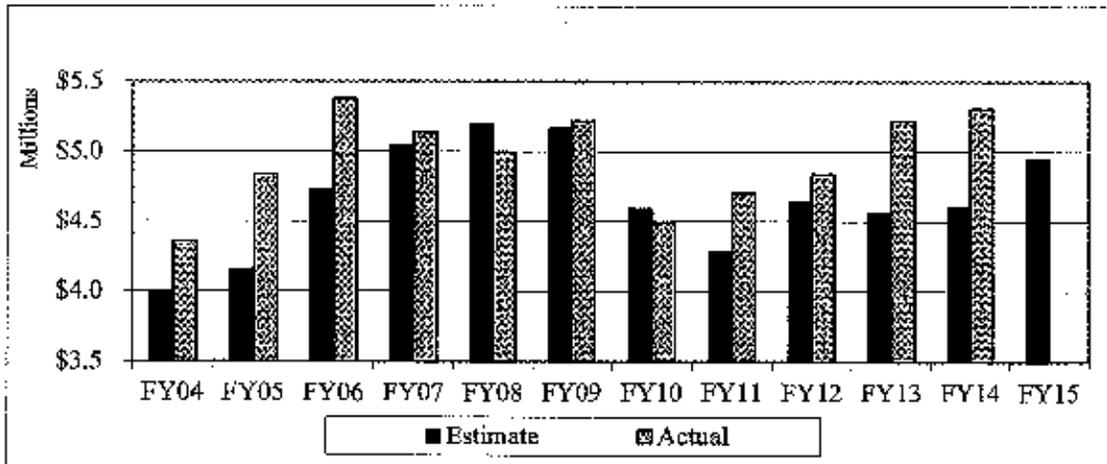


Trend: FY 16 local aid revenues are expected to remain level at this time. The Governor's budget is filed the end of January, but estimated numbers from House Ways and Means are more reliable and these figures are used for projections. While local aid did increase, the offsets to the

Cherry Sheet have started to noticeably increase as well resulting in net changes. Two areas in particular are Charter School and School Choice.

5. General Fund Receipts

	Estimated	Actual	Variance (+ or -)
FY 16	\$5,100,000		
FY 15	\$4,950,000	\$1,102,565	as of 10/31/14
FY 14	\$4,600,000	\$5,258,742	\$ 658,742
FY 13	\$4,565,000	\$5,221,089	\$ 656,089
FY 12	\$4,634,681	\$4,837,975	\$ 203,294
FY 11	\$4,276,778	\$4,702,426	\$ 425,648
FY 10	\$4,589,063	\$4,486,115	\$(102,948)
FY 09	\$5,168,792	\$5,217,955	\$ 49,163
FY 08	\$5,188,506	\$4,996,497	\$(192,009)
FY 07	\$5,039,270	\$5,138,939	\$ 99,669
FY 06	\$4,722,199	\$5,375,970	\$ 653,771
FY 05	\$4,153,348	\$4,835,603	\$ 682,255
FY 04	\$3,980,602	\$4,356,942	\$ 376,340

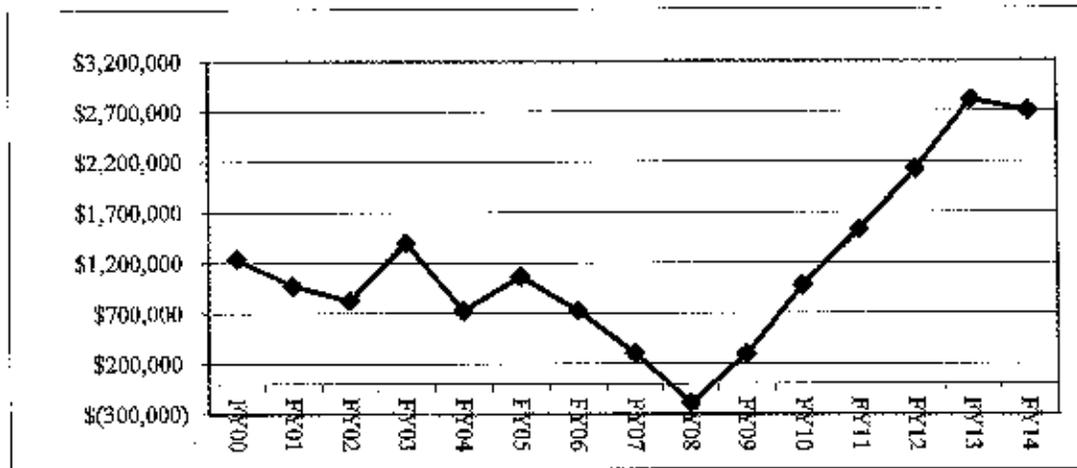


Trend: FY 14 General Fund Receipts increased by \$658,742 from the prior year. Motor vehicle excise increased by \$259,328, ambulance receipts increased by \$158,854, penalties and interest decreased by \$156,063 and licenses and permits increased by \$102,903. As of 10/31/2014, FY 15 is above FY 14 by \$7,002 at the same time. We will reanalyze after second quarter receipts are received but a modest increase of \$100,000 is projected here.

6. Certified Free Cash

FY 14	\$ 2,701,923
FY 13	\$ 2,813,553
FY 12	\$ 2,123,316
FY 11	\$ 1,528,822

FY 10	\$ 976,826
FY 09	\$ 293,677
FY 08	\$ (189,322)
FY 07	\$ 302,274
FY 06	\$ 725,852
FY 05	\$ 1,063,518
FY 04	\$ 725,976
FY 03	\$ 1,399,184
FY 02	\$ 824,415
FY 01	\$ 972,405
FY 00	\$ 1,236,316



Trend: Since FY 10, the Town has not used Free Cash to subsidize recurring operating budget costs. Our bond rating increase in FY 13 was as a direct result of this financial policy and we will continue to adhere to it. Free Cash will continue to be used for pay-as-you go capital, to replenish the Stabilization Fund when those funds are used for emergency responses and allocate to Capital Stabilization Fund for debt service and/or large capital acquisitions..

The sixth year of the new budget process and fiscal discipline continues to improve the Town's financial position. FY 14 Free Cash is certified at \$2,701,923. Of this, \$870,307 was spent at the November 13, 2014 special town meeting for the pay down of landfill capping and bulky waste building debt and as a 25% town match for Hurricane Sandy FEMA funds for roadway work. An additional \$400,000 was transferred into the Capital Stabilization Fund for future capital projects. FY16 budgetary projections will also consider an increased allocation to Other Post Employment Benefit costs (OPEB).

7. Tax Title Collection

<u>Tax Title Collections</u>	
<u>Actual (Tax & Special Assessments)</u>	<u>Interest/Fees</u>

FY15	\$132,727	\$51,560 as of 09/30/2014
FY14	502,191	134,158
FY13	320,576	71,860
FY12	666,821	213,453
FY11	371,222	80,692
FY10	487,299	81,414
FY09	357,677	121,085
FY08	212,162	51,136
FY07	163,096	33,400
FY06	80,183	12,731
FY05	143,859	21,837
FY04	61,836	16,568

Deferral Collections

	<u>Actual (Tax & Special Assessments)</u>	<u>Interest/Fees</u>
FY15	\$ 4,101	\$ 743 as of 09/30/14
FY14	\$31,698	\$ 3,821
FY13	38,988	12,473
FY12	49,555	15,503
FY11	99,669	69,734
FY10	69,765	30,482
FY09	86,045	50,129
FY08	25,051	7,179
FY07	10,313	699
FY06	54,910	25,548
FY05	12,400	4,390
FY04	15,649	3,040

Trend: The Town remains aggressive in its stance with collecting tax titles and pursuing foreclosures. The Treasurer/Collector continues to be dogged in personally contacting delinquent property owners and placing them on payment plans. This results in legal cost savings for tax title. The Town has foreclosed on three homes in the past three years. Two have been auctioned and one will be auctioned before the end of the calendar year.

8. Medicaid Reimbursement

<u>Medicaid Reimbursements</u>	<u>Estimated</u>	<u>Actual (Net)</u>	<u>Variance</u>
FY 16	\$ 35,000		
FY 15	\$ 50,000	\$ 11,027	as of 10/31/2014
FY 14	\$ 97,600	\$ 50,501	
FY 13	\$ 97,600	\$ 66,166	(\$31,434)

FY 12	\$123,432	\$ 69,569	(\$53,773)
FY 11	\$100,000	\$123,342	\$23,342
FY 10	\$160,972	\$ 97,600	(\$ 63,372)
FY 09	\$141,763	\$160,972	\$ 19,209
FY 08	\$184,848	\$141,763	(\$ 43,085)
FY 07		\$187,848	
FY 06		\$113,611	
FY 05		\$ 97,715	
FY 04		\$ 50,154	

Trend: As projected, these revenues will be inconsistent and decline each year.

9. Wind Turbine Revenue

The wind turbine was commissioned March 29, 2012. A revolving fund established for the revenue subsidizes electrical costs for all public facilities. The FY 13 net between what the Town paid to Scituate Wind LLC and what the Town received from National Grid was \$137,318. In FY 14 the turbine produced a positive net balance of \$205,459 in the revolving fund. Revenues stay with the Revolving Fund so any surpluses would be transferred at year-end by a vote at town meeting. Approximately \$120,000 is anticipated for FY 16. Please note if the turbine ceases operating under the current program for any reason, the revenue, and potential liability exposure for the Town increases exponentially. Approximately \$100,000 of wind turbine revenue per year has been identified as a revenue offset for future capital building projects.

	Projected Revenue	Amount Received
FY 16	\$120,000	
FY 15	\$120,000	\$19,229 as of 10/31/14
FY 14	\$120,000	\$205,495
FY 13		\$95,437

10. Solar Array Revenue

The solar array on the Town's capped landfill began operating the end of September 2013. The 3.0mw solar array at 280 Driftway is expected to match the other half of the Town's total electrical consumption resulting in the Town of Scituate being the first community in Massachusetts to be 100% clean energy. A second revolving fund was established to receive and disburse monies associated with the production of this electricity. FY 15 will be the second year of operation and revenue projections are conditional at best but are estimated to be in the range of \$93,000. FY16 is projected to be \$110,000.

Please note that the financial mechanisms for handling the intake and expenditure of revenues for both the wind turbine and the solar array may change. The Town of Scituate is the first community to be generating these revenues and the Department of Revenue has to catch up to see what it will require from municipalities for the reporting and handling of these revenues and Scituate will be the model. The Town did enter into a net metering credit allocation agreement in April 2014 with South Shore Vocational Technical High School to utilize a portion of the

Town's energy credits which were in excess of 100%. The Town received \$.09 per kWh of net metering credit purchased monthly from the school through April 2017. Solar array revenue of approximately \$100,000 per year has been identified as a revenue offset for future capital building projects.

	Projected Revenue	Amount Received
FY 16	\$110,000	\$
FY 15	\$93,000	\$255,516 as of 11/17/2014
FY 14*	\$70,000	\$(25,637)

*only three quarters in operation and excess liquidated damages of \$94,022 refunded to contractor

11. Meals Tax

At the April 2013 annual town meeting the Town voted to approve the adoption of the meals tax. The disbursement of revenue from DOR is different the first year of acceptance before receipts fall into a regular schedule.

	Revenue Projected	Amount Received
FY 16	\$218,368	
FY 15	\$218,368	\$73,942 as of 11/17/2014
FY 14*	\$204,871	\$164,190

*partial year of revenue in year of adoption

Trend: Projections based on DOR recommendations with 0% increase in future years until more experience with the revenue source is accumulated. For FY16, a portion of meals tax revenue has been identified as a revenue offset for future capital building projects. The FY15 budget allocated 25% of meals tax revenue to fund initiatives recommended by the Economic Development Committee. This amount will be revisited by the Financial Forecast Committee annually.

EXPENSE ASSUMPTIONS

1. A balanced budget is required by law.
2. **Collective Bargaining/Non-Union Staff**

Of the 11 bargaining units in Town (five Town, six school) contract costs are as follows:

A 1% wage increase in the TOSCA contract is	\$ 12,673	expired 6/30/17
A 1% wage increase in the Laborer's contract is	\$ 19,333	settled through 2016*
A 1% wage increase in the AMP contract is	\$ 14,378	6/30/17
A 1% wage increase in the IBPO contract is	\$ 17,999	6/30/17

A 1% wage increase in the IAFF contract is \$ 27,826 expired 6/30/13 - in arbitration
 A 1% wage increase for non-union staff \$ 16,312, 1 individuals

The School Department contracts (1%,1.5%,1.5%) expire June 30, 2015.

3. Net School Spending

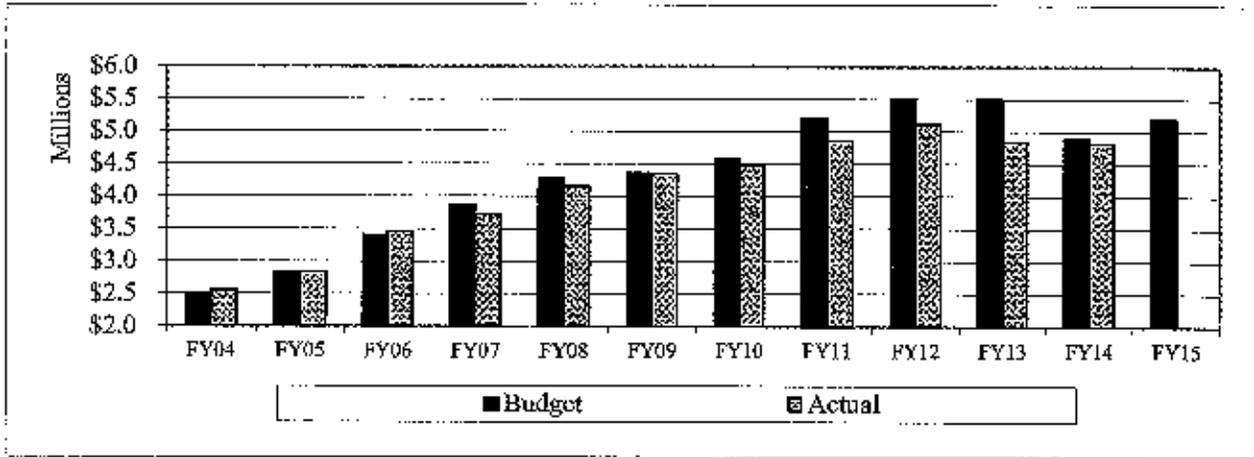
	Net School Spending	Minimum Threshold	Variance (+/-)
FY 14	35,729,040	29,063,695	6,665,345
FY 13	34,928,281	28,420,385	6,507,896
FY 12	34,230,587	27,631,498	6,577,530
FY 11	31,036,772	27,070,686	5,506,031

The Town of Scituate Net School Spending amount as budgeted for FY 14 exceeded the minimum amount required under the education reform formula by \$6,665,345.

4. Contributory Health and Life Insurance

In FY 13 plan design changes were negotiated for all employees as the result of new legislation passed in 2012 amending MGL Chapter 32B by adding new sections (21a-23). The Town accepted these provisions to address challenges in increasing health care costs. An agreement was executed with all collective bargaining units and retirees through June 30, 2015. Health insurance rates are not received from the Mayflower Municipal Health Group (MMHG) until January-February. At this time we are carrying 3% increase. However, we believe this is a conservative number and it is likely the FY 16 rate increase will be less. The FY 12 and 13 strong surpluses shown below were as a result of negotiating changes in health care. The budget for FY 14 and forward reflects these plan changes and will therefore not generate surpluses as in prior years.

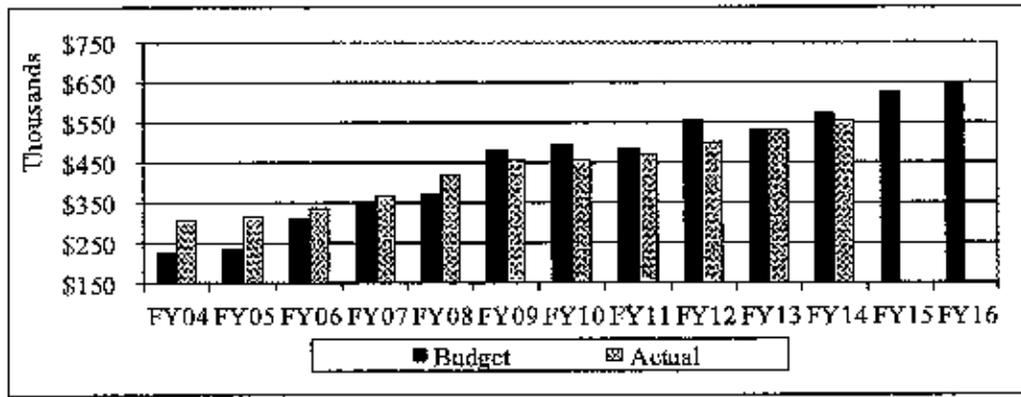
	Budget	Actual	Variance
FY16	5,124,901		
FY15	4,975,632	1,634,804	as of 10/31/2014
FY14	4,900,000	4,818,332	81,668
FY13	5,508,907	4,839,479	669,428
FY12	5,508,907	5,115,061	393,846
FY11	5,193,724	4,860,286	333,438
FY10	4,586,242	4,474,572	111,670
FY09	4,353,000	4,351,147	1,853
FY08	4,272,554	4,145,935	126,619
FY07	3,866,882	3,716,529	150,353
FY06	3,398,250	3,452,726	(54,476)
FY05	2,837,000	2,837,000	0
FY04	2,500,000	2,556,014	(56,014)



Trend: Rates are voted by the Mayflower Municipal Health Group in January or February after the Town budget is submitted. We have been verbally informed by MMHG to plan on a 3% increase for FY 16 which is reflected here. The Town has experienced 0% increases in premiums from MMHG since FY12. Fluctuations throughout the year in the total enrolled census and claims experience also have minor impacts.

5. Medicare/FICA

	Budget	Actual	Variance
FY16	\$ 652,115		
FY15	626,454	180,116	as of 11/17/2014
FY14	574,729	556,272	18,457
FY13	528,423	531,517	(3,094)
FY12	552,876	498,252	54,624
FY11	487,000	469,321	17,679
FY10	494,266	456,025	38,241
FY09	479,266	456,514	22,752
FY08	370,000	420,846	(50,846)
FY07	343,000	366,255	(23,255)
FY06	308,000	336,356	(28,356)
FY05	237,000	314,263	(77,263)
FY04	226,000	306,781	(80,781)



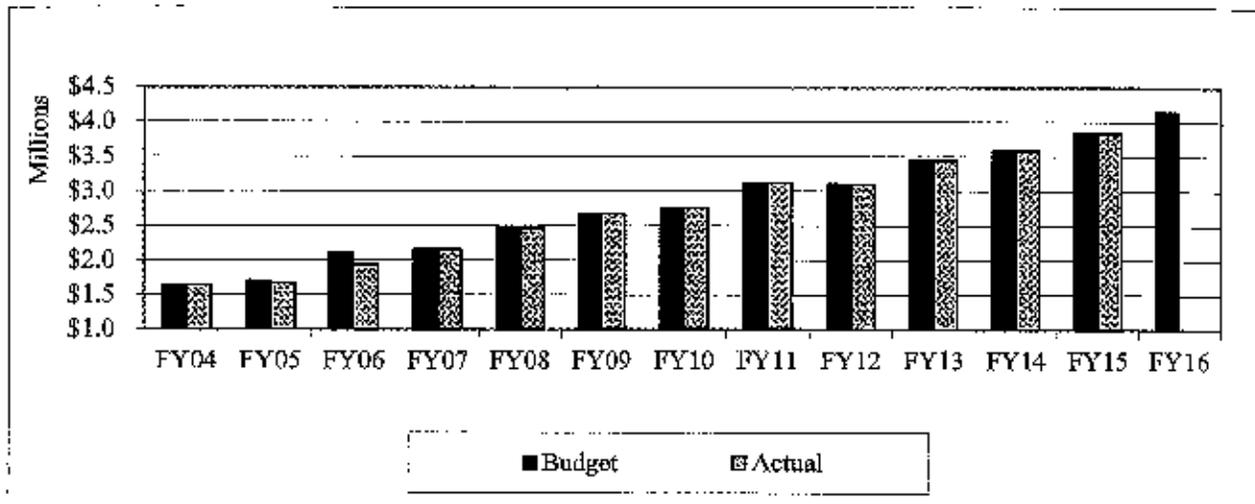
Trend: This line item will continue to increase as the exempt employee population decreases and wage scales increase.

6. Retirement Assessment (Contributory and Non-Contributory)

The FY 16 Retirement Assessment will increase to \$4,141,767. FY 15 marks the first year the revised mortality tables are reflected in each community's rate. It is expected that future increases will be at least 8% annually to reflect the new mortality tables. This is a budgetary expense that will need to be planned for each fiscal year going forward and will impact other budgets. \$75,000 was previously transferred into the Stabilization Fund for this increase.

Contributory

	Budget	Actual	Increase (Decrease) over Prior Year	
			Amount	%
FY16 est.	\$ 4,141,767		305,638	8.0%
FY15	3,836,129	3,836,129	271,270	7.0%
FY14	3,584,859	3,584,859	140,648	4.1%
FY13	3,444,211	3,444,211	341,164	11.0%
FY12	3,103,047	3,103,047	(14,983)	(.5%)
FY11	3,118,030	3,118,030	359,680	13.0%
FY10	2,758,350	2,758,350	89,738	3.4%
FY09	2,668,612	2,668,612	204,444	8.3%
FY08	2,464,168	2,464,168	310,920	14.4%
FY07	2,153,248	2,153,248	224,088	11.6%
FY06	2,104,099	1,929,160	260,988	15.6%
FY05	1,698,327	1,668,172	27,264	1.7%
FY04	1,640,908	1,640,908		



Non Contributory

	Budget	Actual	Variance
FY16	26,357		
FY15	65,319	8,613	as of 10/16/2014
FY14	62,979	62,979	0
FY13	62,979	62,979	0
FY12	73,590	61,809	11,781
FY11	88,094	80,878	7,216
FY10	87,094	86,320	774
FY09	107,000	84,557	22,443
FY08	105,000	89,208	15,792
FY07	102,462	95,156	7,306
FY06	94,700	91,389	3,320
FY05	113,161	104,978	8,183
FY04	119,500	103,824	15,676

Trend: The pension assessment is a volatile budgetary item as noted despite the member communities continued attempts at seeking some level of consistency in assessment increases. Many existing retirees retired at 5% contribution levels (as opposed to the current rate of 9+2% for active employees) which will continue to result in increases in significant amounts for the next several years. The Town does avail itself of making a one-time payment (versus semi-annual) to avert additional interest costs from the County which results in a 2% annual savings on the assessment. The Town's FY16 assessment will be received in early December.

In FY14, we had three retirees still receiving non-contributory pensions as a result of being enrolled before the current contributory retirement system was established and this amount increased with annual cost of living adjustments. In the first quarter of FY15, two of the three retirees have passed away.

7. Other Post-Employment Benefits (OPEB)

Created at the April 2011 Annual Town Meeting, this Fund is a reserve to cover the cost of the unfunded liability of the Town's future health care costs for employees and retirees. A new actuarial study needs to be performed biennially and the most recent study was completed in October 2013. The unfunded accrued liability as of June 30, 2011 was \$53,916,330. The unfunded accrued liability as of June 30, 2013 is \$65,117,566. Some of this increase was attributable to an error in the prior study which undercounted the total census by 100 lives.

The Town's financial policy is to allocate 2% of the annual retirement assessment into this fund. Year-end transfers in FY13 and FY14, for \$75,000 and \$12,900 respectively, have assisted in building this account and this practice will continue to the extent possible. That being said, the 2% annual amount is not as robust as the bond rating agencies would like. In addition to the 2% annual amount an additional \$100,000 is being recommended.

Year	Allocation	Balance 6/30
FY 16	\$182,835	
FY 15	\$ 76,723	\$379,547 as of 10/20/14
FY 14	\$ 84,640	\$296,559
FY 13	\$143,884	\$209,227
FY 12	\$ 64,983*	\$ 65,023

*created in 2011; FY 12 first-year of appropriation

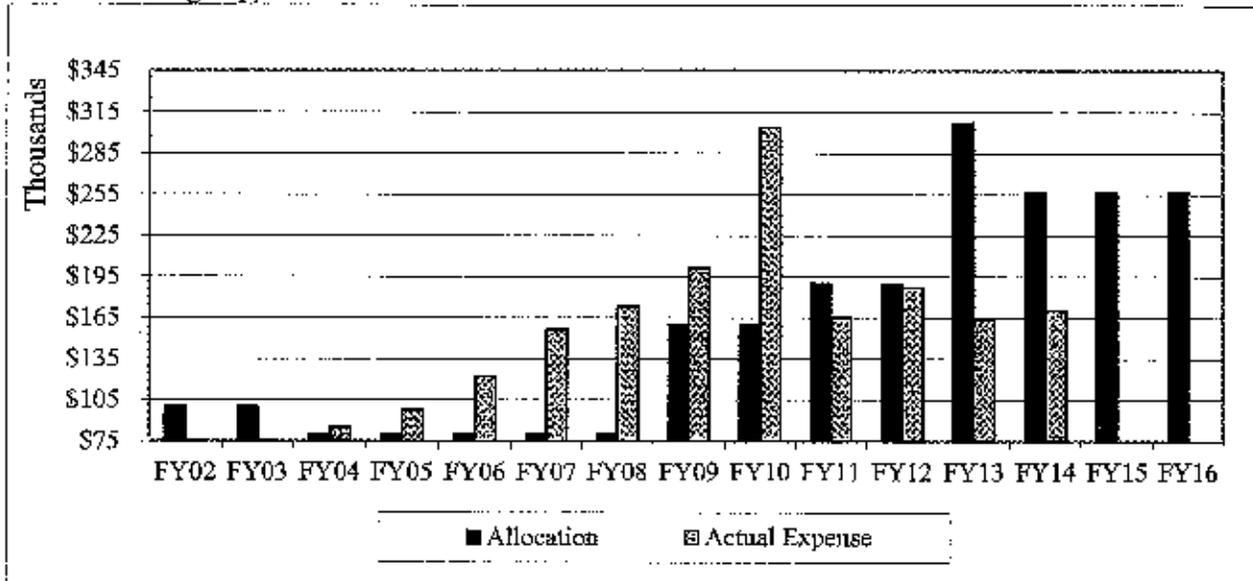
Trend: The Town lags on this fund because it was not created sooner (2011). An allocation of funds must be made each year. It is reviewed for the auditor's management letter as a federal mandate, and a critical review component for bond rating agencies.

8. Workers' Compensation

	Budgetary Allocation On June 30 (FY total)	Actual Expense	Variance	Fund Balance as of June 30th
FY 16	\$ 257,000			
FY 15	\$ 257,000	\$ 46,013	as of 11/17/14	
FY 14	\$ 257,000	\$ 170,049	\$ 86,951	\$457,768
FY 13	\$ 307,161	\$ 163,511	\$143,650	\$369,888
FY 12	\$ 265,000	\$ 187,169	\$ 77,831	\$225,931
FY 11	\$ 285,000	\$ 164,938	\$120,062	\$148,009
FY 10	\$ 160,000	\$ 303,738	(143,738)	
FY 09**	\$ 160,000	\$ 201,012	(41,012)	
FY 08	\$ 80,000	\$ 173,476	(93,476)	
FY 07	\$ 80,000	\$ 156,587	(76,587)	
FY 06	\$ 80,000	\$ 122,407	(42,407)	
FY 05	\$ 80,000	\$ 98,220	(18,220)	
FY 04*	\$ 80,000	\$ 84,865	(4,865)	
FY 03	\$ 100,000	\$ 57,974	\$42,026	

FY 02 \$ 100,000 \$ 51,720 \$48,280

* Line of Duty included in expenditures included from FY 04 to FY 09.
 Separate insurance now.
 ** New budget approach

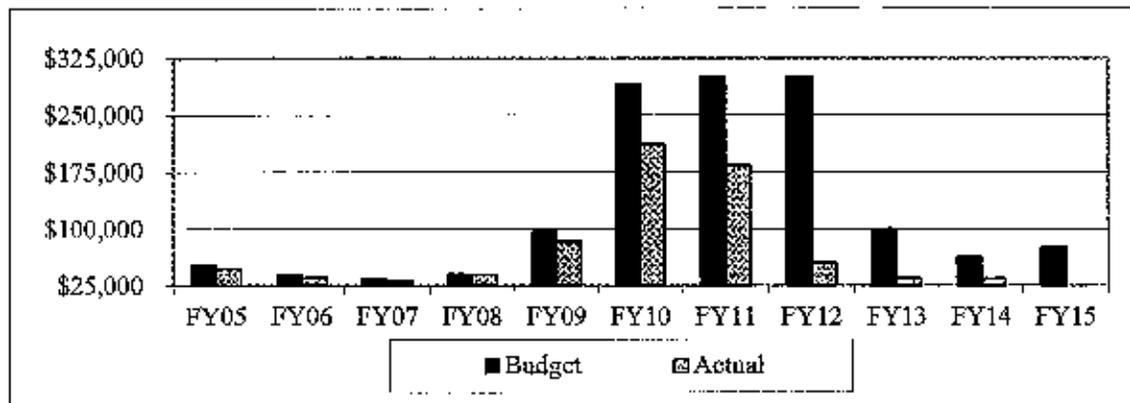


Trend: Before FY 11 this account was severely under-funded. An accounting change in FY 11 has helped mitigate costs somewhat, however the cost obligations for this fund will continue to be high based on settled claims prior to FY 10. Stop/Loss coverage will guard against substantial medical claims. The fund goal is to have the Fund Balance sufficient enough such that the interest generated can pay the premium and other administrative costs for the fiscal year while still being able to handle a permanent disability claim. The Fund goal is \$750,000. The current fund balance as of 11/17/14 is \$669,139. It is hoped that FY 16 will be the last year the full \$257,000 will be needed to be allocated as the fund balance will have been reached. In FY 11, FY12 and FY 13, year-end transfers were made to this account from surplus health insurance funds in order to address the shortfalls in this account. This Fund must cover all medical and other costs of employees injured on the job.

9. Unemployment

	Appropriated	Actual	Variance
FY 16	\$ 75,000		
FY 15	\$ 75,000	\$ 5,180	as of 10/31/14
FY 14	\$ 64,000	\$ 40,133	\$ 23,867
FY 13	\$ 92,500	\$ 34,610	\$ 59,890
FY 12	\$300,000	\$ 55,148	\$244,852
FY 11	\$300,000	\$184,232	\$115,768
FY 10	\$290,000	\$211,607	\$ 78,393
FY 09	\$ 96,000	\$ 83,600	\$ 12,400
FY 08	\$ 40,000	\$ 39,461	\$ 539
FY 07	\$ 33,000	\$ 30,549	\$ 2,451

FY 06	\$ 39,775	\$ 35,262	\$ 4,513
FY 05	\$ 51,699	\$ 47,186	\$ 4,513



Trend: This fund was increased in prior years in anticipation of layoffs as a result of the economic downturn. Budgetary reductions have resulted as the employee census stabilized.

10. Special Education

	<u>Outside Placements</u>	<u>Circuit Breaker Reimbursements</u>
FY 15	\$ 2,475,000	\$ 660,000
FY 15	\$ 2,403,000	\$ 660,000
FY 14	\$ 2,218,138	\$ 781,123
FY 13	\$ 2,264,763	\$ 943,008
FY 12	\$ 2,233,054	\$ 837,738
FY 11	\$ 2,014,783	\$ 366,754
FY 10*	\$ 2,111,352	\$ 406,452
FY 09	\$ 1,900,319	\$ 948,368
FY 08	\$ 2,210,065	\$1,130,603
FY 07	\$ 2,197,483	\$1,010,035
FY 06	\$ 2,087,901	\$ 605,719

* Reflects reduction from 72% to 38%

Trend: The FY15 estimated projection was based on current students.

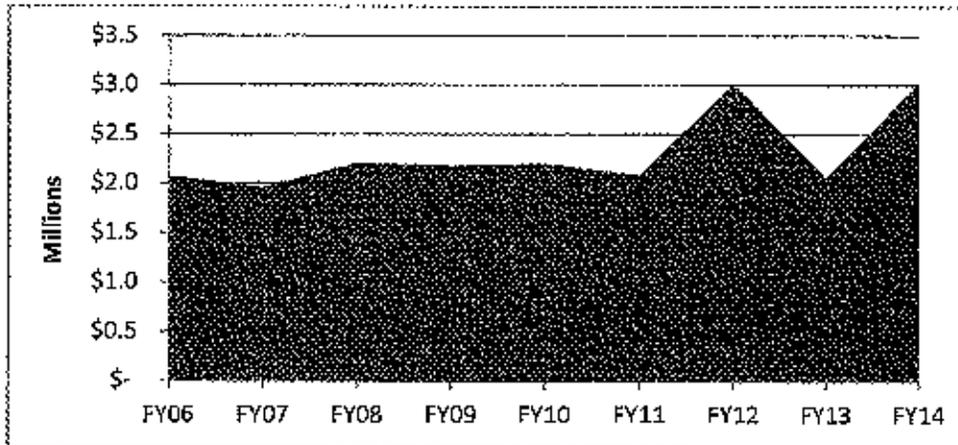
11. Stabilization Fund

An allocation should be made each year to the Stabilization Fund. Interest earned by the Stabilization Fund will be allocated back into it and used for capital purchases.

	Appropriated	Interest	Expended	Balance 6/30
FY 14	\$ 955,500	\$ 6,943	\$ 488,074	\$3,179,055
FY 13	\$ 0	\$ 7,057	\$ 955,500	\$2,061,481
FY 12	\$ 917,333	\$ 8,129	\$ 0	\$3,009,925
FY 11	\$ 10,218	\$ 10,527	\$ 138,315	\$2,084,462
FY 10	\$ 9,415	\$ 15,814	\$ 0	

FY 09	\$ 169,850	\$ 42,242	\$ 243,942
FY 08	\$ 486,436	\$ 71,942	\$ 305,000
FY 07	\$ 162,593	\$ 106,890	\$ 385,000
FY 06	\$2,065,446*	\$ 75,347	\$ 70,000

*Beginning Balance/Chart reflects appropriations after beginning balance in FY 06

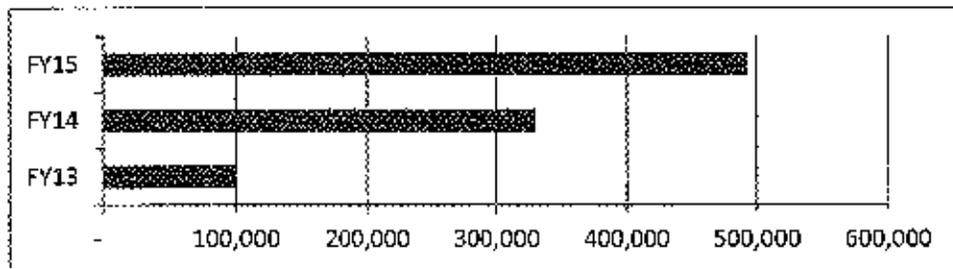


Trend: The Town supported a substantial allocation into the Stabilization Fund at the 2011 STM. \$955,500 in funds used for the four major FY 13 storms was replenished at the November 2013 special town meeting. An additional \$576,424 allocation to the fund was made at the April 2013 annual town meeting as well as an additional \$75,000 to offset increases in the FY 15 pension assessment.

12. Capital Stabilization Fund

Created at the November 2012 Special Town Meeting, the intent of the fund is to allocate monies for larger capital acquisitions or costs that cannot be absorbed in any one given fiscal year. This will help create stability over time with the intent of avoiding debt spikes. The balance before the fall town meeting was \$739,000. FY 14 marked the first time that the Town allocated a portion of the Town's tax levy (\$100,000) toward capital. In FY 15, the Town allocated 75% of the anticipated meals tax revenue to the fund. The Town's Financial Policies suggest 2% of the Town's net operating revenue which is approximately \$500,000. However, this is an excellent start and will continue as a fixed cost allocation in FY16. The November 2014 STM allocated an additional \$400,000 for free cash into this account to offset future debt.

	Appropriated	Interest	Expended	Balance 6/30
FY 15	\$ 563,776	\$ 52	\$ 0	\$893,254 YTD
FY 14	\$ 639,000	\$ 399	\$410,000	\$329,402
FY 13	\$ 100,000	\$ 4	\$ 0	\$100,004



To date, the allocations to the fund include the following purposes:

	Amount	Purpose
FY 15	\$163,776	Future debt service
	\$400,000	Future debt service
FY 14	\$375,000	Fire apparatus
	\$129,000	Foreshore protection
	\$35,000	Voting machines
	\$100,000	Future debt service
FY 13	\$100,000	Establish fund

13. Reserve Fund

	Budgeted	Expenditures	Variance
FY 15	\$90,000	\$ 0 as of 11/20/14	
FY 14	\$90,000	\$ 27,681	\$62,319
FY 13	\$90,000	\$ 6,837	\$83,163
FY 12	\$90,000	\$ 81,725	\$ 8,275
FY 11	\$81,871	\$ 31,000	\$50,871
FY 10	\$90,000	\$ 81,004	\$ 8,996
FY 09	\$90,000	\$ 90,000	\$ 0
FY 08	\$90,000	\$ 89,840	\$ 160
FY 07	\$90,000	\$ 86,460	\$ 3,540
FY 06	\$90,000	\$ 90,000	\$ 0
FY 05	\$90,000	\$ 90,000	\$ 0
FY 04	\$90,000	\$ 14,540	\$ 75,460

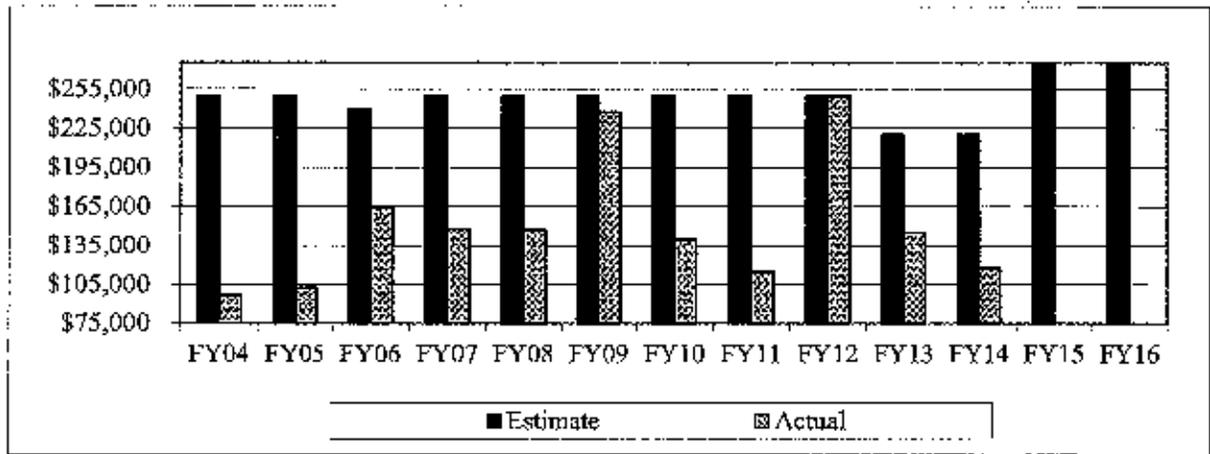
Trend: The Reserve Fund is for emergency or unforeseen events with expenditures voted by the Advisory Committee. This Fund has returned a surplus balance since FY 10.

14. Allowance for Abatements/Exemptions (Overlay)

The allowance for abatements and exemptions for FY 2016 will be approximately \$275,000.

	<u>Estimated</u>	<u>Raised</u>	<u>Actual</u>
FY 16	\$275,000		
FY 15*	\$275,000		

FY 14	\$220,000	\$220,000	\$117,559
FY 13	\$220,000	\$219,170	\$144,949
FY 12 *	\$250,000	\$250,000	\$249,524
FY 11	\$250,000	\$250,000	\$114,741
FY 10	\$250,000	\$250,000	\$139,784
FY 09*	\$200,000	\$250,000	\$237,203
FY 08	\$150,000	\$250,000	\$146,817
FY 07**	\$160,000	\$250,000	\$147,444
FY 06*	\$175,000	\$239,440	\$163,760
FY 05	\$125,000	\$102,140	\$102,140
FY 04	\$100,000	\$250,000	\$ 96,480



Trend: FY 15 is a revaluation year. The debt exclusion for the library and potentially for the public safety complex and new middle school will come into play for FY16 and the overlay has been adjusted accordingly. Our financial policies provide for a five-year rolling average review of the overlay reserve. The five year rolling average for FY15 is \$75,000. Part of this reserve (\$60,000) was used to fund the revaluation costs of \$70,000 in 2015.

* Revaluation year/** Veterans exemption allowance increased.

15. Maturing Debt and Interest (excluded Enterprise Fund Debt)

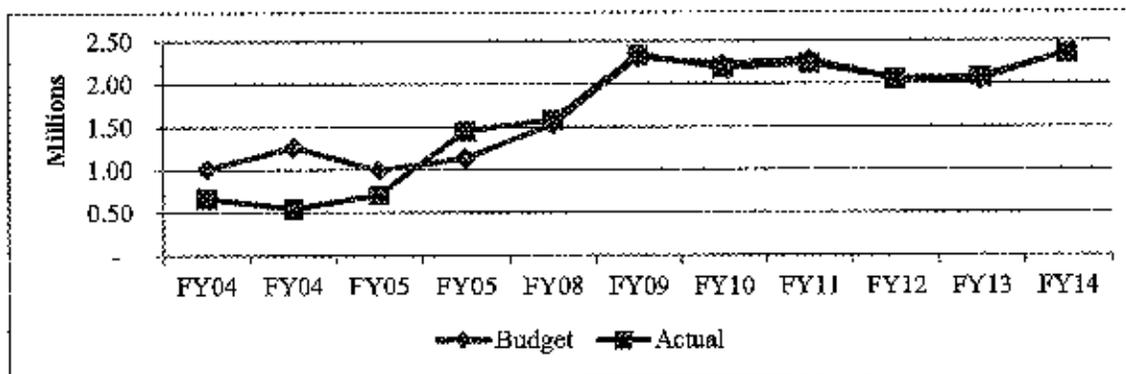
The FY 16 General Fund Debt amount is subject to change based on the planned issuance of a bond in March 2015 for approximately \$15M. Two potential debt exclusion votes for a new middle school and public safety complex could also be included in that bond. The amount shown includes existing debt, projects to be included in the March 2015 bond and the \$7M library debt exclusion.

General Fund Debt

	Budget	Actual	Debt Exclusion
FY16	3,145,721		\$ 2,238,803
FY15	2,365,652	934,164 YTD	\$ 873,330
FY14	2,362,633	2,352,134	\$ 909,771
FY13	2,047,600	2,030,758	\$ 913,561

FY12	2,055,490	2,054,055	\$ 928,401
FY11	2,276,194	2,235,778	\$1,106,450
FY10	2,228,430	2,181,743	\$1,150,750
FY09	2,307,447	2,338,486	\$1,182,550
FY08	1,534,883	1,585,447	\$ 934,674
FY07	1,135,089	1,453,354	\$ 923,300
FY06	994,210	707,530	\$ 587,114
FY05	1,265,623	546,134	\$ 940,200
FY04	1,007,078	668,320	

Trend: The Town's bond rating AA+ will be reviewed when we go out to market in 2015 and our goal is to insure we maintain this rating. Increases in this line item will continue and the financial policies direct that the amount rolling off for debt stay within the debt service line item to fund other much needed capital. Because of multi-million dollar building projects, General Fund debt will be moderated in FY16.



16. Capital Improvement Plan (CIP)

The Town's five-year rolling capital improvement plan requires a continuous commitment and investment of town funds for scheduled maintenance and replacement of equipment, facility maintenance and larger municipal projects. The Town's financial policies state that officials endeavor to allocate 2% of the Town's net operating fund revenue to the CIP from taxation. The 2% guideline is less than in some other comparable communities. As we have seen, delaying capital results in higher costs over time. The Capital Stabilization Fund provides a mechanism to address the Town's overwhelming capital needs. The \$100,000 raised by taxation is again recommended to be put into the Capital Stabilization Fund. The Public Facilities Master Plan will continue to play a key role in how funds are allocated for capital for the foreseeable future. Forgoing use of this financial tool is neither recommended nor prudent.

17. General Liability/Property Insurance

	Budget	Actual	Variance
FY16	473,000		
FY15	430,000	424,738	YTD
FY14	430,000	391,353	38,647

FY13	495,000	383,039	51,900
FY12	425,000	434,939	(9939)
FY11	404,200	404,844	(644)
FY10	460,000	460,000	0
FY09	448,007	444,101	3,906
FY08	447,000	434,288	12,712
FY07	437,572	437,572	0
FY06	426,139	426,139	0

Trend: General Liability Insurance was rebid in FY 13 resulting in a significant savings for the Town as was the case in FY 11. Our current provider does not provide rate renewal information until March thus making estimates difficult so the FY 16 amount of \$473,000 is projected as a 10% increase at this time. However, the Town, depending on claims history, is eligible for premium discounts and credits for safety and other training initiatives it undertakes, and that resulted in a \$8,208 reduction of premium in FY 15. Savings here has also resulted in the Town being able to add additional coverage and lines that were not previously covered which were recommended by the carrier.

PROGRAM ASSUMPTIONS:

Programs, services and staffing should be able to be maintained at current levels which for FY 16 depending upon contract settlements. However, increases in pension, OPEB and debt service may constrain discretionary budget allocations.

The availability of funds, prior year identified needs and priorities established by department heads and management performance will also be considered. The Town-side focus this year will be on public building maintenance and facilities as well as continuing staffing and capital needs.

Long-range budget and strategic planning substantiated by established goals and objectives will continue to guide us and has served us well the past few years.

PAV;9/09
Updated: 10/10
Updated: 10/11
Updated 12/12
Updated 12/13
Updated 10/14

Data provided by:

- Nancy Holt, Finance Director/Town Accountant
- Pam Avitabile, Treasurer/Collector
- Steve Jarzembowski, Director of Assessing
- Paul Donlan, School Business Manager

TOWN OF SCITUATE

FORECASTING COMMITTEE: Patricia Vinches, Tony Vejnani, Nancy Holt, Pam Avolakis, David Caspelle, Michael Long, Frank Arlaga, Steve Jarambowski, Paul Dorlan, John McCarthy 11/24/2014

FORECASTING MODEL

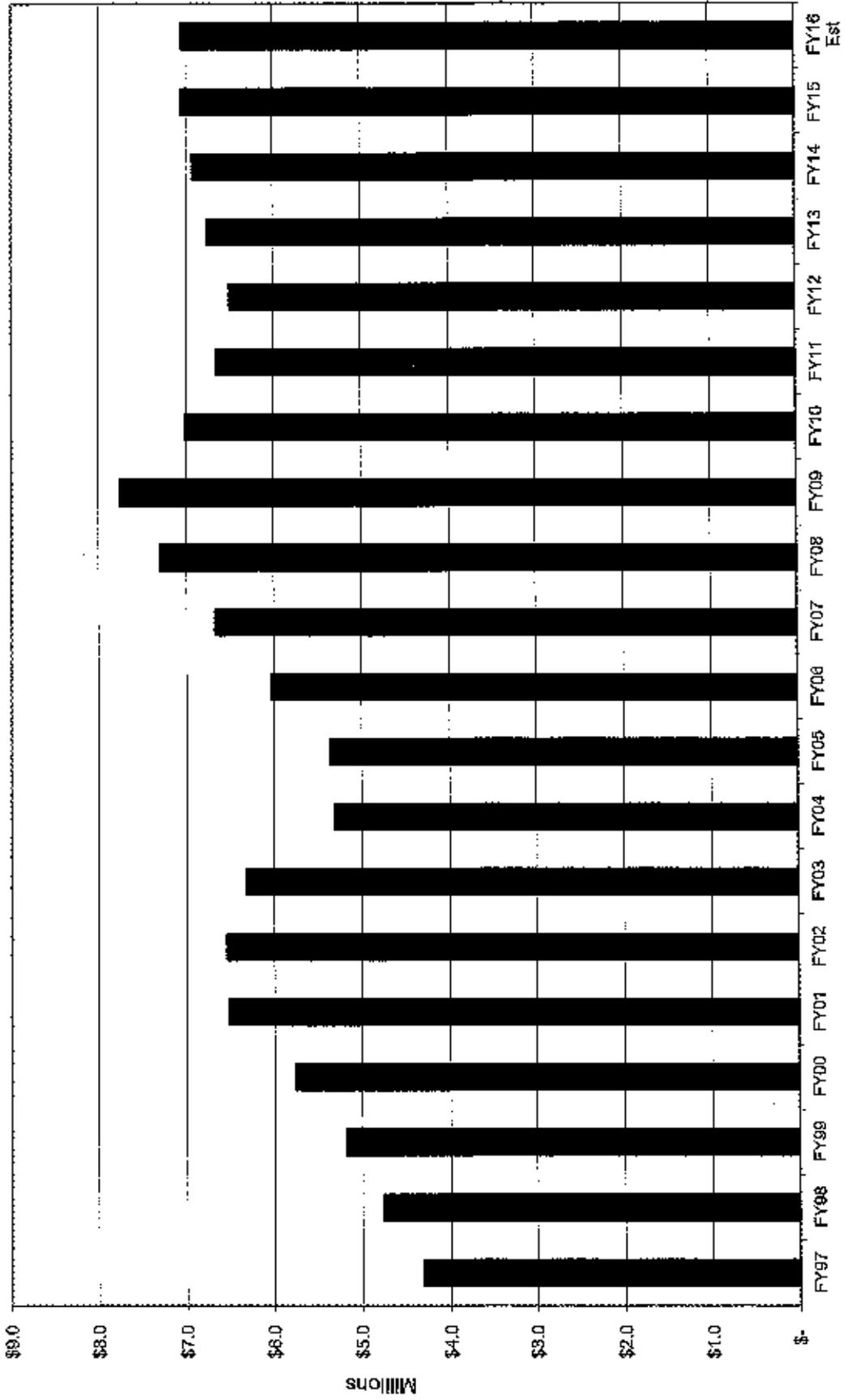
	Actual FY 2014	Updated FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
SOURCES					
Prior Year	\$ 46,877,025	\$ 46,386,078	\$ 50,137,203	\$ 51,860,633	\$ 53,487,899
Override					
2.5% Increase	\$ 1,188,926	\$ 1,208,127	\$ 1,259,430	\$ 1,287,266	\$ 1,337,167
New Growth	\$ 521,126	\$ 557,000	\$ 599,000	\$ 300,000	\$ 300,000
TOTAL LEVY	\$ 48,365,078	\$ 50,137,203	\$ 51,880,533	\$ 53,487,899	\$ 55,125,066
Chery Sheet/State Aid	\$ 6,964,159	\$ 7,085,154	\$ 7,085,154 [1]	\$ 7,085,154	\$ 7,085,154
Title V Assessment	\$ 6,858	\$ 6,858	\$ 6,858	\$ 6,858	\$ 6,858
Local Receipts	\$ 5,268,742	\$ 4,950,000	\$ 5,100,000	\$ 5,100,000	\$ 5,100,000
Enterprise Indirect costs	\$ 711,289	\$ 893,040	\$ 751,044	\$ 765,065	\$ 781,388
Meals Tax	\$ 184,190	\$ 218,588	\$ 218,388 [2]	\$ 218,388	\$ 218,368
Other Available Sources	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL REVENUE	\$ 61,470,294	\$ 63,360,823	\$ 65,052,057	\$ 66,584,344	\$ 68,318,863
USES					
Tax Title (shared cost FY11)	\$ -	\$ -	\$ -	\$ -	\$ -
Offsets	\$ 27,522	\$ 51,823	\$ 31,823	\$ 31,823	\$ 31,823
State & County Charges	\$ 475,850	\$ 477,839	\$ 477,839	\$ 477,839	\$ 477,839
Overlay	\$ 220,000	\$ 275,000	\$ 275,000	\$ 250,000	\$ 250,000
Enterprise Funds/Transfer	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
Economic Development	\$ -	\$ 54,592	\$ 54,592 [2]	\$ 54,592	\$ 54,592
Transfer to Stabilization	\$ 651,424	\$ -	\$ -	\$ -	\$ -
Overlay deficit raised	\$ 15,500	\$ 35	\$ -	\$ -	\$ -
TOTAL USES	\$ 1,490,339	\$ 839,089	\$ 839,054	\$ 814,054	\$ 814,054
NET REVENUE	\$ 59,979,955	\$ 62,151,634	\$ 64,213,003	\$ 65,880,290	\$ 67,502,809
SHARED					
Reserve Fund	\$ 27,681	\$ 90,000	\$ 80,000	\$ 80,000	\$ 80,000
COSTS					
Tax Title	\$ 14,488	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
Insurance/Town Bldgs.	\$ 391,353	\$ 430,000	\$ 473,000	\$ 520,300	\$ 572,330
So. Shore Voc. Tech.	\$ 485,790	\$ 481,208	\$ 500,045 [3]	\$ 498,297	\$ 603,976
Debt & Interest	\$ 1,437,861	\$ 1,468,115	\$ 1,549,029	\$ 1,463,519	\$ 1,463,519
- Capital Stabilization/Capital Plan	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
- Capital Stabilization (Meals Tax)	\$ -	\$ 163,776	\$ 163,776 [2]	\$ 183,778	\$ 183,778
Non-Contrib. Pensions	\$ 65,085	\$ 65,319	\$ 26,357 [4]	\$ 27,147	\$ 27,952
Plymouth Cty. Retirement	\$ 3,584,869	\$ 3,836,129	\$ 4,056,700 [5]	\$ 4,397,108	\$ 4,743,477
Workers' Comp.	\$ 287,000	\$ 257,000	\$ 257,000	\$ 182,000	\$ 182,000
Unemployment Insurance	\$ 40,133	\$ 75,000	\$ 75,000	\$ 58,000	\$ 58,000
Contributory Group Ins.	\$ 4,888,821	\$ 4,975,632	\$ 5,124,901	\$ 6,581,146	\$ 6,650,203
Federal Taxes	\$ 556,272	\$ 626,454	\$ 652,116 [6]	\$ 675,200	\$ 705,328
OPEB	\$ 71,240	\$ 76,723	\$ 82,335 [7]	\$ 87,842	\$ 94,870
TOTAL SHARED COSTS	\$ 11,897,128	\$ 12,584,357	\$ 13,199,825	\$ 13,862,935	\$ 14,384,440
NET AVAILABLE	\$ 48,082,832	\$ 49,567,177	\$ 51,013,178	\$ 52,017,355	\$ 53,118,369
SPLIT					
School Share 88.67%	\$ 31,418,352	\$ 32,812,582	\$ 34,010,486	\$ 34,703,709	\$ 35,414,017
Town Share 33.33%	\$ 16,663,480	\$ 16,483,630	\$ 17,002,692	\$ 17,304,245	\$ 17,704,352
	\$ 48,082,832	\$ 49,278,452	\$ 51,013,178	\$ 52,017,954	\$ 53,118,369
Percentage Change	1.9%	2.5%	3.5%	2.3%	4.1%

TAX RATE					
Total Levy from above	\$ 48,365,078	\$ 50,137,203	\$ 51,880,533	\$ 53,487,899	\$ 55,125,066
School Debt Exclusion	\$ 909,771	\$ 875,291	\$ 845,065	\$ 820,127	\$ 798,964
Wastewater Debt Exclusion	\$ 688,278	\$ 880,874	\$ 658,718	\$ 680,771	\$ 655,710
Library Debt Exclusion (\$6.55M)			\$ 608,375	\$ 594,380	\$ 580,325
Public Safety Complex Debt Excl					
Middle School Debt Exclusion					
TOTAL TAX LEVY	\$ 49,943,123	\$ 51,871,408	\$ 54,002,811	\$ 55,583,147	\$ 57,159,485
TAX RATE	\$ 13.05	\$ 13.50	\$ 14.11	\$ 14.52	\$ 14.94
Total Valuation	\$ 3,828,611,380	\$ 3,826,611,390	\$ 3,826,611,390	\$ 3,826,611,380	\$ 3,825,611,390

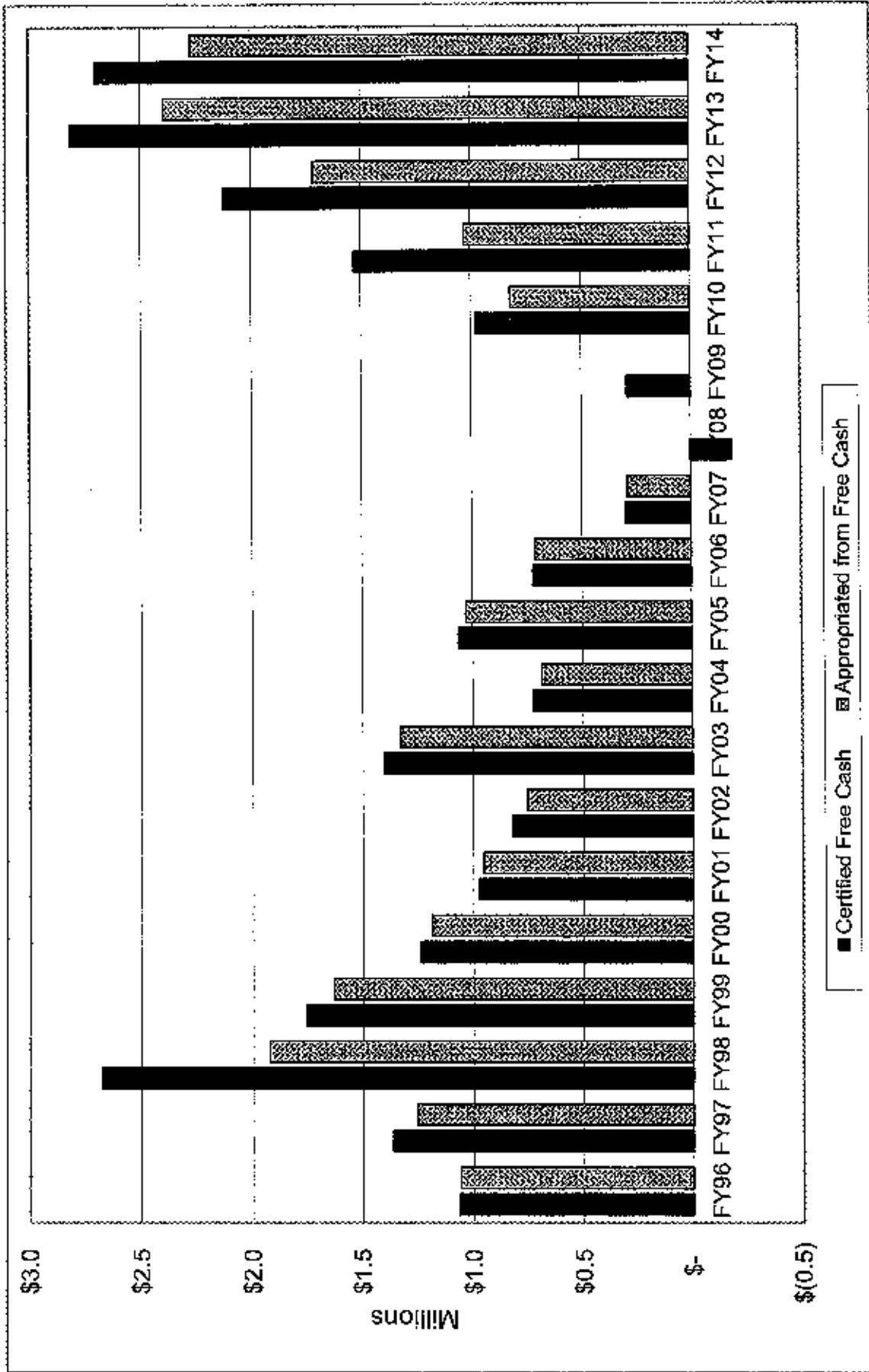
ASSUMPTIONS:

- [1] - Includes unrestricted local aid, veterans benefits, exemptions for vets and elderly and state owned lands
 [2] - FY16-18 Meals Tax revenue at DOR estimate with 25% applied to economic development initiatives and 75% applied to the Capital Stabilization fund.
 [3] - South Shore Voc. Tech - FY16 includes estimated \$35K for boiler & 3% increase in FY17 & FY18 plus \$35,000.
 [4] - Non-contributory pension assessment increased by 3% for FY16-18 for one retiree
 [5] - FY16 assessments received in FY15; FY17-18, 8% annual increase; \$75K previously appropriated to Stabilization Fund.
 [6] - Reflects a 4% increase for COLA and steps
 [7] - Reflects 2% of retirement assessment as required under the Town's financial policies.
 [8] - Solar array and wind turbine revenues are reserved for future debt service costs.

Projected State Aid



Free Cash



* includes Town Admin. Capital Plan

SCITUATE TAX RATES

YEAR	TAX RATE	REVAL YEAR
1980	\$91.00	
1981	\$95.00	
1982	\$25.90	
1983	\$24.90	
1984	\$24.90	
1985	\$18.90	REVAL
1986	\$18.68	
1987	\$19.78	
1988	\$10.01	REVAL
1989	\$10.27	
1990	\$10.57	
1991	\$11.09	REVAL
1992	\$12.54	
1993	\$12.97	
1994	\$14.50	REVAL
1995	\$14.93	
1996	\$15.33	
1997	\$14.80	REVAL
1998	\$15.19	
1999	\$15.87	
2000	\$13.85	REVAL
2001	\$14.70	
2002	\$15.31	
2003	\$ 9.38	REVAL
2004	\$10.00	
2005	\$ 9.48	
2006	\$ 8.16	REVAL
2007	\$ 8.31	
2008	\$ 9.22	
2009	\$ 9.68	REVAL
2010	\$10.56	
2011	\$11.25	
2012	\$12.34	REVAL
2013	\$12.72	
2014	\$13.05	
2015	\$13.10	REVAL

Single Family Average Value	Residential Tax Rate	Average Single Family Tax Bill	Rank - High to Low*
295,431	17.00	5,022	
378,077	11.07	4,185	
310,416	16.24	5,041	
874,408	12.71	11,114	
609,240	15.60	9,504	
299,275	17.76	5,315	
435,797	16.15	7,038	
692,686	12.53	8,679	
328,652	16.94	5,567	
386,705	13.29	5,139	
565,278	13.94	7,880	
556,544	16.50	9,183	
333,432	14.74	4,915	
254,487	19.03	4,843	
492,691	13.10	6,454	
302,008	12.90	3,896	

of Towns Included
321

Average Single Family Tax Bill

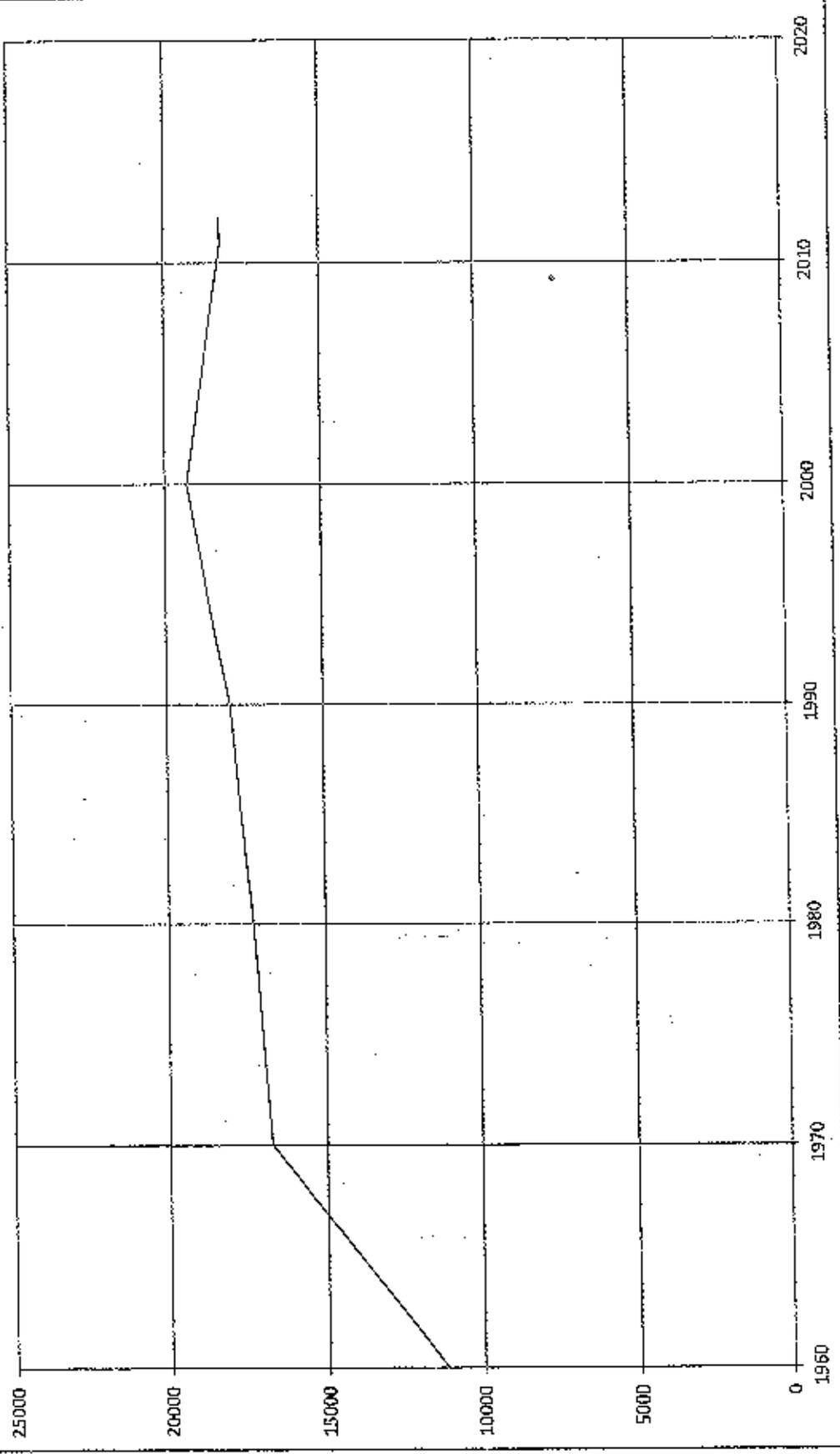
DOR Code	Municipality	Fiscal Year	Single Family Assessed Values	Single Family Parcels
001	Abington	2015	1,107,867,300	3,750
040	Braintree	2015	3,415,928,300	9,035
042	Bridgewater	2015	1,642,724,000	5,292
065	Cohasset	2015	2,028,628,900	2,320
082	Duxbury	2015	2,956,641,060	4,853
083	East Bridgewater	2015	1,121,980,500	3,749
122	Hanover	2015	1,812,480,800	4,159
131	Hingham	2015	4,289,113,600	6,192
145	Kingston	2015	1,260,382,300	3,835
171	Marshfield	2015	3,502,771,700	9,058
189	Milton	2015	4,034,957,900	7,138
219	Norwell	2015	1,861,638,400	3,345
231	Pembroke	2015	1,743,181,480	5,228
251	Rockland	2015	959,923,700	3,772
264	Scituate	2015	3,306,447,600	6,711
336	Weymouth	2015	3,961,136,000	13,116

*2015 rankings will not be published until all community tax rates are approved

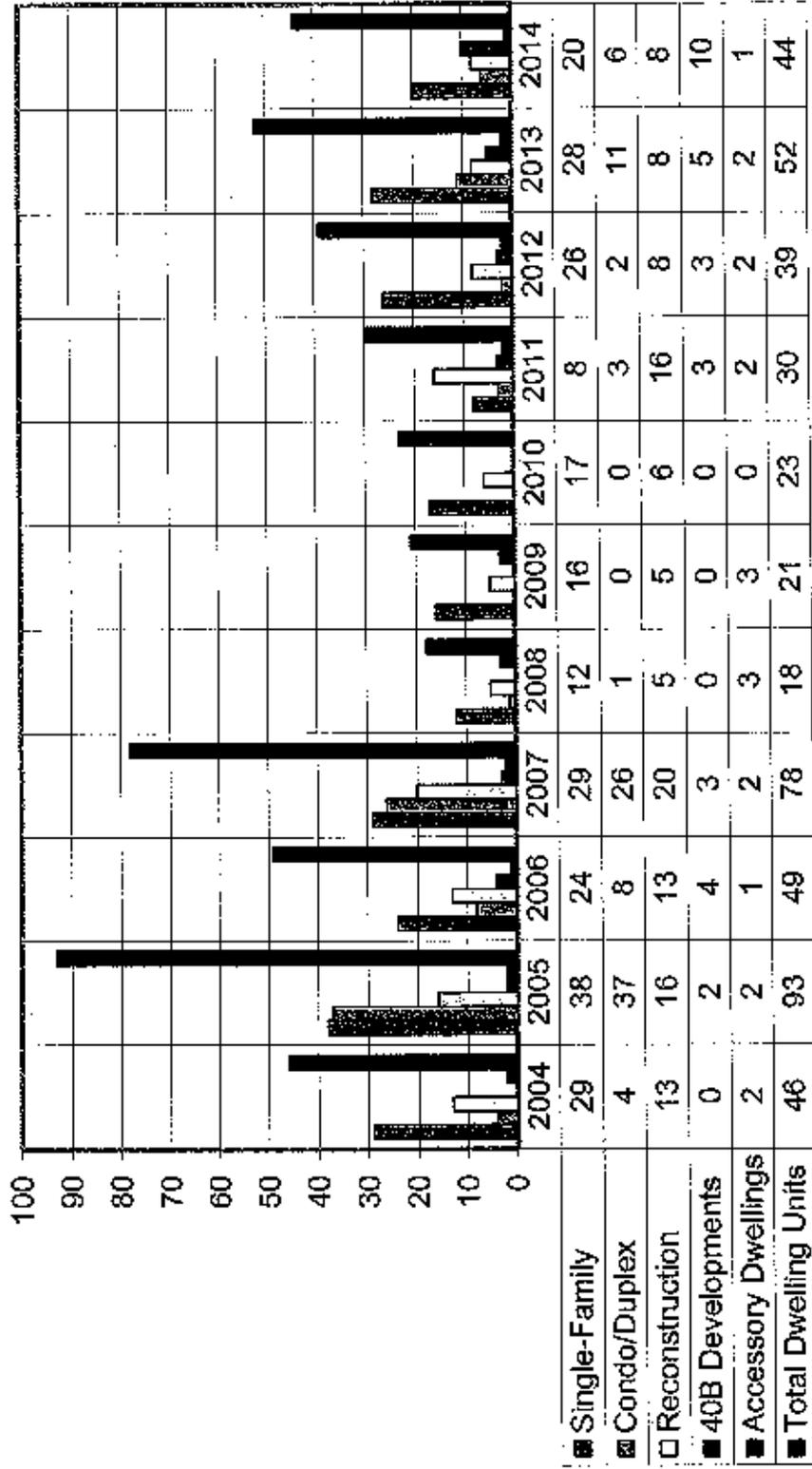
State-wide Average Single Family Tax Bill

Fiscal Year	Assessed Value	Parcels	Average Value	Single Family Tax Bill
2015	475,429,362,226	1,291,195	368,209	5,222

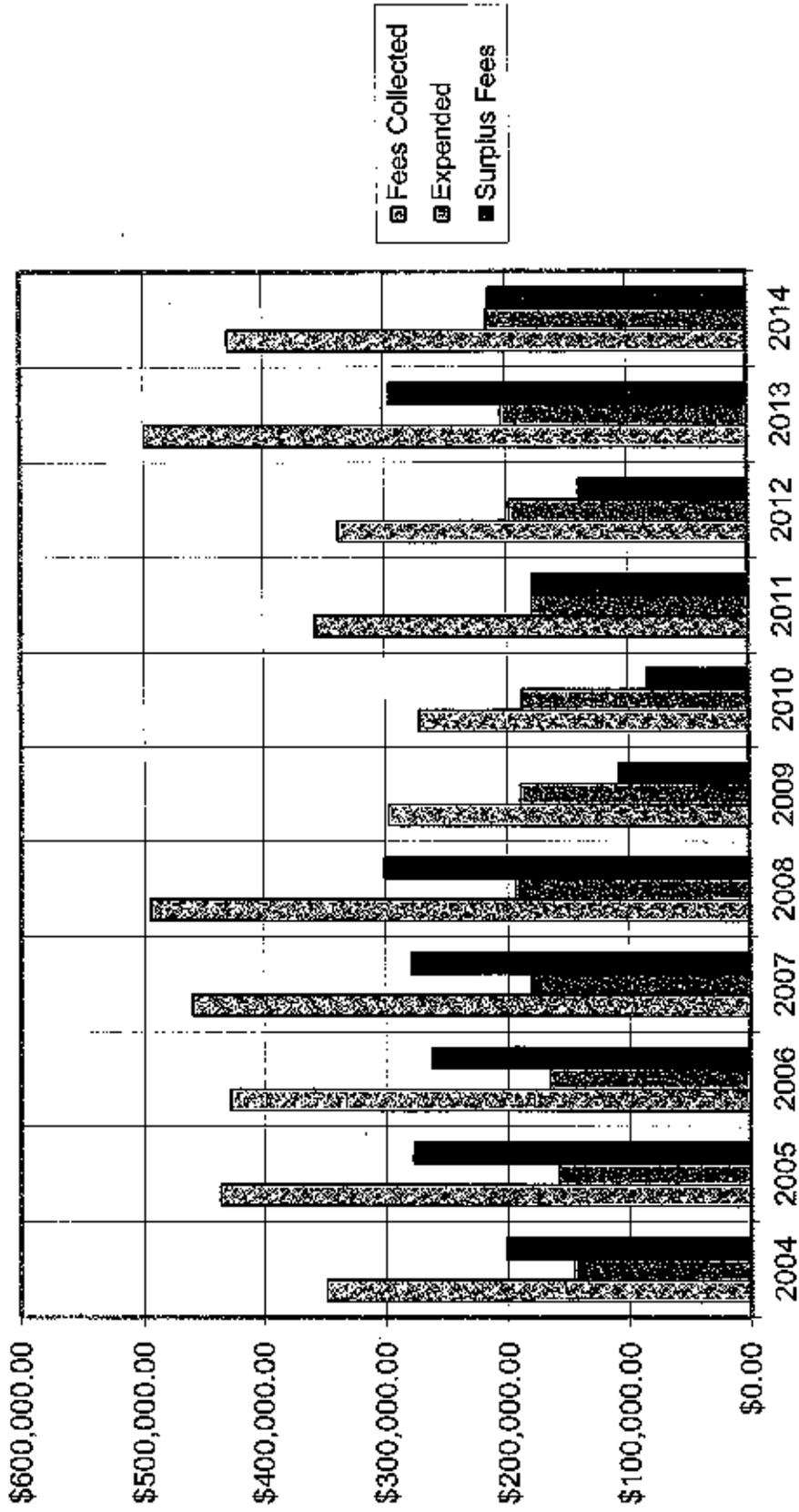
Town of Scituate Population History



Town of Scituate- All Dwelling Units Permitted 2004-2014



Comparison of F/Y Building Department Revenues and Expenditures



Please note that prior to F/Y 2008 "Fees Collected" were based on calendar year revenues.

Explanation of Bond Ratings and What They Mean

Moody's Ratings	Standard & Poor's Service Ratings	Scituate's Historical Rating	
			<p>On November 6, 2012 the Town of Scituate's bond rating was upgraded to AA+ Standard & Poor's cited the Town's very strong income and property wealth levels, stable revenue profile, improved budgeting practices, low overall net debt burden, and modest future capital needs as positive credit factors.</p> <p>Prior to 2011, the Town was rated by Moody's.</p> <p>With the latest upgrade, only 12% of communities rated are rated higher than Scituate.</p>
aa	AAA		
a1	AA+	2012	An obligor rated AAA has extremely strong capacity to meet its financial commitments. Bonds are of the highest quality. They carry the smallest degree of investment and offer investors the lowest yields. Interest payments are protected by a large or by an exceptionally stable margin and principal is secure.
a2	AA	2011	
a3	AA-	2003-2010	An obligor rated AA has very strong capacity to meet its financial commitments. It differs from the highest-rated only to a small degree. Bonds are of high quality by all standards. They are rated lower than the AAA bonds because margins of protection may not be as large or fluctuation of protective elements may be of greater amplitude or there may be other elements that make the long-term risk appear somewhat greater.
1	A+		
2	A		
3	A-		An obligor rated A has strong capacity to meet its financial commitments. Bonds possess many favorable investment attributes and are considered to be upper medium-grade. Factors given security to principal and interest are considered adequate, but elements may be present which suggest a susceptibility to impairment some time in the future.
aa1	BBB+		
aa2	BBB		An obligor rated BBB has adequate capacity to meet its financial commitments. Bonds are considered a medium-grade. The interest payments and principal security appear adequate for the present but certain protective elements may be lacking or maybe unreliable over any great length of time. Such bonds lack outstanding investment characteristics.
aa3	BBB-		
a1	BB+		An obligor rated BB is less vulnerable in the near term than other lower-rated obligors. However, it faces major ongoing uncertainties and exposure to adverse business, financial, or economic conditions, which could lead to inadequate capacity to meet its financial commitments. Uncertainty of position characterizes the bonds in this class.
a2	BB		
a3	BB-		An obligor rated B is more vulnerable. Adverse business, financial, or economic conditions will likely impair the obligor's capacity to meet its financial commitments. The bonds generally lack characteristics of the desirable investment.
1	B+		
2	B		An obligor rated CCC is currently vulnerable, and is dependent upon favorable business, financial, and economic conditions to meet its financial commitments. Bonds are of poor standing.
3	B-		
aa	CCC		An obligor rated CC is currently highly vulnerable. Such issues are often in default or have other marked shortcomings.
a	CC		
	C		An obligor rated C is highly vulnerable. This is the lowest rated class of bonds, and issues so rated can be regarded as having extremely poor prospects of ever attaining any real investment standing.

Town of Scituate Financial Policies

Adopted by Vote of the Board of Selectmen
October 2, 2012

Purpose:

This document endeavors to address and document prudent financial policies for the Town of Scituate which will insure fiscal stability during periods of downturn and insure that allocations and reserves are made to secure against future obligations.

The policies must also provide for an adequate level and quality of services for the welfare of citizens of our community in conjunction with its mission and statutory responsibilities.

The policies must also provide for balance and equity in providing services and have the flexibility to withstand external economic or environmental events and other factors and variables over which it has no control.

The policies must also consider growth and change in the community as a whole.

Balanced Budget

- The cost of all operations of the Town shall be funded on a fiscal year basis out of current revenues.
- The Town shall have a goal to not defer maintenance of capital equipment and facilities or defer the costs or the recognition of such costs.
- The Town will adopt a budget based on sound business practices which relate departmental performance to actual outcomes of established goals and objectives.

Rationale:

This policy endeavors to avoid budgetary decisions which appear to balance the current year's expenditures at the expense of future year's expenditures. The delay of building and equipment maintenance or the recognition of the cost of operations and maintenance to future years are two of the most common budget actions which are often employed to balance a budget when it is merely passing costs onto future budgets, taxpayers and residents. In the case of deferred maintenance, the costs to future taxpayers may actually be greater than would otherwise be the case. For example, the delay in routine maintenance to a roof may lead to higher costs for damages to buildings and contents later.

Practice:

The Town balanced its FY 2011 and FY 2012 budgets within existing revenues. In prior fiscal years substantial Free Cash was used to balance the budget. Detailed budget instructions now distributed in November of each year include projections for fixed costs and projected increases in known accounts with directions for budgetary requests or reductions.

Compensation and Benefits

- The Town endeavors to compensate its employees at the prevailing market rate for wage and benefits employing objective compensation surveys every three to five years. The change in salaries, wages and benefits from year to year shall not exceed that which can be sustained on an ongoing basis out of recurring revenues. Economic downturns will trigger a review of this policy.

Rationale:

The Town is a service delivery organization. On average, 70% of the budget, excluding long-term debt payments and enterprise funds, is in salaries and wages. Therefore it is important for the Town to be very prudent in managing both its human resources as well as the related payroll costs since mistakes can have a profound impact on future town operations.

This creates a paradox in that a highly motivated and capable workforce is required on one hand to deliver quality services and yet must keep its overall growth in payroll costs within limited annual revenues.

This policy states that the Town will compensate employees and establish an annual appropriation for the merit pool for professional and support staff within the annual changes in revenues. Therefore unless there is some offsetting reduction in expenses through productivity gains, this policy requires that a specific revenue source always be defined prior to negotiating wage and salary increases.

Practice:

Traditionally the Town has approved salary increases to non-unit personnel after all budgetary considerations have been met. For FY 12 and FY 13, a merit pool has been funded in accordance with the new merit-based performance evaluation system for professional and support staff. Collective bargaining increases and appropriate funding on the town-side is considered during negotiations with full cost/benefit analysis provided. Such costing methods are suggested to be implemented in the School Department.

Revenues

- The Town will estimate its annual revenues, in detail, by use of objective analysis in which the assumptions and factors through which the estimates are derived are clearly stated and explained.

Rationale:

Much attention is paid to the Town's revenue budget to assure that taxpayer's money is expended in a prudent and cost effective fashion. The Town has an expenditure budget which does not receive as much public discussion but this budget but it is just as important. In 2009

a Financial Trend Monitoring report was implemented to track expenditures on the town-side historical fluctuations such as fire overtime and gasoline costs.

The Town will endeavor to maintain a diversified and stable revenue system to shelter it from short fluctuations in any one revenue source.

The Town relies upon property taxes for about most of its operations, the remainder in enterprise fund fees. Each of these sources tends to be stable and they are unlikely to experience sudden unexpected reductions during the course of a budget year. Local aid payments from the Commonwealth and certain revenues such as building permits and related fees however, are likely to vary considerably with economic conditions and other circumstances which are beyond its control.

This policy calls for the Town to make certain that it does not become overly dependent upon any one revenue source and, in particular upon revenue which is likely to be uncertain and subject to reductions due to circumstances beyond the Town's control. This policy further recognizes that revenues sources such as fees and permits as distinguished from Revolving Funds do not travel with the Department raising them. All revenues are considered part of balancing the Town's overall operating budget.

Practice:

The Town employs a conservative and fiscally prudent historical analysis approach to estimating local receipts which has proved reliable over the past three years. The Town will be conservative in estimating revenue sources such as new growth, Medicare reimbursements and tax title receipts to insure a stable return over time.

- The Town will maintain property assessments for the purpose of taxation at full and fair market value employing sound appraisal practices on an ongoing basis. Given the significance of property taxes to both town government and taxpayers, the Town will provide for the support and resources for the Board of Assessors to properly assess property and to defend such assessments if necessary at the Appellate Tax Board.

Rationale:

Property taxes are the principal source of raising revenues to support town services. State law requires that property taxes be charged a property owner on the basis of the property's "full and fair market value" on January 1 of a given year. If a property is under-valued for purposes of taxation a portion of that taxpayer's bill is unfairly shifted to every other property tax payer. Conversely, if a property is over-valued, the property taxpayer pays an unfair extra share of the tax burden.

Abatements are granted to taxpayers out of the Overlay Reserve to rectify such disparities.

Practice:

Beginning in FY 11, the Town endeavors to employ a five (5) year fund release program from the Overlay Reserve from prior fiscal years.

- The Town will pursue an aggressive policy of collecting property tax and motor vehicle excise taxes and other local revenues.
- The Town will continue to pursue an aggressive policy of collecting delinquent fees, such as police details and continue timely tax title procedures to maximize all potential revenues.

Rationale:

Aggressive collection results in taxpayer equity as well as to assure proper cash flow for the Town.

Practice:

Since 2009, the Town has initiated an aggressive tax collection policy that has closed several outstanding delinquencies and will continue this practice with adequate budgetary support. In both FY 12 and FY 13 the Tax Title Account has been increased by \$7,000.

- The Town will endeavor to review its fee structure every three years for specific services which fees are charged to assure that the full cost of providing the service or product are recovered. This review will be coordinated and directed by the Town Administrator in order to insure the uniformity of fee changes as well as fairness and equity in determining appropriate fees.

Rationale:

We deliver certain services to specific users, such as building permits in exchange for inspection services. The building permit fee is intended to recover the full costs of providing that specific service. The costs include direct and indirect costs such as insurance, equipment overhead, independent contractors, etc. and this policy states that we will review the fees semi-regularly to assure that taxpayers in general are not subsidizing such fee for service programs.

- The Town may consider the expenditure of revenues which are received as a result of new development and residential growth to offset the increased demand for services from such growth and for capital improvements.

Rationale:

New property development brings additional tax revenue to the Town but also brings additional demands for services and for capital improvements. If a portion of these revenues

are not properly directed towards meeting these new demands for services and capital outlay then there will be a gradual erosion of the quality of services.

Practice:

- In the past few years, fees for fire related permits and Board of Health permits and fees have been increased. In FY 12, liquor license and entertainment license fees are being reviewed. The Town still needs to engage in a time and materials procedural review to insure that the fee completely encompasses the cost of providing the service.

Public Enterprise Funds (Sewer, Water, Transfer Station, Golf Course Waterways)

- Rates and fees for sewer, water, transfer station, golf enterprise, and Waterways shall be reviewed annually by the Town Administrator to cover all direct, indirect and capital improvement costs of the systems on a self-supporting basis.

Rationale:

Public enterprise funds are self-sustaining businesses which should not be subsidized by general tax dollars. The Board of Selectmen establishes rates to cover the cost of these respective operations. This policy states that the Town Administrator will insure that all direct and indirect costs (such as payroll, property and liability insurance, legal services, administration, etc.) will be covered by those revenues.

- Capital Improvements for Sewer, Water, Transfer Station, Waterways and Golf improvements shall be scheduled within the predictable revenue stream and scheduled to avoid major or unscheduled increases in rates. This includes endeavoring to earmark a minimum amount (2%) of annual revenues for future capital improvements and to be tracked separately in the General Ledger for such purposes.

Rationale:

While rates are established annually, it is important that our customers enjoy some stability and predictability in their rates. Large capital outlays in particular, if not properly planned, can cause unexpected increases in the rates. This policy simply states that such capital outlays will be planned in such a way as to avoid such major and unexpected increases. However, appropriate increases in rates will be necessitated and should not set up expectations that they will remain flat over a period of years as in the past.

Practice:

Full cost accounting methods have been traditionally employed for all enterprise funds and formulas were revised in 2009. Flat water and sewer rates resulted in lack of capital improvements to the system resulting in a multi-million dollar infrastructure problem which is now being addressed. After increasing fees and management improvements the Transfer

Station is now in a positive cash position. The Golf Enterprise Fund is in need of annual capital improvements that have not been addressed as a result of revenue constraints.

- Sewer, Waterways, Water, Transfer Station and Golf services may not exceed the amount which can be sustained within current annual revenues.

Rationale:

Many capital projects are funded through the issuance of long term bonds. In the same way a homeowner would not take on a mortgage for an addition or home improvement, the water and sewer system should not incur debt which cannot be repaid within the income streams of the system. This requires a high degree of financial planning to assure that the operation and maintenance of the plant are then not jeopardized by high annual debt service payments.

- Public enterprise revenues are accounted for separately from general fund operations. The Town has established formally recognized enterprise funds consistent with Generally Accepted Accounting Principles and Massachusetts General Laws.

Rationale:

Enterprise Funds shall not be used to subsidize general fund expenditures. In the same way, general fund revenues from tax dollars should not be used to subsidize Enterprise Fund operations. There are services provided and expenses incurred in the various town department budgets funded through taxation and these costs (such as insurance, payroll processing, accounting, administration, etc.) are billed to and recovered from the Enterprises as if they were separate business entities. All such direct and indirect expenses are approved by Town Meeting and therefore the charges between funds are controlled ultimately by the voters at town meeting.

Practice:

All indirect costs were analyzed and adjusted in FY 11. The Town will review each cost allocation on an annual basis and said costs are provided by the Town Accountant during the annual budget cycle. As a general rule, there shall be a minimum retained earnings surplus of between \$400,000 and \$500,000. Expenditures resulting in less than the reserve may be curtailed.

Capital Improvement Program

- A comprehensive five (5) year capital maintenance, replacement, and improvements plan shall be updated annually and endeavor to:
 1. Replace fixed assets as the useful life of such assets is completed;
 2. Carry out desired community investments and improvements;

3. Provide for the normal requirements of growth and change within the community on a regular and scheduled basis.

The Town will make every effort to identify the added annual operating costs of capital improvements along with the direct capital financing costs prior to recommending any capital improvement project.

- As part of the comprehensive Capital Improvement Program, the Town will consider its ability to maintain Net Tax Financed Capital Improvement Expenditures at a level of two percent to three percent (2%) of Net Operating Revenues.
- As part of the comprehensive Capital Improvement Program, the Town shall keep any debt service relief from a prior fiscal year in the debt service budget for the ensuing fiscal year.

Rationale:

"Net Tax Financed Capital Expenditures" are those which are paid for out of the Town's annual expense budget as opposed to those which are financed through Long Term Debt. Routine repairs or improvement to a town building (e.g. a replacement boiler at Town Hall) are likely to be an expense item as opposed to an addition or a large renovation which would be financed over several years. The point of this policy is to avoid using Long Term Debt for small projects.

"Net Operating Revenues" are gross revenues less debt exclusion funds, enterprise operation revenues, free cash, grants, transfers and non-recurring revenues.

Rationale:

Available funds in the debt service line item will be lost to the General Fund if released. This creates lack of predictability and stability in funding projected costs for the CIP as well as insuring that some sort of reliable revenue source is allocated to the account each year.

Practice:

The Town will as a baseline, endeavor to allocate 2% of General Fund revenue to the capital plan each year. Prior to FY 12, the Town's capital process allowed for only minor General Fund capital acquisitions.

The Town will allocate any surplus debt from the General Fund debt service shared cost line item to the ensuing fiscal year.

Financial Reserves

- The Town will seek to adequately fund and maintain financial reserves such as the Stabilization Fund, Reserve Fund and other such formally recognized reserve accounts in order to:
 1. Promote financial flexibility and stability
 2. To meet extraordinary and unforeseen events;
 3. To have sufficient liquidity and cash flow to pay bills-on time without the necessity of short term borrowing.

Rationale:

The existence of financial reserves is an important indicator of whether the Town is living within its means. Free Cash and the Stabilization Fund are two of the more common and formally recognized financial reserves which a Town may use to provide reserves. A declining Free Cash/Stabilization Fund is an indicator that the Town is living beyond its means. On the other hand, the existence of a stable Free Cash/Stabilization Fund balance provides a short cushion against an unforeseeable event such as an economic downturn, a reduction in intergovernmental revenues, or an extraordinarily bad winter.

A budget is an estimate of anticipated revenues and expenditures. Every now and then revenues actually turn out to be higher than expected or expenditures lower than expected in which case the Town will have a budget surplus. The first use of such a surplus is to assure that the Town achieves its goal of having 1% of its revenues in a Financial Reserve Account. If this goal is achieved the Town will not rely on such a one-time surplus to fund operating budgets since the Town has a goal of maintaining an expenditure budget which is supported by annual recurring revenues. A one-time budget surplus will therefore be directed to non-recurring expenses.

Assuming adequate and balanced expenditure budgets, which meet the Town's overall financial goals, a recurring budget surplus indicates that the Town is raising too much revenue. Such recurring surpluses will be used to lower the property tax rate. This will result in the Town taxing less than the maximum tax levy allowed under Proposition 2 1/2.

Practice:

Absent this document, the Town has no formal policies for financial allocation capital improvements. It does have an annual allocation into the Stabilization Fund however this until FY 12, this amount had in recent years significantly eroded. The lack of a predictable capital plan also jeopardizes the Town's infrastructure and maintenance position. The ability to adhere to such policies is the mark of a well-managed community.

Long Term Debt

- Long Term Debt will only be used to finance capital improvements and projects. The Town will retire principal on long term debt for any particular project in a period of time which is less than the useful life of the improvement or project. The Town will not use long-term debt to fund any portions of its current operations.

Rationale:

This policy is intended to assure that the Town does not use long term debt for inappropriate purposes. Long Term debt should only be used to finance large capital projects which represent an investment in the community and which represents an expenditure which has a long expectancy well in excess of the period for which the bond will be paid.

- In scheduling new long term debt the Town will consider an average maturity of its total outstanding long term debt at less than ten (10) years. This may not be possible given the Town's present debt schedule and anticipated debt allocations to make up for the previous lack of a viable capital plan.

Rationale:

By attempting to keep the average maturity of its long term debt as short as possible the Town maintains future flexibility since its loan obligations are paid off at a faster rate. This is comparable to the benefits of having a fifteen-year home mortgage rather than a thirty-year mortgage. The shorter term mortgage is a little more expensive but the equity in the home builds much faster and overall interest costs are much less.

- In considering and scheduling the issuance of new long term debt the Town will seek to maintain annual principal and interest payments, net of any reimbursements or dedicated revenue sources, at levels which can be sustained out of recurring revenues.
- As a rule, the Town will seek to maintain Net Direct Debt Service at a level of four (4%) to six (6%) of net operating revenues (Net Operating Revenues are gross revenues less debt exclusion funds, enterprise operation revenues, grants, free cash, transfers, and non-recurring revenues).
- Whenever possible the Town will use special assessment, betterment assessment, and similar dedicated revenues to support long term debt.

Practice:

The Town's debt is manageable and recent changes in financial practices and reserves should position the Town for future bond rating increases. Given comparable community demographics,

the current rating should be higher. The Town has in place good practices for the recovery of costs, such as betterments to fund large scale infrastructure projects.

Betterment Assessment Policy

- When a capital project or public improvement provides a measurable financial benefit to property owners in a limited and determinable area as opposed to the community as a whole, the Town will assess betterment assessments in accordance with state statutes and local policies not to exceed the value of the private benefit received.
- The calculation of the revenue to be derived from betterment assessments will be calculated and presented at the time the financial decision is made to move forward with a public improvement.

Rationale:

Some projects and capital improvements add to the value of properties in the area of the project and provide attractive amenities and added property value to home owners. Since it was the investment of public funds which created this added value, the purpose of the betterment assessment is to recover a portion of that expenditure. In accounting for the revenue to be derived from betterment assessments in the financing of this capital project it is important that a formula to be established and the extent of the betterment assessment on property owners be identified at the time the project is proposed so that impacted property owners have complete information at the time the project is approved.

Practice:

The Town has a detailed betterment formula to assess beneficiaries of infrastructure improvements.

Investment Policy

See Exhibit A (below)

Miscellaneous

- Schedule 19

Direct and indirect budgetary items in support of the schools appearing on the town side of the budget which are required to be reported annually to the Department of Education will be in accordance with past practice. The Town will work in cooperation with the School Department to execute an agreement for how these costs are allocated and reported.

Practice:

The Town lacks an executed agreement for Schedule 19 Failure to do this also resulted in the inability to claim teacher retiree health insurance costs as a Schedule 19 charge off. However, much progress has been made and will be addressed over the next year.

PAV;09/10
Revised 12/11
Revised 10/12

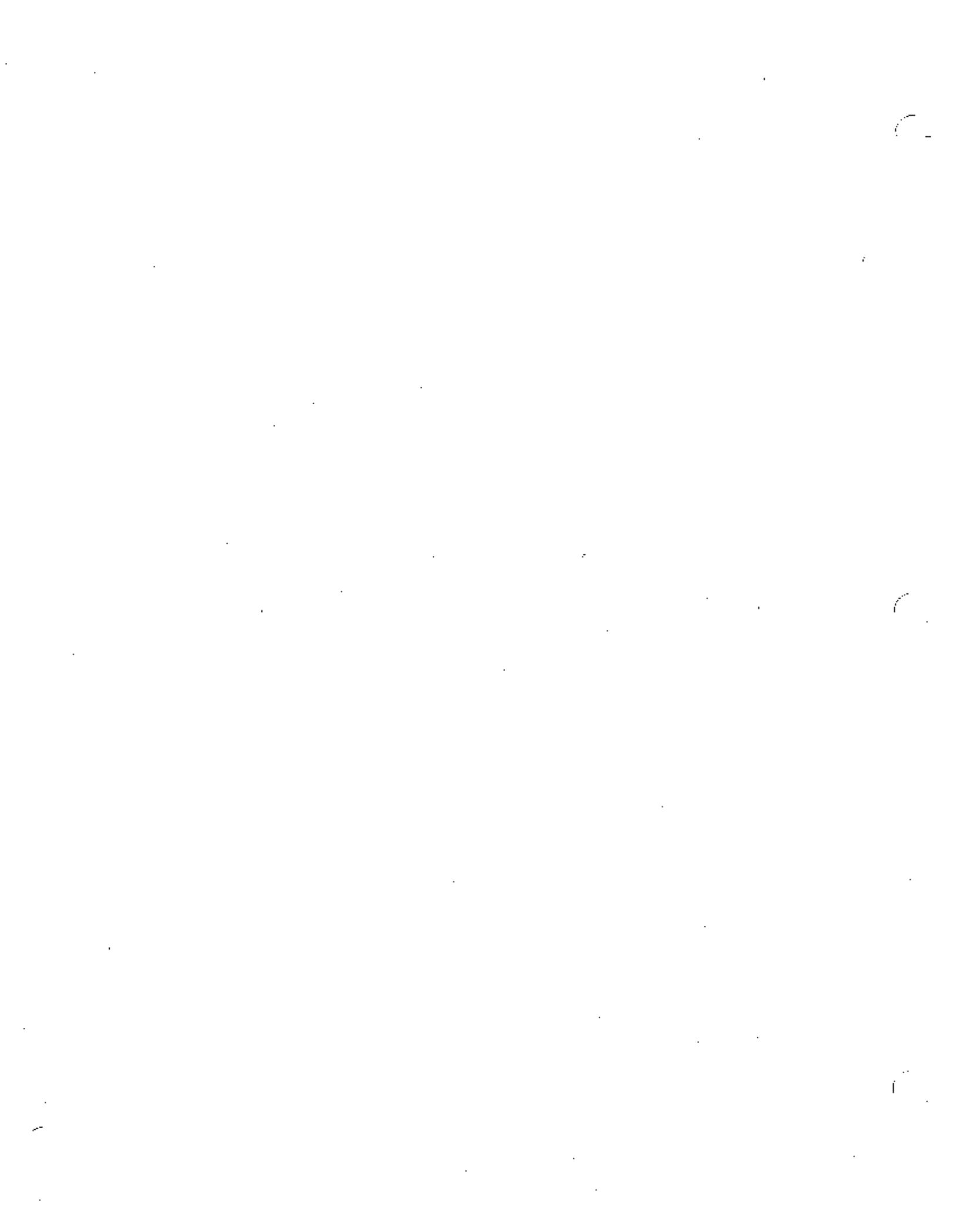


EXHIBIT A

Town of Scituate Investment Policy

Adopted October 2, 2012

Purpose

This investment policy is intended to provide guidelines for the management and investment of all Town funds under the control of the Town Treasurer and Assistant Treasurer.

Scope

Section I of the policy statement applies only to the short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. Section II will apply to funds with special circumstances such as stabilization. Trust funds, in the custody of the Treasurer, will be handled in a separate policy. The Plymouth County Retirement Board is responsible for the investment of Town pension funds. The Treasurer shall serve on the Plymouth County Retirement Board's Advisory Council.

Authorization

The Treasurer has the authority to invest all municipal funds subject to the statutes of the Massachusetts General Law Chapter 44 Section 55, 55A & 55B.

All bank and investment brokerage accounts, with the exception of student activity accounts, shall be maintained in the name of the "Town of Scituate" and shall list the Town Treasurer as the primary signatory and the Assistant Treasurer as a secondary signatory. These two signatories shall be the only officers authorized to withdraw funds from any such account.

Objectives

Massachusetts General Laws, Chapter 44, Section 55B requires the Treasurer to invest all public funds at the highest possible rate of interest reasonably available, taking into account acceptable levels of safety, liquidity and yield while meeting the daily cash requirements for the operation of the Town's business.

- *Safety* – The safety of public funds must be the main objective in the investment program. Investments shall be made in a manner that seeks to preserve principal through the mitigation of credit risk and interest rate risk. Credit risk is the risk of loss due to the failure of the security issuer or depository institution. Interest rate risk is the risk that the value of an investment will fall, resulting in a potential loss or display significant volatility due to changes in market or external interest rates. The diversification of funds, the choice of depository institution and the prudent selection of investment instruments are tools available to the Treasurer to mitigate these risks.
- *Liquidity* – The overall investment of funds shall remain sufficiently liquid to meet all operating requirements that may reasonably be anticipated. Since all possible cash demands cannot be fully anticipated, the Treasurer shall attempt to carry out investment activities in a manner that

provides for meeting unusual or unexpected cash demands without requiring the liquidation of investments that may result in forfeiture of accrued interest or loss of principal.

- *Yield* – Investments shall be made to achieve a fair average market rate of return taking into account the safety and liquidity constraints mentioned above as well as any legal requirements imposed by Massachusetts General Laws or Town By-Laws.

Risk

The Treasurer will adhere to the following risk guidelines for all investments of Town funds:

Custodial Credit Risk - The custodial credit risk for deposits is the risk that, in the event of a failure of a depository institution, the Town would not be able to recover deposits or the securities used to collateralize the deposits from the institution or a third party. For investments, the risk occurs if the Town is unable to recover the value of an investment or collateral in possession of a third party.

The Treasurer will review each financial institution conducting business with the Town on a quarterly basis (see Diversification Section of policy).

All securities not held directly by the Town will be held in the Town's name and tax identification number by a third-party custodian approved by the Treasurer. The Treasurer will receive monthly safekeeping reports from the custodian as well as safekeeping receipts detailing each transaction from the account.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Short-term investments for funds covered in Section I are by statute limited to one year or less in maturity with all securities held to maturity. Longer term investments, other than trust funds under the direction of the Commissioners of Trust Funds, will be made for periods not longer than seven years, maintaining an average maturity no greater than three years for the portfolio.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Short-term investments for funds covered in Section I are by statute limited to US Treasury or Agency securities.

Longer term investments in fixed income securities, other than trust funds under the direction of the Commissioners of Trust Funds, will be made principally for capital preservation and income potential. Corporate debt must be rated "A" or better by either S&P or Moody's rating services. If a security falls below the "A" rating, the security will be monitored by the Treasurer and advisor, if applicable. The security will be noted as an exception to policy if held in the portfolio. The Treasurer and/or advisor may sell the security if a further decline in value is expected.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer.

The Town will minimize any concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Specific investment amounts and/or issuer limitations are addressed in the Investment Instrument sections of this policy.

Foreign Currency Risk - Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment or deposit.

The Town will not invest in any instrument exposed to foreign currency risk.

Ethics

The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair their ability to make impartial investment decisions. The Treasurer and Assistant Treasurer shall disclose, at least annually, to the Town Clerk any material personal depository relationship in financial institutions that do business with the Town as well as any material personal financial investment positions or loans with these institutions.

Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer, acting in accordance with written procedures and this investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition this section would also apply to Massachusetts General Laws Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

Reporting Requirements

On a semi-annual basis (as of September 30th and March 31st of each fiscal year), the Treasurer shall issue a report to the Board of Selectmen and Advisory Committee containing the following information:

- A listing of Total Funds (both Sections One & Two of this policy statement) on deposit by financial institution or advisor showing percentage of total deposits in each institution, type of insurance coverage or collateral and approximate value of uninsured or uncollateralized funds held by the Town.

- A listing of Total Funds (both Sections One & Two of this policy statement) on deposit by financial institution or advisor by type of deposits or investment showing percentage of total deposits in each institution.
- Summary of interest income, realized and unrealized gains and losses earned on investments on a fiscal year-to-date basis.
- Detail listing of any exceptions to policy stating reason for exception and anticipated date of correction, if applicable.

Policy Review

This policy will be reviewed annually by the Treasurer and Town Administrator. Any changes to this policy must be approved by vote of the Board of Selectmen.

Section I – Operating Funds

Scope

This section of the Investment Policy applies to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds.

Investment Instruments

The Treasurer may invest in the following instruments:

- Massachusetts State Pooled Funds Unlimited amount

The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. MMDT seeks to obtain the highest possible level of current income consistent with the preservation of capital and liquidity by investing in a diversified portfolio of high quality money market instruments with an average dollar-weighted portfolio maturity of 90 days or less. MMDT investments are not guaranteed by the State, FDIC, or any other governmental agency.

- US Treasury Obligations Unlimited amount

Treasury obligations must be held to maturity. The maturity date of these securities must be no greater than one year from the date of purchase.

- US Agency Obligations Unlimited amount

Agency obligations must be held to maturity. The maturity date of these securities must be no greater than one year from the date of purchase.

- Bank accounts or Certificate of Deposit accounts (CD's) with a final maturity no greater than one year from the date of purchase may be made for unlimited amounts if the deposit is fully collateralized by a third party agreement or securities owned by a depository institution that have been segregated from the day-to-day assets of the institution in order to provide collateralization.

- Bank accounts, Certificate of Deposit accounts (CD's) and/or brokered CD's with a final maturity no greater than one year from the date of purchase up to the FDIC coverage limits. All account balances in a single depository institution are considered in the aggregate to determine FDIC coverage limits.

- Bank accounts or Certificate of Deposit accounts (CD's) with a final maturity no greater than one year from the date of purchase may be made for unlimited amounts if the depository institution is a member of the Depository Insurance Fund (DIF) or the Share Insurance Fund (SIF). These funds insure all deposits held at a member Massachusetts state chartered savings bank or co-operative bank respectively.

- Money Market Mutual Funds that are registered with the Securities & Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as referenced in Massachusetts General Laws Chapter 44 Section 55.

- Uninsured or unsecured bank accounts or Certificate of Deposit accounts (CD's) with a final maturity no greater than one year from the date of purchase are allowed to be held by the Town subject to the following limitations:

The aggregate uninsured portion of deposits held at any one institution cannot exceed 5% of the institutions total deposits reflected on the bank's last filed FDIC Call Report.

No more than 35% of the Town's funds may be held in uninsured accounts. This percentage may be increased for no more than 30 days during times of heavy collections or in anticipation of large payments to be made by the Town such as debt service, pension expense or other expenses determined by the Treasurer as necessitating special cash handling.

Diversification

The diversification of funds between financial institutions is another important tool available to the Treasurer to ensure the safety of funds on deposit. Given the above limitations regarding investment types and dollar limits as well as insurance coverage requirements, the need to place further limitations on the funds placed in one financial institution is not necessary provided the following:

- All financial institutions with which the Town conducts business will be reviewed by the Treasurer on a quarterly basis utilizing the Veribanc ratings report. In addition, the Treasurer will review the Call Reports and/or the Uniform Bank Performance Report of any institution receiving a "Yellow" classification or receiving less than three stars on the previous quarter's Veribanc report, noting trends in capital ratios, net income, operating expenses, loan losses and loan delinquencies, or any other determining factors which may have resulted in the lower rating (see

Exhibit C). The Treasurer will meet with representatives of the institution, as necessary, to further enforce the financial review.

- The Treasurer will, after conducting this review, determine the proper deposit levels to maintain at such institutions or implement an "exit" plan, if necessary, for the eventual removal of Town funds from the institution.

As a sound practice, however, the Treasurer will attempt to maintain no more than 25% of the Town's total funds in one financial institution or 35% with a single advisor.

Also, in accordance with Chapter 44, Section 55 of Massachusetts General Laws, the Treasurer will not at any one time have on deposit in a bank or trust company or banking company an amount exceeding 60% of the capital and surplus of such bank or trust company or banking company unless satisfactory security is given for such excess.

Section II – Other Special Funds

Scope

This section of the Investment Policy applies to funds with special circumstances such as stabilization.

The above funds may be established as a pooled investment portfolio. The accounting of each fund will be maintained separately to ensure that each fund receives their proportionate share of interest, realized and unrealized gains or losses.

Investment Instruments

Massachusetts General Laws Chapter 44 section 54 states that money should be deposited into savings bank, trust companies incorporated under the laws of the Commonwealth, banking companies incorporated under the laws of the Commonwealth which are members of the Federal Deposit Insurance Corporation, or national banks, or invested in participation units in a combined investment fund under section thirty-eight A of chapter twenty-nine, or in a paid-up shares and accounts of and in co-operative banks, or in shares of savings and loan associations or in share or savings deposits of federal savings and loan associations doing business in the Commonwealth.

Additionally the Town may invest such funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth; provided, that not more than fifteen percent of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent of such funds be invested in the stock of any one bank or insurance company.

Massachusetts General Law Chapter 167 Section 15A and Section 15B describes the list of legal investments for savings banks which dictates the allowable investments for municipalities.

The Treasurer may invest in the following instruments:

• Massachusetts State Pooled Funds

Unlimited amount

The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. MMDT seeks to obtain the highest possible level of current income consistent with the preservation of capital and liquidity by investing in a diversified portfolio of high quality money market instruments with an average dollar-weighted portfolio maturity of 90 days or less. MMDT investments are not guaranteed by the State, FDIC or any other governmental agency.

• U. S. Treasuries that maybe sold prior to maturity: Unlimited amounts (With maturity limits as stated in the interest rate risk section of this policy)

• U.S. Agency obligations that maybe sold prior to maturity. Unlimited amounts (With maturity limits as stated in the interest rate risk section of this policy)

• Bank accounts or Certificate of Deposit accounts (CD's) with no limit to the length of maturity from the date of purchase may be made for unlimited amounts if the depository institution is a member of the Depository Insurance Fund (DIF) or the Share Insurance Fund (SIF). These funds insure all deposits held at a member Massachusetts state chartered savings bank or co-operative bank respectively.

• Bank accounts, Certificate of Deposit accounts (CD's) and/or brokered CD's with length of maturity limits from the date of purchase, as stated in the interest rate risk section of this policy, up to the FDIC coverage limits. All account balances in a single depository institution are considered in the aggregate to determine FDIC coverage limits.

• Bank accounts or Certificate of Deposit accounts (CD's) with length of maturity limits from the date of purchase, as stated in the interest rate risk section of this policy, may be made for unlimited amounts if the deposit is fully collateralized by a third party agreement or securities owned by a depository institution that have been segregated from the day-to-day assets of the institution in order to provide collateralization.

• Uninsured or unsecured bank accounts or Certificate of Deposit accounts (CD's) with a final maturity no greater than two years from the date of purchase are allowed to be held by the Town subject to the following limitations:

The aggregate uninsured portion of deposits held at any one institution cannot exceed 5% of the institutions total deposits reflected on the bank's last filed FDIC Call Report.

No more than 35% of the Town's funds may be held in uninsured accounts.

The credit worthiness of the depository will be tracked by Treasurer utilizing the Veribac rating report. (see Diversification Section)

- Common and preferred stock that are listed in the List of Legal Investments.
- Investment Funds that are listed in the List of Legal Investments.
- All other items not separately identified here that are listed in the List of Legal Investments.

Investments, Chapter 167 Section 15A

Post Issuance Tax Compliance Policies

See Exhibit B

EXHIBIT B

Town of Scituate, Massachusetts

Post-Issuance Tax Compliance Procedures For Tax-Exempt Obligations and Other Tax-Benefited Obligations

I. Introduction

These post-issuance compliance procedures of the Town of Scituate, Massachusetts (the "Town") are designed to provide for the effective management of the Town's post bond issuance compliance program for tax-exempt and other tax-benefited bonds in a manner consistent with state and federal laws applicable to such obligations.

II. Post-Issuance Tax Compliance

The Town Treasurer of the Town shall be the primary bond compliance officer responsible for each issuance by the Town of tax-exempt (or otherwise tax-benefited) bonds, notes, financing leases, or other obligations (herein, collectively referred to as "bonds"). All information related to each bond issue and the facilities, equipment and other assets financed by such issue shall be maintained by or on behalf of the Town Treasurer and the actions taken under subsections A through C of this Section II shall be taken by or on behalf of the Town Treasurer by the Town Treasurer or such other officers or employees of the Town as appropriate, including but not limited to, the Town Treasurer and the Town Auditor.

A. Tax Certificate and Continuing Education

1. **Tax Certificate** - A Tax Certificate is prepared for each issuance of Bonds. Immediately upon issuing any bonds, the Town Treasurer, in conjunction with the Town's bond counsel and financial advisor, shall review the Tax Certificate and make notes regarding specific compliance issues for such bond issue on the Post-Issuance Compliance Notes form at Exhibit A. The Tax Certificate and Notes shall clearly define the roles and responsibilities relating to the ongoing compliance activities for each bond issue and will identify specific compliance requirements.
2. **Continuing Education** - The Town Treasurer will actively seek out advice of bond counsel on any matters that appear to raise ongoing compliance concerns and may attend or participate in seminars, teleconferences, etc. sponsored by organizations such as the Massachusetts Collector-Treasurer Association and the Massachusetts Government Finance Officers Association that address compliance issues and developments in the public finance bond arena. In addition, national organizations such as the Securities Industry and Financial Markets Association (SIFMA) and the National Association of Bond Lawyers (NABL) offer numerous training opportunities and materials which may be useful to the Town Treasurer.

B. Tax-Exempt Bonds Compliance Monitoring

1. **Restrictions against Private Use** - The Town Treasurer will continuously monitor the expenditure of bond proceeds and the use of facilities or equipment financed or refinanced with bonds to ensure compliance with Section 141 of the Internal Revenue Code (the

“Code”) which generally establishes limitations on the use of bond-financed facilities by non-state or local governmental entities, such as individuals using bond-financed assets on a basis other than as a member of the general public, corporations and the federal government and its agencies and instrumentalities.

- a. **Use of Bond Proceeds** – the Town Treasurer will monitor and maintain records with respect to expenditures to ensure that bond proceeds are being used on capital expenditures for governmental purposes in accordance with the bond documents and document the allocation of all bond proceeds. Such monitoring is required not only for tax-exempt bonds, but also for tax credit bonds.
- b. **Use of the Bond-Financed Facility or Equipment**
 - i. **Equipment assets financed with bonds** will be listed in a schedule for each bond issue, which schedule may be included in the Tax Certificate. Equipment assets generally are not to be disposed of prior to the earlier of (a) the date the bonds and all subsequent refundings of such bonds are fully paid, or (b) the end of the useful life of such equipment. The Town Treasurer will maintain the list of all bond-financed equipment for each bond issue, together with the equipment’s expected useful life.
 - ii. **Constructed or acquired assets financed with bonds** – in order to ensure that assets constructed or acquired using bond proceeds, such as infrastructure assets, are not leased, sold or disposed of prior to the end of the term of the bonds and of all subsequent refundings of such bonds:
 - Any asset constructed or acquired with bond proceeds shall be flagged in the Town’s records, and
 - These projects will be monitored by the Town Treasurer.
 - iii. If there is any proposal to change the use of a bond-financed facility from a governmental purpose to a use in which a private entity may have the use or benefit of such a facility on a basis that is different from the rest of the general public, the Town Treasurer will consult with bond counsel prior to the occurrence of the proposed change in use.

2. **Qualification for Initial Temporary Periods and Compliance with Restrictions against Hedge Bonds**

a. **Expectations as to Expenditure of “New Money” Bond Proceeds**

- i. In order to qualify under the arbitrage rules for an initial temporary period of 3 years for “new money” issues during which bond proceeds can be invested without regard to yield (but potentially subject to rebate), the Town must reasonably expect to spend at least 85% of “spendable proceeds” by the end of the temporary period. In general under Code Section 149, in order to avoid classification of an issue of bonds as “hedge bonds,” the Town must both (x) reasonably expect to spend 85% of the “spendable proceeds” of the bond issue within the 3 year period beginning on the date the bonds are issued and (y) invest not more than 50% of the proceeds of the issue in investments having a substantially guaranteed yield for 4 years or more. These expectations have been documented for the Town’s outstanding bond issues in the tax certificates executed in connection with each bond issue.

- ii. If, for any reason, the Town's expectations concerning the period over which the bond proceeds are to be expended change from what was documented in the applicable tax certificate, the Town Treasurer will consult with bond counsel.

b. Project Draw Schedule Compliance Monitoring -- While there are unspent proceeds of a bond issue, the Town Treasurer will compare and analyze the original anticipated project draw schedule and the actual expenditure payouts and reimbursements on each bond-financed project on an annual or more frequent basis. The purpose of this analysis is to determine the variances from the original expected draw schedule for each project and to document the reasons for these variances to provide a continual record on the spending progress of each bond-financed project. Factors relevant to the analysis include unexpected delays in the project timelines, extreme weather, contract time extensions due to unexpected events, supplemental agreements and any other factor with a potential to impact the progress or completion of the projects. Generally, there should be no effect on the tax-exempt status of the bonds under either the temporary period rules or the hedge bond rules if the actual disbursements do not meet the original project draw schedule, unless circumstances surrounding the actual events cast doubt on the reasonableness of the stated expectations on the issuance date. Therefore, it is important for the Town Treasurer to update the progress of each project at least annually, and consult with bond counsel as to any variance from the original schedule.

c. Bond Proceeds Expenditure Schedule Compliance Monitoring -- While there are unspent proceeds of bonds, the Town Treasurer will compare and analyze the bond proceeds expenditure schedule and the actual investment earnings on each project on an annual or more frequent basis. The purpose of this analysis is to determine any variances from the expected expenditure schedule and to document the reasons for these variances.

3. Arbitrage Rebate Compliance

a. Bonds may lose their tax-favored status, retroactive to the date of issuance, if they do not comply with the arbitrage restrictions of section 148 of the Code. Two general sets of requirements under the Code must be applied in order to determine whether governmental bonds are arbitrage bonds: the yield restriction requirements of section 148(a) and the rebate requirements of section 148(f).

b. Yield Restriction Requirements. The yield restriction requirements provide, in general terms, that gross proceeds of a bond issue may not be invested in investments earning a yield higher than the yield of the bond issue, except for investments (i) during one of the temporary periods permitted under the regulations (including the initial three year temporary period described above), (ii) in a reasonably required reserve or replacement fund or (iii) in an amount not in excess of the lesser of 5% of the sale proceeds of the issue or \$100,000 (the "minor portion"). Under limited circumstances, the yield on investments subject to yield restriction can be reduced through payments to the IRS known as "yield reduction payments." The Tax Certificate will identify those funds and accounts associated with a particular issue of bonds known, as of the date of issuance, to be subject to yield restriction.

c. Rebate Requirements

- i. If, consistent with the yield restriction requirements, amounts treated as bond proceeds are permitted to be invested at a yield in excess of the yield on the bonds (pursuant to one of the exceptions to yield restriction referred to above), rebate payments may be required to be made to the U. S. Treasury. Under the applicable regulations, the aggregate rebate amount is the excess of the future value of all the receipts from bond funded investments over the future value of all the payments to acquire such investments. The future value is computed as of the computation date using the bond yield as the interest factor. At least 90% of the rebate amount calculated for the first computation period must be paid no later than 60 days after the end of the first computation period. The amount of rebate payments required for subsequent computation periods (other than the final period) is that amount which, when added to the future value of prior rebate payments, equals at least 90% of the rebate amount. For the final computation period, 100% of the calculated amount must be paid. Rebate exceptions and expectations are documented for each bond issue in the tax certificate executed at the time of such bond issue.
- ii. While there are unspent proceeds of bonds, the Town, at its discretion, may engage an experienced independent rebate analyst to annually calculate any rebate that may result for that year and annually provide a rebate report to the Town Treasurer. Bond counsel can assist with referrals to qualified rebate analysts.

d. Timing of Rebate Payments

The Town Treasurer will work with the rebate analyst to ensure the proper calculation and payment of any rebate payment and/or yield-reduction payment at the required time:

- i. First installment due no later than 60 days after the end of the fifth anniversary of each bond issuance;
- ii. Succeeding installments at least every five years;
- iii. Final installment no later than 60 days after retirement of last bond in the issue.¹

4. Refunding Requirements

a. Refunded Projects. The Town Treasurer will maintain records of all bond financed assets for each bond issue, including assets originally financed with a refunded bond issue.

b. Yield Restriction. The Town Treasurer will work with its financial advisor and bond counsel to maintain records of allocation of bond proceeds for current and advance refundings of prior bond issues to ensure that such bond proceeds are expended as set forth in the applicable tax certificate executed at the time the refunding bonds are issued. Any yield restricted escrows will be monitored for ongoing compliance.

C. Record Retention

- I. Section 6001 of the Code provides the general rule for the proper retention of records for federal tax purposes. The IRS regularly advises taxpayers to maintain sufficient records to support their tax deductions, credits and exclusions. In the case of a tax-exempt bond transaction, the primary taxpayers are the bondholders. In the case of other tax benefited

¹ Generally, rebate payments must be paid not later than 60 days after retirement of the last bond in the issue.

bonds, such as "build America bonds" or "recovery zone economic development bonds", the Town will be treated as the taxpayer. In order to ensure the continued exclusion of interest to such bondholders, it is important that the Town retain sufficient records to support such exclusion.

2. *In General*

- a. All records associated with any bond issue shall be stored electronically or in hard copy form at the Town's offices or at another location conveniently accessible to the Town.
- b. The Town Treasurer will ensure that the Town provides for appropriate storage of these records.
- c. If storing documents electronically, the Town shall conform with Rev. Proc. 97-22, 1997-1 C.B. 652 (as the same may be amended, supplemented or superseded), which provides guidance on maintaining books and records by using an electronic storage system. Bond counsel can furnish a copy of this Revenue Procedure if needed.

3. *Bonds* - The Town shall maintain the bond record as defined in this section for the longer of the life of the bonds plus 6 years or the life of refunding bonds (or series of refunding bonds) which refunded the bonds plus 6 years. The bond record shall include the following documents:

a. *Pre-Issuance Documents*

- i. *Guaranteed Investment Contracts ("GICs") and Investments (other than Treasury's State and Local Government Series Securities, "SLGs")* - if applicable, the Town Treasurer shall retain all documentation regarding the procurement of each GIC or other investment acquired on or before the date of bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules. If SLGs are purchased, a copy of the final subscription shall be maintained.
- ii. *Project Draw Schedule* - the Town Treasurer shall retain all documentation and calculations relating to the draw schedule used to meet the "reasonable expectations" test and use of proceeds tests (including copies of contracts with general and sub-contractors or summaries thereof).
- iii. *Issue Sizing* - the Town Treasurer shall maintain a copy of all financial advisor's or underwriters structuring information.
- iv. *Bond Insurance* - if procured by the Town, the Town Treasurer shall maintain a copy of insurance quotes and calculations supporting the cost benefit of bond insurance, if any.
- v. *Costs of Issuance documentation* - the Town Treasurer shall retain all invoices, payments and certificates related to costs of issuance of the bonds.

b. *Issuance Documents*

- i. The Town Treasurer shall retain the bound bond transcript delivered from bond counsel.

c. Post-Issuance Documents

- i. **Post-Issuance Guaranteed Investment Contracts and Investments (Other than SLGs)** – the Town Treasurer shall retain all documentation regarding the procurement of any GIC or other investment acquired after bond issuance, including as applicable the request for bids, bid sheets, documentation of procurement method (i.e., competitive vs. negotiated), etc. If investments other than SLGs are used for a defeasance escrow, the documentation should include an explanation of the reason for the purchase of open market securities and documentation establishing the fair value of the securities and compliance with safe harbor bidding rules.
- ii. **Records of Investments**– shall be retained by the Town Treasurer.
- iii. **Investment Activity Statements**–shall be retained by the Town Treasurer.
- iv. **Records of Expenditures**– the Town Treasurer shall maintain or shall cause to be maintained all invoices, etc. relating to equipment purchases and constructed or acquired projects, either electronically or in hard copy.
- v. **Records of Compliance**
 - **Qualification for Initial Temporary Periods and Compliance with Restrictions Against Hedge Bond Documentation** -- the Town Treasurer shall prepare the annual analysis described in Section II(B)(2) above and maintain these records.
 - **Arbitrage Rebate Reports** – may be prepared by the Town Treasurer or a third party as described in section II (B)(3) of this document and retained by the Town Treasurer.
 - **Returns and Payment** – shall be prepared at the direction of the Town Treasurer and filed as described in Section II(B)(3) of this document.
 - **Contracts under which any bond proceeds are spent (consulting engineering, acquisition, construction, etc.)** - the Town Treasurer shall obtain copies of these contracts and retain them for the bond record.

d. General

- i. **Audited Financial Statements** – the Town Treasurer will maintain copies of the Town's annual audited Financial Statements.
- ii. **Reports of any prior IRS Examinations** – the Town Treasurer will maintain copies of any written materials pertaining to any IRS examination of the Town's bonds.

III. Voluntarily Correcting Failures to Comply with Post-Issuance Compliance Activities

If, in the effort to exercise due diligence in complying with applicable federal tax laws, a potential violation is discovered, the Town may address the violation through the applicable method listed below. The Town should work with its bond counsel to determine the appropriate way to proceed.

A. Taking remedial actions as described in Section 141 of the Internal Revenue Code

B. Utilizing the Voluntary Closing Agreement Program (VCAP) - Section 7.2.3 of the Internal Revenue Manual establishes the voluntary closing agreement program for tax-exempt bonds (TEB VCAP) whereby issuers of tax-exempt bonds can resolve violations of the Internal Revenue Code through closing agreements with the Internal Revenue Service.

IV. Post Issuance Tax Compliance Procedures Review

The Town Treasurer shall review these procedures at least annually, and implement revisions or updates as deemed appropriate, in consultation with bond counsel.

EXHIBIT C

POST ISSUANCE COMPLIANCE NOTES

[Name of Bonds]

Transaction Parties

Overall Responsible Party for Debt Management Activities _____

Bond Counsel _____

Paying Agent _____

Rebate Specialist _____

Other _____

*Tentative Working List of Special Town Meeting and Annual Town Meeting Articles
as of January 2, 2015
(not voted or in final order of appearance on warrant)*

Special Town Meeting

Unpaid Bill FY 14
Sewer Expenses FY 15
Sewer Debt Paydown (\$175,000)
Library Utility Expenses FY 15
Establishment of Stabilization Fund for Sewer Enterprise Fund
Cemetery Expansion
Energy Rebate – School Painting (\$50,000)
Donation of Land – Musquashicut Berm
Insurance Recovery –General
Insurance Recovery- Chain Pond

Annual Town Meeting

Compensation of Elected Officials (Town Clerk adjustment)
Reauthorization of Revolving Funds: Senior Center, Planning Board, Food Establishment,
School Transportation, Beach Stickers, Flu Clinic, Wind Turbine Revenues, Solar Array
Revenues
Establishment of Stabilization Fund for Water Enterprise Fund
Fiscal Year 2016 Capital Improvement Plan and Transfers to Capital Stabilization Fund
Fiscal Year 2016 Operating Budget
Senior Citizen Tax Exemption
Waterways Enterprise Fund
Golf Course Enterprise Fund
Wastewater Enterprise Fund
Transfer Station Enterprise Fund
Water Enterprise Fund
Community Preservation Act
Community Preservation Act Reconciliations
Massachusetts General Laws Chapter 91 Liability
Zoning Amendment – 40R Zoning for Greenbush and Driftway
Zoning Amendment - Set Maximum Size for Accessory Dwellings
Zoning Amendment - Building Height Definition and Side Setback in FEMA Flood Zones
Clapp Road Land Swap
Land Donation

ARTICLES BY PETITION

Petition to appropriate \$2,000,000 for seawalls:

“To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds in the Treasurer the sum of \$2,000,000.00 for the purpose of repairing, reconstructing, or maintaining existing foreshore protection structures in the Town of Scituate”

Petition for Zoning Amendments to Section 490 Planned Development District
This petition is confusing and it is not clear what relief the petitioners are seeking.

PAV;12/14

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: TOWN ADMINISTRATOR 123

MISSION STATEMENT:

To provide continuous evaluation of town programs and services, provide adequate revenues for both operational and capital support of these programs, and maintain adequate financial reserves for unforeseen events or economic downturns.

To manage day-to day town activities, departments, and staff that insures professional, equitable and courteous service delivery to residents and constituent groups at the most efficient cost.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

(Endorsed by Board of Selectmen July 2014)

Oversee and Coordinate Public Facilities Master Plan (carry forward from FY 15)

1. Work with town officials, boards, committees, staff and citizens to provide information, direction and timely communications toward continued progress on Public Facilities Master Plan.
2. Coordinate with OPM's bidding and contracting processes for public safety and library project construction.
3. Engage stakeholders on next steps for Gates School retrofit/future usage. Work with Durkee Brown on schematics for Senior Center portion of Gates.
4. Continue assistance to School Superintendent relative to Gates school project and serve as member of School Building Committee.
5. Troubleshoot problems and monitor timetables for progress and fiscal impacts for overall plan.

Review Town Charter and Bylaws for Updates, Revisions, and potential restructuring of selected town services and departments (carry over from FY 15)

1. Recommend for Board's approval creation of Government Study Committee to review DOR recommendations for possible implementation/revision of town charter or bylaws.
2. Convene Bylaw Review Committee for review of General Bylaws; attend meetings, consult with interested citizens, staff and elected/appointed officials.
3. Assist in compilation of draft changes
4. Assist in educating public and required tasks to bring to fruition to voters at town meeting

Forty Year Plan (multi-year goal)/Five Year Operating Budget

Working with town departments, officials and the community, prepare a long-term plan that recognizes visioning and planning and establishes a stable course for the future.

1. Examine zoning and planning bylaws and codes regarding coastal building, re-building and long term effects of coastal impacts including but not limited to proposed impacts of flood elevation maps, sea rise/climate changes.
2. Continue to work with Economic Development Commission on implementation of MAPC recommendations as appropriate.
3. Review all existing plans (Open Space, Harbor, Recreation, Affordable Housing) for compilation and centralization into one volume.

4. With Finance Director, develop five-year operating budget that projects revenues and expenditures with particular emphasis on construction project impacts to budgets.

Address Human Resources Risks and Challenges

1. Finalize Personnel Handbook for non-union staff and update personnel policies as needed or warranted.
2. Implement time, labor, management (ILM) program under new software system for payroll and compensated absences.
3. Establish a focus on employee related personnel needs such: EAP, wellness, workplace safety, orientation, customer service, technology and web training, supervisory training, performance evaluations.

MAJOR BUDGET COMPONENTS

The Selectmen/Town Administrator budgets fund the personal services and administrative costs of the Selectmen's Office/Town Administrator. Personal Services reflect a 2% increase in accordance with all other staff for FY 16 (fire excepted). The Town Administrator is employed under the terms of an employment agreement that runs through June 30, of 2017.

A major fund allocation of the budget includes funds for compensation adjustments for union and non-union staff, merit-based performance awards, the buyback of earned leave, employee payouts from separation, and/or retirements. Funds for training are also allocated. This training pays for management and supervisory training for public safety staff (new chief, new Deputy Fire Chief, new Lieutenants, new Sergeants, new Fire Captains) as well as training for new department heads (new Harbormaster, new Board of Health Director). In FY 15 it also funded + three staff to attend graduate training at Suffolk University through a satellite program in Duxbury (Fire Chief, COA Director, Water Department Operator). The other major component is for Labor Counsel and all contract bargaining costs, grievance hearings, personnel hearings. The fire union is still without a contract and some funds also reside here once it is resolved.

FY 16 RISKS AND CHALLENGES

The Office of the Town Administrator, along with the Selectmen's Office, are the conduit for all town operations. The workload continues to increase with the addition of management of the Scituate Harbor Community Building and Maritime Center. The WPA Building management is anticipated as of this writing. Customer inquiries continue to increase and with two new staff, much time has been devoted by the Assistant to the Town Administrator and Town Administrator for learning processes and orientation. Increasing storm events continue to dominate the winter months. The unanticipated and new addition of FEMA map changes and attendant appeals significantly impacted the office as well as work around the proposed school and public safety projects and approved library project. Finally, as a result of numerous retirements, personnel vacancies continue to dominate the workload as there is no human resource function. Professional staff positions require assessment centers, interviews, testing and extensive background checks. During the past year there were 19. This figure does not include support staff. The work impacts affect other duties such as completion of performance evaluations, which are now overdue. In order to address these challenges, a study was undertaken by the Department of Revenue (an FY 15 goal) which recommended the creation of an Assistant Town Administrator position. Because of the Public Facilities Master Plan, the Board has not reviewed this study as yet. While our new Finance Director has been a tremendous asset and finally provided some stability to that office, the Assistant to the Town Administrator will retire in FY 16. Thi-

is a huge loss as her organizational knowledge, strong skills and excellent understanding of office functions and timelines along with a keen understanding of the Town Administrator's needs will be hard to replace. With the addition of building projects in the coming year, the expected level and quality of work cannot be met without some additional relief.

Please refer to Fiscal Year 2016 Town Administrator Budget Message for more detailed information.

DEPARTMENTAL ACCOMPLISHMENTS *(date of hire 7/20/09)*

Summary of Town Administrator Accomplishments (FY 14-FY 15 YTD)

Financial

- Certified FY 14 Free Cash of \$2,701,923
- Presented fifth balanced FY 15 budget with no use of Free Cash. TA recommended budget items approved by BOS, Advisory and Town Meeting (fifth consecutive year)
- Continued fourth year of new Capital Improvement Process and third year of rolling five-year capital plan
- Spent extensive time lobbying for defeat of proposed Pension Obligation Bonds initiated by Plymouth County Retirement Board.
- Wrote Requests for Proposals for EDC support consultant, EDC marketing consultant, Senior Center Needs Assessment, Widow's Walk Food and Beverage (with Finance Director)
- Attended all Advisory and Financial Forecasting Meetings
- Maintained override approved items on town-side of budget for a record fourth year.
- With Finance Director, expanded FY 15 Budget document and Revenue and Expense Forecasting Assumptions
- Maintained AA+ bond rating and expanded Town's favorable financial position with rating agencies that resulted in negligible interest costs for borrowing.

Town Administration & Operations

- With public safety personnel managed response and mitigation of continually increasing major storm events
- Wrote warrants for four town meetings, provided extensive back ground information for each article; worked closely with Advisory Committee on its publications for town meetings
- Established division meetings with staff in lieu of monthly department head meetings (DOR report)
- Planned and held sixth annual Board of Selectmen Retreat
- Worked with Department of Revenue staff for study that examined town operations and budget timetables
- Continued work with School Department on building Joint Facilities Department; hired Property Maintenance Worker
- Spent considerable time on FEMA map process and filing of appeals, educating residents, locating and engaging consultants, determining appeal opportunities, work with FEMA and Marshfield on Scientific Resolution Panel and timely filing of second appeal.
- Successfully maintained International City Management Association credential for tenth consecutive year. 360 degree evaluation conducted by 17 staff and officials on performance.

Personnel

- Prior to interview and appointment, planned and conducted with consultant comprehensive Assessment Centers for Fire Chief, two Police Lieutenants, Fire Deputy Chief and two Fire Captains. Updated, or wrote new job descriptions as needed.
- Hired new Board of Health Director, DPW Director, Town Engineer, Harbormaster, Local Building Inspector, Coastal Resource Officer along with eight support staff and seven DPW staff.
- Devoted considerable time to fire union contract negotiations, grievances and unfair labor practices.
- No grievances from four of the Town's four unions: IBPO, AMP, TOSCA, DPW
- Established regular meetings with all union officials to maintain open lines of communication
- Continued merit-based performance evaluation system for professional staff.
- Continued merit-based performance evaluation system for support staff for FY 13.
- Wrote bid, selected consultant and facilitation comprehensive study of fire management, staffing and analysis
- Provided training opportunities for numerous staff after review of job needs and for succession planning. Provided management and supervisory training for public safety personnel.

Communications

- Serve as Public Information Officer for all weather related events: wrote all web blasts and media advisories; established Twitter account for real time information.
- Worked with public safety officials on third and fully successful year for bonfire ban for Fourth of July.
- Met with Humarock residents along with town staff to continue ongoing lines of communication
- Wrote Town Administrator Report for Annual Town Report
- Initiated and provided funding in capital plan for \$288,000 replacement of outdated and failing radio communications system in Fire Department.

Land Use, Facilities and Infrastructure Management

- With DPW Director and Facilities Director began Phase II of ESCO projects
- Initiated and directed solar array that has now resulted in over \$250,000 in funds since commissioning in March of 2013.
- Initiated and engaged MAPC to conduct parking study in Scituate Harbor, saving budgetary allocation for same.
- Wrote CPC application for Gates School renovation into Town Hall (pending)
- Wrote Kenneth R. Pickard application for innovation for WiFi in Harbor (not awarded)
- Wrote Cultural Council application for painting of crosswalks in Scituate Harbor (awarded)
- Directed Challenge Grant application for regional grant with Duxbury and Marshfield for exploring alternatives to traditional seawall repair (funding cut by Governor 11/14)
- Continued work with Facilities Master Plan Steering Committee on master plan development
- Served as member of School Building Committee
- With Public Building Commission, coordinated public forums on Public Safety Complex/Middle School. Worked with OPM and architects; addressed and resolved issues.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15	FY/16	Comments
N/A					

**TOWN OF SCITUATE
BOARD OF SELECTMEN**

FY 2015 BUDGET

For FY 15, the Board has identified the following focus areas:

Economic Development

- To continue to increase opportunities for economic development in the community and allocate portion of Meals Tax revenue for this purpose
- To work with Community Preservation Committee as a partner in the Facilities Master Plan and in its recommendations for funding and how they fit into the Town's various master plans
- To relieve the tax burden on residential taxpayers
- To move forward on the Town Public Facilities Master Plan
- To reopen and monitor the use of Scituate Harbor Community Center as a meeting place for both private and public functions.

Personnel

- To stay abreast of contractual obligations and their future costs
- To support the performance-based evaluation process for staff to insure accountability and clear delineation of job duties tied to performance.

Finances and Budgeting

- To present a balanced budget
- To address challenges of unpredictable state aid and new growth for the immediate future
- To continue to use the Financial Forecasting Model as a reliable tool
- To work collaboratively with the School Department in support of education for our children and in facilities maintenance
- To support the development and implementation of technology related tools and equipment to serve business operations and our customers
- To support the Capital Plan to meet significant ongoing capital needs
- To insure tax exempt property listings are up-to-date
- To be transparent in compliance with the open meeting law and keep residents informed

Public Works and the Environment

- To bring an overarching approach to environmental issues
- To maintain sidewalk replacement program
- To monitor wind turbine and solar array projects and to approve a policy for future revenues and electricity distribution
- To monitor and explore waste water treatment capacity and current treatment methods such as nitrogen loading

Other Items/Miscellaneous

- To investigate potential for daily non-resident parking pass at Town beaches.

Budget 123 Board of Selectmen/Town Administrator

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.123.0510.5110.0000.0000	REGULAR SALARIES	\$216,359.81	\$263,388.00	\$126,129.01	\$269,916.00	\$269,916.00		
001.123.0510.5130.0000.0000	LONGEVITY	\$2,150.00	\$2,150.00	\$2,950.00	\$3,050.00	\$3,050.00		
001.123.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		
001.123.0510.5180.0000.0000	PART-TIME SALARIES	\$0.00	\$19,013.00	\$0.00	\$19,942.00	\$19,942.00		
001.123.0510.5191.0000.0000	OTHER SALARY	\$6,796.39	\$11,342.00	\$3,404.11	\$16,365.00	\$16,365.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$225,806.00	\$296,393.00	\$132,983.12	\$309,773.00	\$309,773.00		
001.123.0520.5805.0000.0000	SUPPORT STAFFING & TRA	\$18,236.89	\$23,900.00	\$1,981.80	\$23,900.00	\$23,900.00		
001.123.0520.5908.0000.0000	TRAINING	\$0.00	\$7,547.00	\$695.00	\$7,547.00	\$7,547.00		
001.123.0520.5909.0000.0000	TECHNICAL SERVICES	\$1,055.06	\$6,000.00	\$884.76	\$6,000.00	\$6,000.00		
001.123.0520.5921.0000.0000	CONFERENCES/MEETINGS	\$2,956.58	\$7,495.00	\$1,575.45	\$7,495.00	\$7,495.00		
001.123.0520.5943.0000.0000	BINDING & PRINTING	\$132.90	\$1,400.00	\$150.00	\$1,400.00	\$1,400.00		
001.123.0520.5944.0000.0000	POSTAGE	\$369.89	\$880.00	\$237.74	\$880.00	\$880.00		
001.123.0520.5946.0000.0000	LEGAL ADVERTISING	\$6,805.18	\$3,500.00	\$961.38	\$3,500.00	\$3,500.00		
001.123.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$1,260.00	\$734.87	\$1,260.00	\$1,260.00		
001.123.0520.6731.0000.0000	PROFESSIONAL DUES & SL	\$1,662.50	\$5,865.00	\$4,671.00	\$5,865.00	\$5,865.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$31,219.00	\$57,847.00	\$11,901.80	\$57,847.00	\$57,847.00		
001.123.0530.5919.0000.0000	LEGAL SERVICES	\$0.00	\$57,000.00	\$16,875.67	\$58,000.00	\$56,000.00		
001.123.0530.5929.0000.0000	LITIGATION	\$0.00	\$79,945.00	\$7,779.50	\$80,000.00	\$80,000.00		
	SCHEDULE: TOWN COUNSEL - 0530	\$0.00	\$136,945.00	\$24,654.17	\$136,000.00	\$136,000.00		
001.123.0532.5304.0000.0000	CONTRACT BARGAINING & C	\$58,295.81	\$172,500.00	\$17,544.99	\$172,500.00	\$172,500.00		
	SCHEDULE: LABOR COUNSEL - 0532	\$58,295.81	\$172,500.00	\$17,544.99	\$172,500.00	\$172,500.00		

Town of Scituate

Budget 123 Board of Selectmen/Town Administrator

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.123.0540.0000.0000	OFFICE SUPPLIES	\$993.91	\$1,500.00	\$743.85	\$1,500.00	\$1,500.00	\$1,500.00	
001.123.0540.5425.0000.0000	PRINTING & FORMS	\$0.00	\$325.00	\$0.00	\$200.00	\$200.00	\$200.00	
001.123.0540.5580.0000.0000	OTHER SUPPLIES	\$0.00	\$800.00	\$145.46	\$675.00	\$1,375.00	\$1,375.00	
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$993.91	\$2,625.00	\$889.31	\$2,375.00	\$3,075.00	\$3,075.00	
001.123.0589.5110.0000.0000	SALARY ADJUSTMENTS	\$0.00	\$10,000.00	\$3,788.00	\$10,000.00	\$10,000.00	\$10,000.00	
	SCHEDULE: SALARY ADJUSTMENTS - 0589	\$0.00	\$10,000.00	\$3,788.00	\$10,000.00	\$10,000.00	\$10,000.00	
Grand Total:		\$993.91	\$676,310.00	\$191,761.39	\$688,495.00	\$689,195.00	\$689,195.00	

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: SELECTMEN

MISSION STATEMENT:

To oversee the efficient and orderly operation of the Board of Selectmen's office as chief executives of Scituate Town government and perform all administrative duties of the Board of Selectmen including: the annual appointment process, licensing, bi-weekly public meetings, annual and special Town meetings and serve as a link between the Board of Selectmen and the residents of the Town of Scituate.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- GOAL 1:** To improve and document the Sewer Abatement Process.
1. Review existing files to see what was done in the past. 1QFY16
 2. Review state and local laws regarding the sewer abatement process to ensure compliance. 1QFY16
 3. Discuss and review process with DPW, Assessor and Treasurer Collector Offices. 2QFY16
 4. Establish documented procedures for sewer abatements in the Town of Scituate. 3QFY16
- GOAL 2:** To improve and document the Sewer Betterment Deferral Process.
1. Review existing files to see what was done in the past. 1QFY16
 2. Review state and local laws regarding the Sewer Betterment Deferral Process 1QFY16
 3. Discuss and review process with Assessor and Treasurer Collector Offices. 2QFY16
 4. Establish documented procedures for the Sewer Betterment Deferral Process in Scituate. 3QFY16
- GOAL 3:** To improve and document the annual appointment process.
1. Review existing files to see what was done in the past 2QFY16
 2. Work with Town Clerk to see where we can combine our needs to improve. 2QFY16
 3. Establish documented procedures for annual appointment process. 3QFY16
- GOAL 4:** To improve and document the annual licensing process.
1. Review existing licensing process. 1QFY16
 2. Review state and local laws regarding the licensing process, e.g. ABCC, etc. 1QFY16
 3. Document the different types of licensing processes. 2QFY16
 4. Mechanize the process where possible. 4QFY16
- GOAL 5:** To create a Board of Selectmen office handbook. 3QFY16
1. Gather documented procedures and processes to include in office handbook. 4QFY16
 2. File procedures and processes to use ongoing for all existing and new employees. 4QFY16

MAJOR BUDGET COMPONENTS

1. Budget combined between Town Administrator and Board of Selectmen Office. Sheila Manning has taken responsibility for this function.
2. Legal and litigation costs
3. Employee Service Recognition awards \$1280.00 expected FY16

FY 2016 RISKS AND CHALLENGES

The greatest risk to the budget is the unpredictability of legal and litigation fees. It is not known in advance what cases may arise or be resolved for the next fiscal year. Time management is a challenge in the Board of Selectmen's office with residents stopping in, phone calls, US mail and emails. Providing excellent customer service to residents is a major component of this position which takes away time from the day to day operations of the office. The manual nature of the work in the Board of Selectmen's office is very challenging with the time constraints. We will be working to document, streamline and mechanize manual processes in FY16 using existing software programs available to us. The added responsibility of renting out Town buildings is a new function to the Board of Selectmen's office in FY15 and we will be working to streamline this process for FY16. This will be challenging with the library utilizing the SHCB and finding additional meeting space for groups who need it.

DEPARTMENTAL ACCOMPLISHMENTS

1. Streamlined paperless Board of Selectmen meetings and implemented tablets effective June 2014.
2. Coordinated and streamlined Employee Recognition Awards & Ceremony.
3. Oversaw completion of license renewal process with delegation to Michele Seghezzi.
4. Composed all requests for proclamations and resolutions by the Board of Selectmen.
5. Successful on the job training for all components of the Executive Assistant to the Board of Selectmen position.
6. Maintain and update Board of Selectmen website page with all changes in a timely manner.
7. Negotiated and implemented arrangement with Scituate Arts Association and facilities to hang art work in Board of Selectmen's Office.
8. Successfully managed all pole petitions, sewer abatements, and sewer deferrals.
9. Managed all annual appointments for Boards and Committees.
10. Managed all Town building rentals for SMC with over 61 paid rentals bringing in revenue over \$25,000 and SHCB with over 600 events including town and resident activities in 2014. This was a new function in 2014 for the Board of Selectmen's Office.
11. Successfully managed different events, coffees and functions throughout the year e.g. Sister City, Meetings in SHR, etc.
12. Managed purchase & delivery of cost effective furniture for town departments who needed it e.g. Assessors office, Accounting, Council on Aging, Town Administrator desk & bookcase, Board of Selectmen's Office.
13. Facilitated schedules, correspondence and directives of the five-member Board of Selectmen and Town Administrator.
14. Successfully resolved over 150 citizen concerns/questions/complaints received via phone, email, in office visits or US mail.
15. Administered Town memorial gift program with DPW and Swensen Granite. Coordinated installation of memorials with families and DPW.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
Alcohol Licenses	\$38,663	\$42,695	\$29,955	\$30,000	
Other Licenses	\$ 2,683	\$ 4,126	\$ 4,290	\$ 4,000	

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: ADVISORY COMMITTEE

MISSION STATEMENT:

To consider and make recommendations to Town Meeting on matters having financial implication for the Town; to develop an annual recommendation on town and school budgets for town meeting consideration; and to review and make allocations from the Reserve Fund, established pursuant to Massachusetts General Laws.

The legal purpose of the Reserve Fund is to fund extraordinary and unforeseen expenditures, transfers from which are voted at the discretion of the Advisory Committee.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

N/A

MAJOR BUDGET COMPONENTS

This budget covers memberships and associated costs of preparing town meeting materials and the Recording Secretary for its meetings. The cost of printing and production of the Advisory Committee book has increased for the second year as the fall special town meeting booklet is no longer copied but sent out to be bound and printed.

FY 16 RISKS AND CHALLENGES

N/A

DEPARTMENTAL ACCOMPLISHMENTS

DESCRIPTION OF REVENUE	PY/13	FY/14	FY/15	FY 16	Comments
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N/A

Town of Attitash

Budget-131 Advisory Committee

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance Round to whole dollars Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.131.0510.5180.0000.0000	PART-TIME SALARIES	\$1,277.50	\$1,925.00	\$350.00	\$1,964.00	\$1,964.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$1,277.50	\$1,925.00	\$350.00	\$1,964.00	\$1,964.00		
001.131.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$236.00	\$250.00	\$236.00	\$250.00	\$250.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$236.00	\$250.00	\$236.00	\$250.00	\$250.00		
001.131.0540.5425.0000.0000	PRINTING & FORMS	\$2,572.48	\$5,700.00	\$645.57	\$5,700.00	\$5,700.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$2,572.48	\$5,700.00	\$645.57	\$5,700.00	\$5,700.00		
Grand Total:		\$4,085.98	\$7,875.00	\$1,231.57	\$7,814.00	\$7,914.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: RESERVE FUND

MISSION STATEMENT:

The legal purpose of the Reserve Fund is to fund extraordinary and unforeseen expenditures, transfers from which are voted at the discretion of the Advisory Committee.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

N/A

MAJOR BUDGET COMPONENTS

N/A

FY 16 RISKS AND CHALLENGES

The FY 15 budget appropriated \$90,000 and this amount is again recommended for FY 16. As compared with other communities, the \$90,000 appropriation is very low, a mark of tight budgeting. We continue to manage well with this number, returning some surplus each year.

DEPARTMENTAL ACCOMPLISHMENTS

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15	FY 16	Comments
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N/A

Town of Situate

Budget-132 Reserve Fund

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.132.0570.5789.0000.0000	RESERVE FUND	\$27,681.01	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00		
	SCHEDULE: TRANSFERS - 0570	\$27,681.01	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00		
Grand Total:		\$27,681.01	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: FINANCE DIRECTOR/TOWN ACCOUNTANT

MISSION STATEMENT:

To provide accurate, comprehensive and accessible information to the citizens and official of the Town and to account for the management of Town finances in accordance with federal, state and local laws.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Facilitate financial management software conversion to integrated system including general ledger, budgeting, procurement, payroll, HR, fixed assets, treasury, collections and utility billing.
 - a. Develop an implementation plan with affected departments for modules to be converted over the course of the fiscal year. *July 2015.*
 - b. Perform module implementation progress reports and confirm training satisfaction. *Aug-Dec 2015*
 - c. Develop training site on intranet for software provided workflows and internal training guides for new users and infrequent processes. *Mar-May 2016*
 - d. Evaluate implementation process, training thresholds and overall experience with new software. *June 2016*
2. Perform IRS compliance mock audit for vendor and payroll payments.
 - a. Cross reference vendor files to W-9 filings to ensure compliance. *Jul-Sep 2015*
 - b. Examine vendor payments for prior year to see if any vendors should not be classified as contractors. *Oct-Dec 2015*
 - c. Issue notices to vendors that do not qualify as independent contractors and should be treated as employees. *Dec 2015 – Jan 2016*
 - d. Issue notices to non-compliant vendors to provide missing W-9s. *Feb-Apr 2016*
3. Streamline fixed asset processes to ensure accurate reporting of disposals and acquisitions.
 - a. Examine existing recognition procedures with departments and staff for acquisitions and disposals. *Jul-Sep 2015*
 - b. Review draft procedures for fixed asset recognition with Town Administrator. *Oct-Nov 2015*
 - c. Discuss new procedures with departments to ensure compliance. *Jan-Mar 2016*
 - d. Evaluate new procedures as part of FY2016 close. *June 2016.*
4. Conduct fraud risk assessment for all town departments (Management Letter finding).
 - a. Develop fraud risk assessment tool to utilize in examining departments for risk. *Jul-Aug 2015*
 - b. Interview all departments to ascertain potential areas of fraud. *Sep-Dec 2015*
 - c. Collate responses, identify areas of risk and draft recommendations to address. *Jan-Mar 2016*
 - d. Review recommendations with Town Administrator for potential implementation with departments. *Apr-June 2016*

MAJOR BUDGET COMPONENTS

The Finance Director/Town Accountant's budget contains the funding necessary to address the functions of the office relevant to the timely approval and processing of vendor and payroll payments in compliance with all local, state and federal laws. The budget also contains the cost of the annual independent audit of the Town's finances and the biennial Other Post Employments Benefits actuarial study. The funding enables the staff to ensure that proper accounting, authorization and compliance controls are in place on a town wide basis including the school department, five enterprise funds and the Community Preservation fund. Staff also maintains compensated absences and the application of collective bargaining agreements for all Town employees, prepares for the annual audit and submits all DOR, SEC continuing disclosure and other reporting requirements. The office is staffed by three full-time employees.

FY 2016 RISKS AND CHALLENGES

FY 2016 will only be the second year that the Town Accountant's office will be staffed consistently and therefore will enable staff to shift focus from being reactive to proactive in their approach to the duties and responsibilities of the office and their stakeholders. The office has brought itself current and will continue to look for ways to strengthen departmental processes, internal controls and become more efficient through technology.

It is expected that the financial management software conversion will dominate the office's functions in FY 2016 and the successful implementation of that system will be the priority for staff.

DEPARTMENTAL ACCOMPLISHMENTS

The department has brought itself current on all reconciliations and reporting requirements. Free cash/retained earnings certification was achieved with the Department of Revenue in September 2014 and other required DOR filings for FY14 year-end were completed in the first quarter of FY15 including the Schedule A, APIF vendor report, CP-1 and CP-2. The field work by the independent auditors was completed in May and October in an expeditious manner. These achievements positioned the department to achieve it's FY15 goal of providing a comprehensive annual financial report (CAFR) for FY2014 which is expected to be complete by December 31, 2014.

The department achieved its FY14 goals of increased departmental training by implementing a training plan and executing for the benefit of all staff members. A similar plan was developed for FY15 which has allowed the department to address a key FY15 goal of providing in-house training seminars on procurement. Both the Assistant Town Accountant and Bookkeeper completed course work, passed examinations and have applied for certification through the Inspector General's Office as Associate Massachusetts Certified Public Procurement Officials for Supplies and Services.

A key goal for FY14 was to implement better internal controls over revenue reporting which was predominantly achieved in FY14 with revenue reporting being brought current and internal controls strengthened. A few minor types of revenue reporting remain to be refined in FY15. The cash reconciliation, accounts receivable reconciliation and payroll withholdings reconciliation are all now done monthly and up to date.

Transitioning from a manual paper system of vendor contract database storage to an electronic database was complete in the spring of 2014 allowing easy access to departments as well as staff. All contracts are now scanned upon receipt by the office.

The department is currently working on collecting financial data to post to its webpage to provide easier access and transparency to the citizens, investors and other interested stakeholders. In addition, the department has arranged for multiple demonstrations of potential financial software providers in preparation for issuing an RFP for a new integrated financial management system.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
<p>The department does not have regular revenue stream for any service that it provides other than the occasional collection of copy fees for infrequent public information requests.</p>					

Town of Attitash

Budget-135 Town Accountant

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance Round to whole dollars Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.135.0510.5110.0000.0000	REGULAR SALARIES	\$163,209.04	\$195,724.00	\$88,167.65	\$203,423.00	\$261,158.00		
001.135.0510.5130.0000.0000	LONGEVITY	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00		
001.135.0510.5191.0000.0000	OTHER SALARIES	\$519.38	\$528.00	\$242.66	\$5,641.00	\$5,641.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$164,828.42	\$197,352.00	\$89,510.31	\$210,164.00	\$267,899.00		
001.135.0520.5303.0000.0000	TRAINING	\$1,054.00	\$700.00	\$2,127.05	\$810.00	\$510.00		
001.135.0520.5309.0000.0000	TECHNICAL SERVICES	\$79,650.00	\$50,000.00	\$10,025.00	\$60,000.00	\$60,000.00		
001.135.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$1,703.91	\$1,800.00	\$315.00	\$1,800.00	\$1,800.00		
001.135.0520.5344.0000.0000	POSTAGE	\$107.26	\$125.00	\$10.96	\$125.00	\$125.00		
001.135.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$147.48	\$6,700.00	\$328.18	\$1,000.00	\$1,000.00		
001.135.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$375.00	\$420.00	\$510.00	\$510.00	\$510.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$83,037.65	\$59,745.00	\$13,316.19	\$64,045.00	\$64,045.00		
001.135.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,002.85	\$1,400.00	\$518.03	\$800.00	\$800.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$1,002.85	\$1,400.00	\$518.03	\$800.00	\$800.00		
	Grand Total:	\$248,868.92	\$258,497.00	\$103,344.53	\$275,009.00	\$332,744.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Assessors

MISSION STATEMENT

The mission of the Assessor's office is to insure a process of fair and equitable assessments in accordance with Massachusetts General Law and Department of Revenue guidelines, directives, and policies.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL #1: Improve accuracy of second/seasonal home personal property account inventory.

Non-domiciliary tax payers are subject to personal property tax on the contents and furnishings of second/seasonal homes.

Recent enhancements to our appraisal software provide for an improved audit of existing accounts as well as the discovery of potential new accounts. Implementing the following steps will minimize errors and increase revenue.

OBJECTIVES:

- A. Review existing inventory focusing on accounts with conflicting mailing addresses in real estate file. July 2015
- B. Identify all existing non Scituate zip code billing addresses. July 2015
- C. Cross reference voter registration and motor vehicle registrations to identify potential new accounts. Oct.2015

GOAL #2: Begin re-collection process of all business personal property.

The Department of Revenue issues directives as part of their re-certification process every third year. Their most recent directive requires re-collection of all business personal property for the FY 2018 revaluation/certification. Although generally an appraisal vendor function, beginning the process in-house will ideally reduce revaluation costs in FY 2018.

OBJECTIVES:

- A. Acquire yearly listing of DBA certificates from the Town Clerk. Ongoing
- B. Review the "Corporations Book" available from the Department of Revenue website for corporations subject to taxation. Ongoing
- C. Implement re-collection program. Ongoing

GOAL #3: Modify senior exemption guidelines and eligibility.

Massachusetts General Law provides an exemption for a portion of real estate taxes for seniors over 70 years of age that meet certain income and asset guidelines. The current exemption in Scituate is \$500. With the potential for increased taxes associated with possible debt exclusion overrides, it would be appropriate to re-visit the existing guidelines and qualifications. Local option provides for modifications to our current formula.

OBJECTIVES:

- A. Review existing income and asset guidelines established in towns similar to Scituate. Ongoing
- B. Compare residents list with property owner list to identify additional exemption candidates. Ongoing
- C. Implement changes with adjusted qualifications for FY 2016. Jan. 2016

GOAL #4: Enhance information on the town website in respect to assessment procedure.

Currently our web page provides core information regarding assessments and valuation. Included is all the physical data of each property including a property record card. Providing additional data will ultimately reduce inquiries and enable taxpayers to research information in a more efficient manner.

OBJECTIVES:

- A. Provide sales information through standardized assessment reports with all sales from each calendar year displayed according to use (single family, condominium, etc.). July 2015
- B. Incorporate additional information regarding the assessment process including sales analysis, field inspection procedures, and land value determination based on neighborhood. July 2015
- C. Clarify and define assessment codes on property cards for easier interpretation by taxpayers. July 2015

MAJOR BUDGET COMPONENTS

As part of its daily operation, the Assessor's office responds to inquiries from taxpayers, appraisers, attorneys, banks, realtors, surveyors, and others. The office also administers or performs the appraisal of over nine (9,000) thousand parcels of property. Included in this total are residential, commercial, industrial, and personal property. In addition, the Assessor's office processes over fifteen (15,000) thousand motor vehicle and excise boat bills each year.

Exemptions to qualified taxpayers are also processed each year as well as any requests for abatement of real estate, personal property, motor vehicle, and boat excise.

Approximately 200 exemptions are granted each year to disabled veterans, surviving spouses, elderly, and blind taxpayers. The office also provides abutters lists to various departments as part of the public hearing process.

The major expenditures of our department are as follows:

Salaries..... 97%..... support staff for taxpayer assistance and inquiries, assessment generation and processing any abatements or exemptions granted by the Board of Assessors.

Purchase of services..... 3%..... general office requirements such as office supplies, printing, technical services,

FY 2016 RISKS AND CHALLENGES

With our recent revaluation and the potential of a debt exclusion override, monitor adequacy of overlay account given potential increase in abatement and exemption applications as well as Appellate Tax Board appeals.

Continue to deal effectively with taxpayer concerns regarding anticipated tax increases. Generally, the Assessor's and Treasurer/Collector's office receive the majority of taxpayer inquiries and frustration regarding any increase in taxes. Our office needs to properly diffuse any confrontation that may occur.

Maintain current assessment cycle for timely issuance of real estate and personal property bills. Periodically, the Department of Revenue will alter its policies or procedure regarding reporting requirements in any given year. We must react accordingly to insure consistent revenue flow.

DEPARTMENTAL ACCOMPLISHMENTS

Conducted and administered FY 2015 revaluation without additional cost. Revaluation costs have remained consistent since FY 2009 (\$72,000).

Received approval and certification of our FY 2015 revaluation from the Department of Revenue on the earliest date since FY 2006.

Continued to experience a decrease in real estate abatement applications due to appropriate adjustment and analysis of FY 2014 assessments

Streamlined motor vehicle abatement requests. Majority of applications are processed on day of receipt.

In conjunction with appraisal software vendor and IT Director, provided on-line assessment data. All property record cards are now available for review through the town's website

DESCRIPTION OF REVENUE

	FY 2013	FY 2014	FY 2015	FY 2016
Property cards	\$ 4,854	\$ 2,976	\$ 776	\$ 2,400
Abutters Lists			year to date	projected
Deeds				
Assessment Reports				

Town of Attituate

Budget-141 Board of Assessors

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.141.0510.5110.0000.0000	REGULAR SALARIES	\$162,928.14	\$194,000.00	\$73,634.63	\$137,825.00	\$137,825.00		
001.141.0510.5130.0000.0000	LONGEVITY	\$3,250.00	\$3,250.00	\$3,325.00	\$3,375.00	\$3,375.00		
001.141.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00		
001.141.0510.5180.0000.0000	PART-TIME SALARIES	\$15,636.05	\$50,842.00	\$6,173.15	\$52,059.00	\$52,059.00		
001.141.0510.5191.0000.0000	OTHER SALARIES	\$1,601.81	\$1,663.00	\$762.51	\$1,710.00	\$1,710.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$183,416.00	\$190,255.00	\$83,985.29	\$195,469.00	\$195,469.00		
001.141.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$0.00	\$175.00	\$0.00	\$175.00	\$175.00		
001.141.0520.5309.0000.0000	TECHNICAL SERVICES	\$21.00	\$70,300.00	\$71,800.00	\$4,000.00	\$4,000.00		
001.141.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00		
001.141.0520.5343.0000.0000	BINDING & PRINTING	\$821.10	\$875.00	\$444.07	\$1,350.00	\$1,350.00		
001.141.0520.5344.0000.0000	POSTAGE	\$633.57	\$1,000.00	\$646.53	\$800.00	\$800.00		
001.141.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$140.00	\$400.00	\$45.58	\$400.00	\$300.00		
001.141.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$240.00	\$255.00	\$240.00	\$255.00	\$255.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$1,855.67	\$73,155.00	\$73,176.18	\$7,130.00	\$6,980.00		
001.141.0540.5420.0000.0000	OFFICE SUPPLIES	\$277.06	\$800.00	\$184.12	\$600.00	\$500.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$277.06	\$800.00	\$184.12	\$600.00	\$500.00		
	Grand Total:	\$185,548.73	\$264,010.00	\$157,255.59	\$203,199.00	\$202,849.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #145 Treasurer/Collector

MISSION STATEMENT:

The Town Treasurer/Collector is responsible for collecting, managing, and investing all town funds, to provide efficient and accurate tax information and services to the taxpayers; issue all authorized debt; provide benefits to all Town employees; and to pay the bills and payroll of the Town in an efficient and timely manner; all according to Massachusetts General Laws.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Goal: Maximize efforts to collect a minimum of fifteen tax title accounts without incurring additional legal expenses. (Timeline: FY15 – FY16)

Objectives:

- A. Assign accounts for collection to the Treasurer/Collector (TC) staff. (Timeline: January 2015 – November 2015)
- B. Delegate research duties to staff for the gathering of data or employ other means of direct contact to aid in obtaining outstanding tax revenues. (Timeline: January 2015 – November 2015)
- C. Increase written correspondence to delinquent taxpayers with copies of undated tax title statements. (Timeline: April 2015 – February 2016)

2. Goal: Departmental Manual/Training Plan (Timeline: FY15 – FY16)

Objectives:

- A. Identify key functions of office and evaluate all personnel for readiness to perform those functions. (Timeline: March 2015 – August 2015)
- B. Have each staff member write up procedures of their own daily functions. (Timeline: March 2015 – August 2015)
- C. Collate procedures into "Treasurer/Collector Procedures Manual." (Timeline: August 2015 – October 2015)
- D. Develop training plan to address deficiencies. (Timeline: October 2015 – January 2016)
- E. Implement plan as budget and opportunities allow. (Timeline: January 2016 – June 2016)

3. Goal: Increased Collection of Returned Checks (Timeline: FY15 – FY16)

Objectives:

- A. Identify all Non-Sufficient Fund checks for prior year, type of service impacted and whether collected. (Timeline: April 2015 – June 2015)
- B. Evaluate for loss and how it can be avoided by change in handling of NSF's (i.e. school lunch) (Timeline: July 2015 – November 2015)
- C. Develop and/or tweak returned check policy including requiring some payments to be in cash, money order or certified check (i.e. permits/services when a person sells house). (Timeline: October 2015 – January 2016)

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS (Cont.)

D. Review with Finance Director and Town Administrator the approved By-law allowing the application of liens for certain NSF charges to insure enforceability. (Timeline: March 2016 – June 2016)

4. Goal: Tax Title – Land of Low Value (Timeline: FY15 – FY16)

Objectives:

- A. Evaluate existing tax liens for those eligible for land of low value process. (Timeline: April 2015 – July 2015)
- B. Gather documentation for submission to Department of Revenue (DOR). (Timeline: August 2015 – November 2015).
- C. Submit application for land of low value to DOR electronically. (Timeline: September 2015 – December 2015)
- D. Record Subsequent affidavits and arrange auction. (Timeline: December 2015 – April 2016)

MAJOR BUDGET COMPONENTS

In FY16, the \$257,535 **Personal Services** component equals 76% of the total \$337,520. Treasurer/Collector's budget, and covers the cost of three full-time, and two part-time employees.

Ambulance Billing was new expense line item in FY15. This represents the payment to Comstar for ambulance collection services. In prior years, this expense was included in the Ambulance Revenue.

Postage is a major component for the Treasurer/Collector's budget due partly to the volume of tax bill mailings, mail forwards, and delinquent notices throughout the fiscal year. This line item also pays for thousands of town and school vendor checks mailed during the year.

Training, Mileage, and Conference/Meetings are related to the education of the Treasurer Collector (TC) and the staff. It is imperative that the TC keep abreast of changes in municipal finance laws by attending meetings so the staff and other Town employees work collaboratively performing their duties properly. The payment of annual dues is required to attend sponsored meetings on timely topics. Mileage is also used for bank visits in addition to a multitude of educational meetings.

FY 2016 RISKS AND CHALLENGES

The continuing longevity of the economic downturn has resulted in an increase in requests for tax payment plans on the part of our residents. To date, the office has successfully maintained pay year 90+% collection rates, and does very well as compared to previous monthly collection rates. Increased delinquencies result in increased demand bill mailings that in turn increase the postage budget. Educating the public in tax taking procedure is exhaustive, yet well worth the effort taken to collect the debt. Adhering to and complying with an ever-changing payroll, retirement, insurance (affordable health care), and tax law reform changes remains an ongoing challenge.

DEPARTMENTAL ACCOMPLISHMENTS

The front counter was redesigned for safety and coding law regulation. The front counter now has a professional and clean appearance, is handicap assessable, and is compliant with ADA regulation codes.

The Treasurer/Collector's office (T/C) was short staffed and training 3 new employees. During this time the T/C office was able to maintain integrity and keep current with the work load.

The T/C office is reconciling cash, outstanding receivables, and withholding timely on a monthly basis with the Accounting Department.

The T/C office has continued to remain open until 4:30 pm on tax due dates that fall on a Friday.

As of November 30, 2014, 19 parcels have been redeemed from tax title in FY15. The Treasurer/Collector continues to set up payment plans with several residents. To date \$303,000 has been collected in tax title for FY15.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
Municipal Lien Certs	61,000	40,550	20,450	37,000	
Ambulance Receipts	927,213	893,040	318,748		

Town of Situate

Budget 145 Treasurer/Collector

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.145.0520.5110.0000.0000	REGULAR SALARIES	\$238,298.47	\$249,121.00	\$109,382.99	\$253,659.00	\$259,290.00		
001.145.0510.5130.0000.0000	LONGEVITY	\$3,030.55	\$2,500.00	\$1,377.12	\$2,200.00	\$2,200.00		
001.145.0510.5191.0000.0000	OTHER SALARIES	\$1,402.79	\$1,649.00	\$511.68	\$1,676.00	\$1,732.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$242,731.81	\$253,270.00	\$111,271.79	\$257,535.00	\$263,222.00		
001.145.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$0.00	\$600.00	\$0.00	\$600.00	\$200.00		
001.145.0520.5308.0000.0000	TRAINING	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00		
001.145.0520.5309.0000.0000	TECHNICAL SERVICES	\$0.00	\$500.00	\$0.00	\$500.00	\$200.00		
001.145.0520.5310.0000.0000	AMBULANCE BILLING	\$0.00	\$40,000.00	\$13,708.30	\$40,000.00	\$36,000.00		
001.145.0520.5521.0000.0000	CONFERENCES/MEETINGS	\$1,145.09	\$1,200.00	\$1,450.75	\$1,200.00	\$1,700.00		
001.145.0520.5343.0000.0000	BINDING & PRINTING	\$4,487.85	\$1,700.00	\$47.80	\$1,700.00	\$1,700.00		
001.145.0520.5344.0000.0000	POSTAGE	\$27,793.50	\$32,000.00	\$8,360.82	\$32,000.00	\$32,000.00		
001.145.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$883.92	\$1,000.00	\$484.89	\$1,000.00	\$1,000.00		
001.145.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$529.00	\$385.00	\$300.00	\$385.00	\$500.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$34,830.36	\$77,985.00	\$24,352.36	\$77,985.00	\$73,300.00		
001.145.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,066.37	\$2,000.00	\$396.22	\$2,000.00	\$1,575.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$1,066.37	\$2,000.00	\$386.22	\$2,000.00	\$1,575.00		
	Grand Total:	\$278,628.54	\$333,255.00	\$136,010.37	\$337,520.00	\$338,097.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: 149 ADMINISTRATION

MISSION STATEMENT

The role of the Town Administrator's Office is to provide services to residents in a professional, courteous, and timely manner. Also to work cooperatively with municipal employees, Elected Officials and Board and Committee members resolving problems and implementing policies and procedures.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- I. Office Procedure Manual
 1. Develop a guideline of office duties and responsibilities

- II. Senior Tax Work-off Program
 1. Develop Brochures of Policies and Procedures for the program
 2. Update application
 3. Outline projects to be offered under the program

MAJOR BUDGET COMPONENTS

- Salary of part time recording secretary for various boards and committees.
- Salary for Special Projects Coordinator (10 hours per week)
- Salary for FACTS Coordinator (Grant funded)
- Town Hall telephone bills.
- Paper and supplies for Town Hall

FY 16 RISKS AND CHALLENGES

- Managing and training of new staff in the Board of Selectmen/Town Administrator Offices
- Managing the Town Administrator's calendar
- Substantial increase in HR duties involving advertising, applications, interviews, etc.
- Management of paperwork
- Management and timely filing of General Liability Insurance claims, Unemployment claims, Worker Compensation claims.
- Assisting with citizen complaints and concerns

DEPARTMENTAL ACCOMPLISHMENTS

Administrative support with hiring of new personnel

Administer Senior Tax Work-off Program

2013 Town Report

Review of Property and General Liability Insurance renewal

Review and preparation of FY 15 Capital Improvement notebooks

Review and preparation of FY 15 Budget Notebooks

Renewal of Stop Loss Insurance for Workers Compensation.

Processing Workers compensation and General Liability insurance claims

Processing Unemployment Assistance claims

Town of Situate

Budget-149 Town Administration

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expanded	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.149.0510.5180.0000.0000	PART-TIME SALARIES	\$5,833.00	\$31,933.00	\$10,315.25	\$32,673.00	\$32,673.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$5,833.00	\$31,933.00	\$10,315.25	\$32,673.00	\$32,673.00		
001.149.0520.5308.0000.0000	TRAINING	\$3,450.00	\$15,000.00	\$449.00	\$8,000.00	\$23,000.00		
001.149.0520.5309.0000.0000	TECHNICAL SERVICES	\$21,209.25	\$21,000.00	\$1,937.89	\$21,000.00	\$21,000.00		
001.149.0520.5341.0000.0000	TELEPHONE	\$26,015.76	\$30,060.00	\$12,924.34	\$40,000.00	\$40,000.00		
001.149.0520.5343.0000.0000	BINDING & PRINTING	\$690.19	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$51,365.20	\$67,500.00	\$15,211.23	\$70,000.00	\$85,000.00		
001.149.0540.5420.0000.0000	OFFICE SUPPLIES	\$3,889.85	\$3,800.00	\$2,191.39	\$4,200.00	\$4,200.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$3,889.85	\$3,800.00	\$2,191.39	\$4,200.00	\$4,200.00		
Grand Total:		\$61,088.05	\$103,233.00	\$27,717.87	\$106,873.00	\$121,873.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Information Technology

MISSION STATEMENT

Leverage technology to meet the goals and needs of the Town of Scituate both tactically and strategically by expanding services and achieving economics of scale through network connectivity, application availability, and optimization.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Goal: Expand GIS knowledge and utilization October 2015

Objectives:

- A. Attend GIS Training to become more knowledgeable about applications, roles, and responsibilities
- B. Further leverage existing GIS installation and existing map/layers
- C. Create new map/layers to suit departmental and town needs for example, host the FEMA flood maps online, scenic roads etc...

2. Goal: Expand Wireless Coverage at the Library, Police Station, and various DPW offices Ongoing

Objectives:

- A. Implement outdoor wireless at Police Station so cruisers can update PCs and expedite CJIS/IMC usage vs using cellular data card when onsite.
- B. Waste water treatment plant has failing network connections and would be better served using wireless bridges between the various plant buildings.
- C. Implement outdoor wireless at the Town Library to have coverage in the new outside areas in the proposed library renovation plan.

3. Goal: Improve Management of Mobile Devices February 2016

Objectives:

- A. Research solutions for more effective management of mobile devices
- B. Implement a technology solution that addresses the proliferation of both web and mobile applications and requests for mobile device access through both town and personal mobile devices
- C. Implement a clear and consistent mobile device policy

4. Goal: Expand understanding of various business processes

Ongoing

Objectives:

- A. Work with all departments to identify existing and future service offerings that are or can be supported by technology and create a roadmap to budget and attain the necessary software, equipment, and professional services to ensure those services implemented.
- B. Gather input from department heads, supervisors, and line staff to identify existing business processes
- C. Gather input from department heads, supervisors, and line staff to identify new services that can be offered through leveraging existing technology
- D. Gather input from department heads, supervisors, and line staff to identify new services that can be offered by implementing non-existing technology

MAJOR BUDGET COMPONENTS

The Information Technology (IT) department personnel consist of one FT employee. The IT Department is responsible for all computer hardware and services, network hardware and services, software applications and services, printing and day-to-day troubleshooting of said along with creating and implementing the strategic vision for the Town of Scituate's technology initiatives. Major components include salaries, procurement of hardware and any associated maintenance and leases of said hardware.

FY 16 RISKS AND CHALLENGES

Creating a GIS function without hiring additional trained staff will require an unknown amount of time and training. Although the IT Department and other departments in the Town have cursory knowledge of our GIS desktop application (ESRI) we have very limited knowledge of our web based GIS application also ESRI. The latter of the two is the more powerful and capable platform for presenting GIS content to both internal and external parties for use in various applications.

The Town of Scituate's pilot for outdoor wireless has been very successful. We now have a proven technology to meet the need of future wireless initiatives around the Town of Scituate. Expansion of our network via wireless adds additional complexity and management overhead. Wireless can be leveraged in many different ways. An increase in adoption of these types of networks for public safety purposes that have a 100% uptime requirement will be even more difficult when coupled with an IT Department that is not 24x7x365.

The proliferation of mobile devices and applications to be run on these devices introduces the need for more management. Many users are bringing their own devices to the IT department to be connected with the Town of Scituate's Exchange Server for email and calendaring. Deploying security to both town owned hardware and BYOD (Bring your own device) hardware has proved challenging.

DEPARTMENTAL ACCOMPLISHMENTS

- Microsoft Exchange Server 2013 migrated remaining users to new email addresses @scituatecma.gov
- Changed out all computers throughout town from XP to Windows 7 at all town offices
- Implemented secure enterprise grade wireless access points at the Library
- Implemented an outdoor wireless network for Scituate Harbor.
- Worked with DPW (water) to implement mobile devices to assist in the water line replacement project by allowing technicians to view water shutoffs while in the field on their mobile devices.
- Continued consolidation of mobile phones, tablets, and hotspots to single vendor
- Implemented new enterprise permitting system for all town departments with GIS integration
- Implemented web filter at townhall to combat malware website redirects from email
- Implemented SPAM filter to combat both SPAM and malware emails
- Fire department network has been consolidated under the town domain and is now connected to Townhall via VPN
- Migrating multi-function printers (MFP) throughout town to new vendor as a result of 3 year leases of original MFPs expiring.
- Procured, Installed, and Configured new VMWARE ESX server and upgraded licensing to accommodate future growth and administrative functions (i.e. ability to update without downtime)

Budget 155 Information Technology

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Selectman	FY16 Board of Advisory Committee
001.155.0510.5110.0000.0000	REGULAR SALARIES	\$86,561.00	\$89,750.00	\$39,101.03	\$92,573.00	\$92,573.00	
001.155.0510.5130.0000.0000	LONGEVITY	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	
001.155.0510.5191.0000.0000	TRAVEL STIPEND	\$0.00	\$480.00	\$200.00	\$480.00	\$480.00	
	SCHEDULE: PERSONAL SERVICES - 0510	\$86,561.00	\$90,230.00	\$39,301.03	\$93,853.00	\$93,853.00	
001.155.0520.5241.0000.0000	OFFICE MACHINE MAINTEN	\$14,588.67	\$17,000.00	\$6,444.05	\$14,400.00	\$14,400.00	
001.155.0520.5308.0000.0000	TECHNICAL SERVICES	\$120,077.30	\$131,585.00	\$67,129.18	\$133,745.00	\$137,745.00	
001.155.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$34.56	\$0.00	\$0.00	\$0.00	\$0.00	
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$134,800.53	\$148,585.00	\$73,573.23	\$148,145.00	\$152,145.00	
001.155.0540.5420.0000.0000	OFFICE SUPPLIES	\$402.44	\$1,000.00	\$90.06	\$1,000.00	\$500.00	
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$402.44	\$1,000.00	\$90.06	\$1,000.00	\$500.00	
001.155.0590.5851.0000.0000	EQUIPMENT	\$11,232.79	\$14,000.00	\$10,537.79	\$12,000.00	\$14,000.00	
	SCHEDULE: CAPITAL OUTLAY - 0580	\$11,232.79	\$14,000.00	\$10,537.79	\$12,000.00	\$14,000.00	
	Grand Total:	\$232,996.76	\$253,825.00	\$123,502.02	\$254,998.00	\$260,498.00	

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #158 Tax Foreclosure

MISSION STATEMENT:

The intent of this appropriation is to seek compensation for the Town by pursuing the collection of outstanding taxes within the confines of Massachusetts General Law statutes for tax taking and foreclosure.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The goal in FY16 is to aggressively pursue the real estate property tax dollars owed to the Town along with interest and fees while managing the legal budget effectively and efficiently. There is an inventory of Town possession properties that need to be reviewed for the purpose of auction, and/or Town use annually. Parcels in tax title must be constantly assessed for assignment to the tax title attorney for foreclosure proceedings or to negotiate payment arrangements in a reasonable period of time. The first priority is to protect the Town.

MAJOR BUDGET COMPONENTS

The major budget component of the tax foreclosure appropriation is the legal cost of foreclosure to Land Court and title search, especially for estate issues. Additionally, there is a sizable cost to record liens at the time of each annual tax taking. There is a charge of \$77 per item to place a lien either at the Registry of Deeds or Land Court for registered land. In FY15, 55 parcels were advertised for delinquent FY14 taxes.

FY 2016 RISKS AND CHALLENGES

One major obstacle is the limited budget available to pursue collection. There are many unpredictable property owners' circumstances (e.g. probate issues, quarreling heirs, unknown location of owners, etc.). Another risk is spending valuable time and money on old tax title accounts only to discover that the property title is not clear, or the land's location is in question. Given the high cost of legal action, which continue to rise from year to year, and the volume of tax title accounts, (104 as of November 1, 2014), along with the multitude of Town possession properties, the challenge is to carefully chose which parcels to focus on for a quick recovery using the services of the Town's tax title attorney.

The Treasurer/Collector continues to work with taxpayers regarding payment plans, and the Tax Title Attorney for foreclosures that often initiates payment.

DEPARTMENTAL ACCOMPLISHMENTS

The Treasurer/Collector (T/C) has decreased the Tax Title properties from November 2013 to November 2014 by 54 parcels. FY15 year-to-date, 19 parcels have been redeemed. The T/C office has made personal phone calls, and sent letters to all residence in tax title asking them to contact the T/C, resulting in the decrease of tax title properties. As a result of these calls and letters to residents, 28 parcels for delinquent FY14 taxes were paid in full to avoid advertising.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
Tax Title	320,576	502,191	206,352	300,000	Incl. Betterments, Water & Sewer Liens
Fees & Interest	<u>71,860</u>	<u>134,158</u>	<u>96,882</u>	<u>50,000</u>	
Totals	392,435	636,349	303,234	350,000	
Tax Deferrals	49,555	31,698	4,289	25,000	
Fees & Interest	<u>15,115</u>	<u>3,821</u>	<u>743</u>	<u>2,000</u>	
Totals	64,670	35,519	5,032	27,000	

Town of Attitash

Budget-158 Tax Foreclosures

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.158.0521.5309.0000.0000	TAX TITLE FORECLOSURES	\$14,487.63	\$39,000.00	\$3,095.20	\$39,000.00	\$39,000.00		
	SCHEDULE: TAX FORECLOSURES - 0521	\$14,487.63	\$39,000.00	\$3,095.20	\$39,000.00	\$39,000.00		
Grand Total:		\$14,487.63	\$39,000.00	\$3,095.20	\$39,000.00	\$39,000.00		

End of Report

TOWN OF SCITUATE

FY 16 BUDGET

DEPARTMENT: Cable Television

MISSION STATEMENT

To provide P & G (Public and Government) cable television services for the Scituate community. To broadcast local events, performances, meetings, educational programs and public service announcements. To provide air time as well as access to production equipment and training for all interested citizens. Also provide coverage of local government organizations.

FY/2011 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Goal #1: Improve the quality of the broadcast image of SCTV

Strategy:

- a. Research and explore the efficacy of upgrading our outdated analog broadcast image to digital. Research specific potential image improvement resources. (Months 1-3)
- b. Submit draft for improvements to Cable Board and finalize the specifications. (Months 3-4)
- c. Implement any agreed upon improvements and changes. (Months 5-6)
- d. Review upgrades and evaluate changes for continuation of improvements (6-12)

Goal #2: Increase the production of original local programming on SCTV

Strategy:

- a. Discuss, research and workshop several possible new potential programming options with Cable Board, citizens and students. (Month 1-3)
- b. Construct the best viable production schedule that will maximize the efforts of SCTV Staff and contributors. (Month 4-5)
- c. Production, in and out of studio recording, shooting schedules and onsite management. (Month 6-12)
- d. Editing, post production, render, upload and broadcast. (Ongoing)

Goal #3: Strengthen the coverage of local events, performances and games

Strategy:

- a. Meet with local and school officials to create better level of communication and 'schedule awareness'. (Month 1-3)
- b. Work with Cable Board and Town officials to create comprehensive schedule of coverage that will maximize efforts of camera operators and participants (Month 4-5).
- c. Begin coverage of a more comprehensive and scheduled series of events. (Month 6-ongoing)

Goal #4: Increase live programming with monthly content

Strategy:

- a. Broaden scope of live programming content with discussion of live hub or port for on site live broadcasting (Month 1-2)
- b. Include schedule and potential technical upgrades to Cable Board and Special Project Coordinator. (Month 3-4)
- c. Begin monthly live content programming (Month 5-6)
- d. Review efficacy of upgrades and increased content for further improvements (Month 6-7)

MAJOR BUDGET COMPONENTS

Scituate Community Television operates with the purpose of reflecting, educating and informing the community. An active and diverse broadcast schedule with live and original content is the continual goal of our Department.

As we look forward to even more regular live and original programming it is essential our TV studio at SHS is fully functional with technology that allows us to work to the best of our ability. The biggest financial concern for SCTV in FY16 is the continued necessity of equipment upgrades. These upgrades are 100% necessary for TV studio operation and live broadcast. Other major expenditures include software upgrades and the maintenance and tech services we have to fund for our continued operation here at SCTV.

Capital Outlay 0580

Budget Item #1: Computer software for training 6 (X 5) \$5,000.00

Budget Item #2: Cameras & accessories (camera bag/batteries) \$6,000.00

Budget Item #3: Computer replacements for 6 training stations \$12,000.00

Budget Item #4: Desks with monitors and 'arms' for teaching & training \$2,000.00

Purchase of Services 0520

Budget Item #5: Maintenance of Equipment \$2,500.00

Budget Item #6: Technical Services \$3,500.00

Personal Services 0510

Budget Item #7: Annual Director Salary \$55,000.00

Budget Item #8: Annual Part Time Salary \$35,946.00

Material and Supplies 0540

Budget Item #9: Office Supplies \$2,500.00

Budget Item #10: Special Agency Supplies \$950.00

FY 14 RISKS AND CHALLENGES

SCTV is a successful working operation but faces technical and equipment failure from storms, electrical surges, outdated software and general wear and tear. We also have a growing profile that can always be increased to help us serve our Community. Also we want to be able to cover every possible event we can for SCTV!

Challenge #1: *Equipment* We need to know that all our equipment will continue to provide a contemporary continual signal to all the Comcast customers in Scituate as well as those seeking us out online.

Challenge #2: *Programming* SCTV currently records and broadcasts Scituate related events, meetings, games and performances of all different kinds. We can continue to evolve our original and live programming to better provide an up to date and competitive broadcast experience.

Challenge #3: *Community* SCTV is a resource that are utilized by students and citizens every day. As we move ahead to FY16 we see to integrate even further into the Scituate Community in a number of ways.

DEPARTMENTAL ACCOMPLISHMENTS

Accomplishment #1: Original programming including South Shore Style TV (10 episodes), Scituate 360 (10 episodes), Scituate Public Safety 'What Happens When You Dial 911' (3 episodes), as well as several Senior Center info videos, Scituate veterans, Animal Shelter PSA's and much more. We have continually provided coverage of events, performances, meetings and games as well as a wealth of original, professional programming

Accomplishment #2: Our live programming series 'Live at 5'. Live broadcasting is unique- it is entertaining, educational and applies all the training and learning to real life experience in the moment. It is popular with the SCTV staff and students at SHS as well as the citizens and viewers who see it both live and in rebroadcast.

Accomplishment #3: SCTV is now part of the academic year in the Scituate school system. We have recorded countless events for the schools, students and Faculty at Wampatuck, Gates, Hatherly and Scituate high school. Several members of the SCTV staff teach in several different capacities at the High School. We are also mentors for several students at Gates

Accomplishment #4: Our social networking has reached a new level this year again as we now have an important online resource for the Scituate Community. You can see our daily progress on Facebook, Twitter and YouTube!

Town Circumtuate

Budget 159 Cable TV

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town AdmIn Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.159.0510.5110.0000.0000	REGULAR SALARIES	\$50,755.26	\$52,411.00	\$22,158.98	\$54,584.00	\$54,584.00		
001.159.0510.5180.0000.0000	PART-TIME SALARIES	\$25,351.00	\$30,172.00	\$4,919.00	\$35,946.00	\$35,946.00		
001.159.0510.5191.0000.0000	BENEFITS OVERHEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$76,106.26	\$82,583.00	\$27,077.98	\$90,530.00	\$90,530.00		
001.159.0520.6242.0000.0000	REPAIR/MAINTENANCE OF	\$0.00	\$1,500.00	\$0.00	\$2,500.00	\$1,500.00		
001.159.0520.6309.0000.0000	TECHNICAL SERVICES	\$979.00	\$0.00	\$974.00	\$3,500.00	\$3,500.00		
001.159.0520.6341.0000.0000	TELEPHONE	\$370.45	\$800.00	\$0.00	\$0.00	\$0.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$1,349.45	\$2,300.00	\$974.00	\$6,000.00	\$5,000.00		
001.159.0540.5420.0000.0000	OFFICE SUPPLIES	\$2,212.67	\$1,900.00	\$701.52	\$2,500.00	\$2,200.00		
001.159.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$395.29	\$0.00	\$0.00	\$950.00	\$950.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$2,607.96	\$1,900.00	\$701.52	\$3,450.00	\$3,150.00		
001.159.0580.5861.0000.0000	EQUIPMENT	\$5,565.67	\$21,600.00	\$8,478.07	\$18,000.00	\$15,000.00		
001.159.0680.5852.0000.0000	FURNISHINGS	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$5,565.67	\$21,600.00	\$8,478.07	\$20,000.00	\$17,000.00		
Grand Total:		\$85,629.34	\$108,383.00	\$35,231.57	\$118,980.00	\$115,680.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Town Clerk

MISSION STATEMENT:

The mission of the Office of the Town Clerk is to serve as the official record keeper and archivist of town records and statistics; to coordinate and oversee elections and voter registration in compliance with Massachusetts and local law and to assure sound documentation and access to local government for the general public and Town government.

To accurately establish, maintain, and certify all vital statistics of the Town and to collect and administer licenses, registrations and permits required by Massachusetts General Laws and Town By-Laws.

To provide courteous competent and efficient service to the community in an effort to establish public confidence and respect for government.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL #1-ELECTION TRAINING

Identify the individual needs of various election workers in the fall and winter of 2015, in anticipation of the new election laws relating to "early voting" which will take effect for the presidential election in November of 2016.

- B. Establish polling and voting procedures (winter 2016) based on training from the Secretary of Commonwealth's Election Division's recommendations for "early voting".
- C. Review these new procedures and adjust as needed.

GOAL #2- ARCHIVES

- A. Meet with the Town Archivist, in late summer of 2015 to discuss the idea of scanning archived vital records, beginning with birth records.
- B. Prioritize which records are in need of scanning based on their physical condition.
- C. Request quotes from vendors.
- D. Apply for funding through the Community Preservation Act. (fall 2015)

GOAL #3- OFFICE/HOUSEKEEPING/RECORDS RETENTION & DISPOSITION REVIEW

- A. Determine the size of documents in office to be addressed for potential disposition.
- B. Develop as a staff, a plan for disposition and organization of election materials in the basement vault.
- C. Develop a plan to reorganize the garage area in the basement which stores not only election materials labeled for destruction, but also election supplies and equipment.

MAJOR BUDGET COMPONENTS

The Town Clerk's office operates almost entirely by statutory obligation, areas of expense are generally fixed and fluctuate based on the number of elections/town meetings during the fiscal year. The major expenditures of the department relate to the administration of elections. The new election law goes into effect in 2016.

(House Law 3647 an Act relative to election laws). "Early Voting" which is a major part of the new voting laws will bring additional costs in regard to location, staffing, ballot printing and programming.

In April of 2013 at the Annual Town meeting \$35,000 was put in the Capital Stabilization Fund for the purpose of purchasing new voting machines. Pricing of election machines that have been approved by the Election Division of the Secretary of State's office is in process. The cost is approximately \$7000.00 each. In April of 2014 at the Annual Town Meeting, an additional amount of \$14,500.00 was voted to cover the overall cost of 7 voting machines. There is one machine for each of the six precincts and a spare. Once purchased there will be an additional expense for one day training and an annual maintenance fee.

FY 2016 RISKS AND CHALLENGES

The greatest challenge to the Town Clerk's office is the training required to operate the new election machines. Also another challenge is notifying and educating the public on the new format of the ballots that will be used for these particular machines. The new machines will replace the Op Tech Eagles which are approximately 26 years old. The risk involved with purchasing new machines is the fear that these new machines will most likely not last as long and will not be as durable as the older Op Tech Eagles.

ADDITIONAL CHALLENGES

The major component of the new election law with the most impact on Clerk's offices across the Commonwealth is relative to early voting in Massachusetts. "Early Voting" poses many questions and challenges on procedures, polling location, costs and staffing. The commonwealth would be looking to implement early voting in November of 2016 at the Presidential Election.

The "Special Agency Supplies" budget(the archives) is for the archival supplies such as folders, archival storage materials, work tables and other essential supplies needed in order for safe preservation of archival records. Also needed is the \$200.00 per year subscription to "Ancestry.com" to assist the archives with their research. The archive volunteers use this website frequently and their subscription is paid until November of every year at which time they will need funds to re-subscribe to the website which is an essential asset to completing their research in a timely manner.

DEPARTMENTAL ACCOMPLISHMENTS

This office continues throughout the year to review the election schedule and procedures. Training and preparations for elections begin months prior to a particular election. The same can be said for town meetings. Staff has done an outstanding job of organizing and processing these events.

Town Clerk staff attended the Mass Town Clerk's conference for training in a new online program in Virtual Gateway, Electronic Death Registration Systems (EDRS). Funeral homes will enter the record electronically and the Town Clerk's office will then be able to go online and certify the death record. In addition to this conference, staff participated in training for EDRS through online webinars. This program began in October of this year and staff has no difficulty in processing the death records due to the training sessions they attended.

The Town works closely with the Town Archivist, Elizabeth (Betty) Foster. The interest and knowledge provided by her and her staff of volunteers in historical and archival research is not only beneficial to those seeking to research their ancestry but also essential to the ongoing effort of preserving the Town's archival records dating back to the early 1600s.

A new microfilm reader was purchased for the archives through CPC funding, also scanning and microfilming of the Assessor's valuation books for the years 1950 through 1992 has been completed by King Information Systems. The next project for the Scituate Town Archives is the production of a Civil War book. The early stage of this project began this past summer and should be complete by spring of 2015.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 To present	FY/16 Projected	Comments
	\$40,939.80	\$34,743.81	\$17,894.00	\$39,000.00	

More dog licensing revenue expected as the Animal Control Officer has mailed reminders to unlicensed dog owners.

Town of Attitash

Budget-161 Town Clerk

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.161.0510.5110.0000.0000	REGULAR SALARIES	\$105,984.91	\$108,153.00	\$45,491.25	\$113,841.00	\$113,841.00		
001.161.0510.5120.0000.0000	OVERTIME	\$1,502.86	\$2,891.00	\$1,557.89	\$2,283.00	\$2,283.00		
001.161.0510.5130.0000.0000	LONGEVITY	\$860.00	\$900.00	\$975.00	\$975.00	\$975.00		
001.161.0510.5180.0000.0000	PART-TIME SALARIES	\$26,880.67	\$36,554.00	\$21,108.30	\$36,635.00	\$36,635.00		
001.161.0510.5191.0000.0000	OTHER SALARIES	\$410.00	\$1,090.00	\$202.93	\$1,100.00	\$1,100.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$135,628.44	\$149,618.00	\$69,335.37	\$154,834.00	\$154,834.00		
001.161.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00		
001.161.0520.5308.0000.0000	TRAINING	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00		
001.161.0520.5311.0000.0000	SUPPORT SERVICES	\$8,939.76	\$38,200.00	\$15,610.17	\$25,940.00	\$25,940.00		
001.161.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$187.94	\$700.00	\$0.00	\$500.00	\$500.00		
001.161.0520.5343.0000.0000	BINDING & PRINTING	\$2,036.80	\$2,200.00	\$215.07	\$2,920.00	\$2,750.00		
001.161.0520.5344.0000.0000	POSTAGE	\$3,930.99	\$5,100.00	\$4,111.81	\$4,400.00	\$4,400.00		
001.161.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$100.00	\$0.00	\$300.00	\$175.00		
001.161.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$150.00	\$300.00	\$125.00	\$360.00	\$225.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$15,245.49	\$46,600.00	\$20,062.05	\$34,670.00	\$34,090.00		
001.161.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,773.91	\$2,200.00	\$687.03	\$1,800.00	\$1,800.00		
001.161.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$161.42	\$1,000.00	\$295.96	\$1,000.00	\$650.00		
001.161.0540.5425.0000.0000	PRINTING & FORMS	\$134.08	\$1,100.00	\$891.37	\$1,330.00	\$1,275.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$2,069.41	\$4,300.00	\$2,054.36	\$4,130.00	\$3,925.00		
Grand Total:		\$152,943.34	\$200,518.00	\$91,451.78	\$193,634.00	\$192,849.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: CONSERVATION

MISSION STATEMENT:

The Conservation Department is responsible for protecting the coastal and inland wetland resource areas so that private and public projects do not negatively impact the important functions of these areas. Protected resource areas include: coastal and barrier beaches, salt marshes, dunes, banks, areas subject to flooding and/or coastal storm flowage, vegetated wetlands, rivers and streams, ponds, and vernal pools. The important functions provided include: storm damage prevention, flood control, protection against pollution of surface waters and groundwater, and providing habitat for plant and animal species.

The Department works in conjunction with several town departments, including, but not limited to Planning, DPW, Building, and Board of Health and coordinates with the Coastal Resource Officer and the Scituate Community Rating System (CRS) Committee to implement the CRS Program under the National Flood Insurance Program. This program allows residents living in flood zones to receive a discount on their flood insurance premiums.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Goal 1: To insure that alterations to wetland resource areas are avoided where possible, minimized when alteration cannot be avoided, and where alterations do occur, the resource area will be successfully restored or replicated.

Strategy:

- a. Insure that the requirements of the Massachusetts Wetland Protection Act (WPA), the Scituate Wetlands Bylaw & Regulations, the Scituate Stormwater Bylaw, and the MA Department of Environmental Protection (DEP) Stormwater Management Regulations are being followed by homeowners, developers, businesses, and town departments doing work in town.
- b. Educate residents, contractors, and town officials on the importance of complying with wetlands statutes and regulations through discussions at Development Review Team meetings and on the town website. Updated and revised information on wetland protection issues will be on the Conservation Web page.
- c. Encourage and expand opportunities for Commission members to attend trainings on wetland protection topics.
- d. Educate the public about the role of the Commission and of the Conservation office in protecting the town's resource areas and encourage the reporting of suspected wetland violations.
- e. Continue use of Minor Activity Permits to address projects in the buffer zone or resource areas that will not cause harm to these areas.
- f. The existing Scituate Wetland Bylaw & Regulations were written and adopted several years ago and are in great need of revision in order to protect the town's resource areas. This will be a FY 16 goal.

Goal 2: Assist residents and caretakers of open space areas in protecting and maintaining the trails, acquiring suitable parking for users, developing signage, and permitting for the work proposed in these areas. Information will be provided to residents regarding the potential benefits of formally adopting an Open Space Committee.

Strategy:

- a. Coordinate the implementation of the Scituate Open Space and Recreation Plan with the Conservation Commission, the Planning Department, the Recreation Department, the Community Preservation Committee, and town residents. Distribute and post on-line.
- b. Work with Commission members and open space proponents. Provide information to the Board of Selectmen on the benefits and the challenges of accepting particular parcels as open space.

Goal 3: In collaboration with the Coastal Resource Officer, implement and permit the activities required for participation in the Community Rating System under the FEMA National Flood Insurance Program.

Strategy:

- a. Meet with state officials and Scituate department directors (Coastal Resource Coordinator, Planning, Building, Health, Fire and Public Works) to implement strategies to provide improved flood protection and for residents.
- b. The Conservation office will work with the Coastal Resource Officer on specific permitting projects in coastal dunes, salt marsh buffers and along barrier beaches. Public education to Beach Associations, Seawall Committees and other residents will be provided.

Goal 4: Work with DPW to insure that public work projects in, or adjacent to, coastal and inland resource areas are completed in compliance with the WPA and with the Planning Department to carry out the requirements of the Town of Scituate Stormwater Bylaw.

Strategy:

- a. Work with DPW Director to identify public works projects near resource areas as soon as possible and if a permit is required it can be done as quickly and efficiently as possible.
- b. Assist DPW with the completion of a Notice of Intent, Request for Determination and Minor Activity Permits (MAP).
- c. Coordinate plans with DPW for impacted coastal sites such as Humarock Beach, Peggotty Beach, Sand Hills and Minot Beach.
- d. Meet with the Town Planner and local engineers/contractors to revise the Stormwater Bylaw so that it is more easily understood and implemented in a consistent manner.

MAJOR BUDGET COMPONENTS

1. The Department receives permit applications for work proposed near resource areas and for requests to determine whether or not a wetland is located in a particular area. Applications are reviewed; sites are visited; public hearings are conducted; and permits are either denied or issued.
2. The Department is responsible for the management of the Town's open space and conservation lands, and for helping to implement the Scituate Open Space and Recreation Plan.
3. The Department reviews all perc test plans, zoning variance applications, Planning Board subdivision plans, and most building permit applications for compliance with state and local wetland laws and regulations.

Over 88% of the Conservation budget supports salaries for the Conservation and Natural Resources Officer and the Administrative Assistant. In addition, funds are required for mailing the floodplain brochure to residents in FEMA-mapped floodplain areas. Some funding is also needed in order to provide ongoing training for the volunteer Conservation Commission members and for the Department staff. In addition, the Commission administers two accounts related to conservation lands: the first, the Driftway Park account, is for maintenance and development at Conservation Park; and the second, the Conservation Fund, is to be used for maintenance and to keep conservation lands safe and accessible.

FY RISKS AND CHALLENGES

- Coastal storms during the past few years have had a significant impact to beach communities and floodplain residents, and this greatly impacted the Conservation Department, as well as other town departments. Storm damaged properties needed immediate repairs and the required permitting overwhelmed the office for periods of time. In addition, barrier beaches, dunes, and salt marsh areas received extensive damage and a significant amount of time was spent addressing these resource area alterations. Upcoming changes to FEMA flood zones and expected impacts from rising sea levels will continue to present significant challenges to the office. Meetings are being conducted with a number of storm impacted neighborhoods in order to develop plans to better protect these areas.
- During FY'15, several residential development projects, including subdivisions, residential apartments, and 40-B projects, have begun construction after several years of minimal residential development. Most of these developments are surrounded by wetland areas and are subject to the MA DEP (Department of Environmental Protection) Stormwater Management Regulations which require significant involvement with the Conservation Department. Orders of Conditions are issued for each project and much time is spent monitoring construction and meeting with contractors and developers. This work, in addition to permitting for single family homes, harbor projects, public works projects, and septic systems will be very difficult to manage with the current staffing structure.
- The Department coordinates the implementation of FEMA's Community Rating System (CRS). Now with the Coastal Resource Officer, the town will be able to focus additional attention on the numerous coastal challenges such as storm damaged infrastructure and sea level rise.
- The Department responds to all reported violations in wetland resource areas and currently has dozens of enforcement actions in process. This continues to be a major time consuming effort.
- A number of longstanding enforcement issues were addressed in FY15. Some have been resolved and several are ongoing. Each of these cases will be very time consuming and several are currently in the court system or under appeal at MA DEP. This will be a long term project for the Department.
- Numerous permits that had been issued several years ago have not been closed out by property owners with the Registry of Deeds. When owners are selling there are urgent requests to issue a Certificate of Compliance, but if there are outstanding issues, closing become delayed. In the past letters were written to homeowners to suggest they close out their Orders of Conditions by requesting a Certificate of Compliance, but the Commission received very few responses.
- As the MA Department of Environmental Protection reduces their role in permitting under the Wetlands Protection Act, more of the responsibility for permitting and project oversight will be delegated to local Conservation Departments.

- Keeping up with projects under review by the Building, Planning, Health, DPW, and Zoning offices is time consuming and there is a risk of overlooking issues on sites. It is important that the Conservation Department review (and sometime visit) the projects being permitted by the other permitting departments in Town Hall. Often, this is the only way we become aware that a project is being proposed in, or near a wetland area and that the project proponent should be filing with Conservation.
- In addition to the duties of tracking and assisting with permit applications, entering data, providing assistance to residents, contractors, and Commission members, one of the most time consuming duties performed by the Administrative Assistant is related to tracking the expired Orders of Conditions and addressing the issuance of Certificates of Compliance. She also keeps members abreast of any information that might help them in their decisions on particular filings. Also we changed our request for nine copies of applications to the original and three copies. Some, not all, are received electronically and these also have to be tracked in order that the members receive all the information required.
- Maintenance of conservation lands and trails is a challenge as the Town acquires additional open space parcels. Much of the work is done by volunteers and the amount of trail clearing and invasive plant control is a difficult challenge. Conservation lands and trails are in jeopardy of continued degradation and of becoming unsafe from fallen trees, ruts and wash-outs due to stormwater run-off and pedestrian activities. An Open Space brochure showing parcel and trail locations has been in the planning process for a number of years and will be completed over the next two years. Open Space volunteers have begun meeting on an informal basis to address these challenges and a proposal to establish a formal Open Space Committee is being considered.

DEPARTMENTAL ACCOMPLISHMENTS

- Maintained a FEMA Community Rating System (CRS) Class 8 which results in a 10% reduction in flood insurance premiums for all Scituate floodplain residents. (FEMA is implementing a new updated CRI Manual, which will require additional staff training to understand new requirements for continued participation in the CRS Program.)
- Issued 27 Orders of Conditions, three Amended Orders of Conditions, 26 Determinations of Applicability, 24 Enforcement Orders or Letters, and 29 Full and Partial Certificates of Compliance.
- In FY14 525 visits were conducted for the purpose of reviewing wetland delineations, observing stormwater management practices, and checking for wetland alterations. Many of these visits were attended by members of the Conservation Commission. In addition, it is estimated that over 1000 office visits occurred regarding permit information associated with permit applications, abutter complaints, general wetland questions, etc.
- Started a trial Minor Activity Permit as a means of simplifying the process for less complicated projects. This has allowed us to focus our attention on projects with greater potential impacts to resource areas. This system has worked very well, especially during the winter months when several storms hit the town. Over 50 MAPs have been issued.
- Initiated bi-weekly site visits with Commission members so that questions could be addressed where the work was being proposed. Members are becoming much more familiar with the WPA and the Scituate Bylaws.
- Issued ID badges to let residents know Conservation Commission Members have the authority to enter the property.

- Re-opened several longstanding enforcement cases. Site visits were made and public hearings were held. There has been much progress in restoring wetland areas that had been altered.
- Collaborated with the Planning Department for joint review of larger development projects. Sharing the same review engineer achieves economics of scale and the Conservation and Natural Resources Officer has attended Planning Board meetings.
- The process for filing permit applications under the MA Wetlands Protection Act and the Scituate Wetland Bylaw is quite cumbersome and both DEP and the Commission have attempted to devise a simpler process. Instruction sheets have been updated and Minor Activity Permits are now being used for projects within state and local jurisdiction that pose minimal risk to the resource areas.
- The Administrative Assistant has assisted with hundreds of residents' inquiries either by phone or in person for those seeking information regarding requirements for a Certificate of Compliance, types of filings for various projects, fees required and scheduling issues.
- Continued participation in the Scituate Coastal Inundation Project partnering with NOAA, the National Weather Service, and CZM which monitors storm flooding inundation and flood elevations following storms with the ultimate goal of predicting the extent of flooding in particular areas prior to storm landfall. This assists citizens and emergency responders in quicker emergency response and post-storm recovery efforts.
- Active participation with the Community Preservation Act Committee to prioritize expenditure of Community Preservation Funds.
- During the past year 14 of the ongoing violations that required enforcement actions were resolved and these resource areas were restored.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15	FY/15 Estimate	COMMENTS
	7/1/12-6/30/13	7/1/13-6/30/14	7/1/14-12/2/15	7/1/15-6/30/16	
Filing fees	\$23,483.40	\$22,077.90	\$9,230.00*	\$22,000.00	*Only reflects revenues to date

Town of Scituate

Budget 171 Conservation

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.171.0510.6410.0000.0000	REGULAR SALARIES	\$101,471.69	\$108,073.00	\$47,343.07	\$114,402.00	\$114,402.00		
001.171.0510.5130.0000.0000	LONGEVITY	\$900.00	\$900.00	\$975.00	\$1,025.00	\$1,025.00		
001.171.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00		
001.171.0510.5184.0000.0000	OTHER SALARIES	\$380.31	\$1,081.00	\$177.95	\$1,144.00	\$1,144.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$103,252.00	\$110,554.00	\$48,996.02	\$117,071.00	\$117,071.00		
001.171.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$112.00	\$150.00	\$0.00	\$150.00	\$100.00		
001.171.0520.5308.0000.0000	TRAINING	\$325.00	\$600.00	\$0.00	\$650.00	\$600.00		
001.171.0520.5309.0000.0000	TECHNICAL SERVICES	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00		
001.171.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00		
001.171.0520.5343.0000.0000	BINDING & PRINTING	\$1,795.18	\$2,500.00	\$1,814.24	\$2,500.00	\$2,500.00		
001.171.0520.5344.0000.0000	POSTAGE	\$702.84	\$1,100.00	\$375.49	\$1,100.00	\$1,000.00		
001.171.0520.5346.0000.0000	LEGAL ADVERTISING	\$0.00	\$250.00	\$0.00	\$250.00	\$200.00		
001.171.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$734.40	\$1,100.00	\$183.91	\$1,200.00	\$1,200.00		
001.171.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$570.00	\$700.00	\$585.00	\$700.00	\$700.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$4,239.42	\$10,900.00	\$2,958.64	\$11,150.00	\$10,800.00		
001.171.0540.5420.0000.0000	OFFICE SUPPLIES	\$272.45	\$700.00	\$98.66	\$700.00	\$600.00		
001.171.0540.5425.0000.0000	PRINTING & FORMS	\$0.00	\$375.00	\$0.00	\$375.00	\$100.00		
001.171.0540.6581.0000.0000	CLOTHING	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$272.45	\$1,075.00	\$98.66	\$1,075.00	\$850.00		
Grand Total:		\$107,763.87	\$122,529.00	\$52,053.32	\$129,296.00	\$128,721.00		

End of Report

TOWN OF SCITUATE

DEPARTMENT: PLANNING

FY 2016 BUDGET

MISSION STATEMENT

The mission of the Planning Department is 1) to insure new development is in conformance with local bylaws and regulations; 2) to promote long range planning for the Town's physical development in coordination with other Town officials, committees and departments; 3) to explore and pursue grant opportunities for the Town and 4) to provide sound professional advice and technical expertise to interested citizens and officials.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Insure land use regulations are applied fairly and consistently, and in a manner which protects the Town and other stakeholders.
 - A. Adopt uniform hourly rates for consulting engineers in next year's contract. Review guidelines for use of consulting engineers and notify stakeholders of any changes. 9/15
 - B. Create a working group of DPW, Conservation & Planning Department heads, two local engineers, one consulting engineer to review Stormwater Bylaw and Regs to streamline and better enforce. Bring bylaw revisions to Town Meeting. 3/15 – 12/15
 - C. Prepare a Permitting and Development Guidebook for property owners. 3/16
 - D. With DPW and Conservation, host a workshop on control of erosion and sedimentation during construction. 6/16
 - E. With Coastal Resources, review zoning and other Town regulations to reduce long term risks for coastal development given historic flooding and sea level rise. 6/16
 - F. Invite proponents of large projects to meet with the DRT prior to submitting applications to identify any important issues early on. Ongoing
2. Pursue grant opportunities and assist with applications that support or enhance the work of various Town departments and increase collaboration regionally on issues of common concern.
 - A. Assist the Coastal Resources Officer, Economic Development Consultant and DPW in applying for grants for public education on sea level rise and climate change, energy improvements, streetscape improvements and similar items. Undertake or assist with required reporting as needed. Ongoing
 - B. Provide backup and support on elevation grants, phasing over completely to Coastal Resources Officer after first new application is completed in FY16. 11/15.
 - C. With IT, DPW, Conservation and Coastal Resources, investigate best ways to utilize Geographic Information System so it can be tapped for grant applications and other uses. 12/14 – 9/15
 - D. Tap CPC Admin funds to complete Open Space and Recreation Plan which is required for recreation and open space grants, post Plan on website and work with Conservation and Recreation to implement recommendations. Ongoing
3. Support efforts to expand the local economy to provide services needed by Scituate residents and enhance the tax base.
 - A. Develop consensus around the economic development recommendations of the MAPC Study's Reports and assist with implementation.
 - B. Assist E.D.C. in implementing Economic Development Study recommendation for adopting 40R zoning for Greenbush. 8/15
 - C. Working with the Economic Development Consultant and a variety of Town departments, prepare FAQ for website on establishing a new business in Scituate. 1/16

MAJOR BUDGET COMPONENTS

The housing market continues to be strong and development applications approved in 2013-4 will now be built out. The Planning Department's mission includes ensuring development is consistent with local, state and federal regulations and meets professional engineering standards.

Personnel costs are responsible for over 90% of this year's budget. Personnel are essential to explain, recommend and enforce local development regulations; to pursue grants; and to administer programs which directly help Town residents. Our goals reflect an effort to make the development process more transparent, consistent and fair for all. We strive to respond to the multiple, sometimes conflicting interests of developers, residents and Town officials professionally. It is very important that Board members and staff be current with respect to land use law and other requirements of their positions for sound decision making. Training for staff is also extremely important in today's era of rapidly changing regulation.

The Planning Department will continue to pursue a variety of grants to assist other departments. We expect to work closely with MAPC, DOER, DHCD and nearby Towns to obtain additional funds to make the Town more energy efficient, support economic development and educate the public about sea level rise, climate change, and Smartgrowth. Scituate participates in the Green Communities program, and additional applications for energy savings and green infrastructure are expected. In FY15, this program enabled the Town to purchase 7 energy efficient sewer pump transformers, an all-electric vehicle for the Water Division and receive rebates for hybrid vehicles for inspections. The Coastal Resources Officer has taken over direct administration of the elevation grants, with oversight by the Planning Department. This newly created position and the expenses necessary to support it are included in the Planning budget because some of the salary expense is funded by past grants obtained by the Planning Department.

The Town's economic development study is now complete. The Planning Board is currently pursuing a principle zoning recommendation, adoption of 40R zoning for the Greenbush area. Design Guidelines will illustrate requirements to ensure new development is compatible with the small village feeling of Greenbush. If the zoning is adopted by Town Meeting and approved by the State, an incentive payment of \$75,000 is expected.

FY 15 RISKS AND CHALLENGES

Local development is big business, with high financial stakes for developers and the potential for significant increase in the Town's tax revenues. This is particularly true today with the Toll Bros expected to apply for approval of a 90 lot subdivision in the near future. Missteps in the approval process can mean lawsuits which can be time-consuming and expensive for the Town. At the same time, if roads, drainage, water mains for private subdivisions are built incorrectly or left incomplete, residents' safety and convenience may be affected, and the Town may be liable for costly repairs. All development must meet local and state standards to make sure roads, water mains and stormwater systems are properly constructed, suitable for their expected use and are of sufficient quality to serve the Town for many years. We strive to maintain professionalism and objectivity while educating and informing Town officials, the public and the development community about federal, state and local regulations.

Overbuilding and poor construction in coastal areas increase the risk of damage from flood events. Inefficient use of energy increases costs the Town more over the short and long term. It is important to expand and diversify the tax base to reduce stress on Town budgets and sustain strong Town services. One way to achieve this is through adding new business and higher density housing. Through a variety of programs which support good development practices in flood prone areas, green energy and a more balanced tax base, the Planning Department budget addresses all of these risks and challenges.

DEPARTMENTAL ACCOMPLISHMENTS

1. Acquired funding and oversaw completion of second and third phases of a Market Study for the Economic Development Commission.
2. Working closely with Senior Planner from MAPC, completed first draft of 40R zoning. Poised to request grant funds for Design Guidelines.
3. Obtained funding from Affordable Housing Trust for completion of Housing Production Plan. Consultant has completed first draft.
4. Procured new consulting engineers for review of Planning, Conservation and ZBA projects.
5. Secured \$89,345 from the Green Communities Program grants for 7 sewer pump transformers.
6. Applied for and received approval for incentive payments for two hybrids and one all electric vehicle and full reimbursement for one electric vehicle charging station for Town departments' use.
7. Organized Permitting Open House intended to improve process for developers. Several objectives for this year's budget were a direct result of this workshop.
8. Trained Coastal Resources Officer to administer FEMA grants.
9. Made recommendations on action on all major development applications requiring Planning Board approval. Most recently, these have included a three lot subdivision at 305 Country Way and a nine lot subdivision at 214 Thomas Clapp Rd. Conditions approved included \$10,000 for a Stormceptor on Country Way and installation of two solar-powered traffic control devices in the vicinity of Curtis St.
10. Drafted zoning articles for Accessory Dwellings and Height and Setback Modifications in the Flood Zone for 2015 Annual Town Meeting.
11. Staffed biweekly meetings of the interdepartmental Development Review Team; used management training to encourage teamwork and emphasize constructive results.

DESCRIPTION OF REVENUE	YTD				Comments
	FY/13	FY/14	FY/15	FY/16	
Application Fees	\$3,080.00	\$ 7,136.40	\$15,350 ¹	\$ 9,000	¹ Reflects expected receipt of application fee of \$6,400 from Toll Bros. and fees for lot releases for five subdivisions
40R Zoning Incentive				\$ 75,000 ²	² Based on state approval of potential yield of 30+ new units
40R Unit Incentive				N/A	³ To reimburse CRO salary
Grant revenue	\$4,012.00	\$11,587.80	\$20,127 ³	N/A ⁴	⁴ Transferred to Coastal Resources
TOTAL	<u>\$7,092.00</u>	<u>\$18,724.20</u>	<u>\$35,477</u>	<u>\$84,000</u>	

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Coastal Resource Officer

MISSION STATEMENT: The mission of the Coastal Resource Office is to work with Town officials, state and federal agencies, boards, and residents to protect coastal resources, town infrastructure, private residences and businesses and to provide sound professional advice and technical expertise to citizens, elected officials, appointed boards and committees, and other departments and staff of the Town.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

I. To administer and maintain the Hazard Mitigation Elevation Grant Program for the homeowners and businesses in the Special Flood Hazard Area.

Strategy:

- a. Continue oversight from the permitting-to-post construction phase as homeowners progress through the FEMA/EMMA requirements from plan review to reimbursement (Ongoing);
- b. Organize, redesign, and construct Flood Hazard Mitigation website; ensure it is relevant, useful and dynamic (Jan-Mar);
- c. Conduct three outreach or educational events to encourage residents and businesses to elevate utilities and structures out of Flood Hazard areas (e.g. beach associations, media, Town website, flyers and presentations.) (Jan- Jul).

II. To coordinate activities required in the Community Rating System (CRS) program under FEMA, National Flood Insurance Program with focus on improving the CRS Rating.

Strategy:

- a. Analyze and compare 2007/2013 CRS Manual to understand new requirements for continued participation in the CRS Program (Ongoing);
- b. Acquire training through webinars, website and classes necessary to understand CRS Manual requirements to ensure the community is receiving the highest amount of credit possible (Ongoing);
- c. Review existing protocols to identify deficiencies in record keeping for CRS Annual and Recertification process (Jan-Mar);
- d. Solicit input from various departments in order to create successful record keeping results (Jan-Mar);
- e. Update the floodplain management informational brochure and mail to all residents living in the floodplain and Repetitive and Severe Repetitive Loss Properties. (Jan-Jun);
- f. Develop, implement and evaluate a Program for Public Outreach for the CRS Program and Hazard Mitigation Plan (Jan-Dec);
- g. Gather information from Town departments and meet regularly (minimum of 4 times per year) with the CRS Committee to strategize on how best to improve the rating of the town, for lower insurance premium for those living in the flood zones (Ongoing);
- j. Attend GIS training in order to meet new mapping requirements within the 2013 CRS Manual (Mar-Apr);
- k. Prepare for the recertification visit with the Insurance Services Officer Specialist (Jan-Oct);

II To ensure the Hazard Mitigation Plan is updated prior to June, 2016.

Strategy:

- a. Explore funding opportunities for an update to the Hazard Mitigation Plan (Aug 2014 – Jan 2015);
- b. Commit fifty hours of local support and technical assistance updating the Hazard Mitigation Plan (Jan-Jan);
- c. Coordinate department input and assessment of information required for updating the plan (Feb-Dec);

IV. Explore grant opportunities for the Town of Scituate to obtain more non-taxpayer funding for Town for improvements, studies and plans.

Strategy

- a. Pursue grant opportunities with FEMA, MEMA, Department of Conservation and Recreation (DCR), National Oceanic Atmospheric Administration (NOAA), EPA, Coastal Zone Management (CZM) and Metropolitan Area Planning Council (MAPC) (Ongoing);
- b. Provide support, grant writing, and review for grant proposals as need be (Ongoing);
- c. Continue oversight and administrative requirements during the implementation of project (Ongoing);

V. Explore new and innovative measures for sea level rise and climate change.

Strategy:

- a. Through literature, conferences and seminars explore new and innovative measures pertaining to sea level and climate change (Ongoing);
- b. Identify new and existing strategies for managing at-risk coastal resources applicable to Scituate (Ongoing);
- c. Meet with stakeholders to drive consensus for possible strategies (Ongoing).

MAJOR BUDGET COMPONENTS

- a. Salary
- b. Travel and mileage expenses
- c. Office supplies
- d. Postage – mailing CRS and Elevation Grant information to State and Federal agencies

FY 2016 RISKS AND CHALLENGES:

The largest risk/challenges in FY16 will be learning and implementing the new CRS Manual (2013). Finding the areas where credits will be lost and replacing them with areas we can gain credit while maintaining the current rating will be formidable.

The second largest challenge will be the update for the Hazard Mitigation Plan. Generally it takes approximately 10 mths to update a plan of this caliber depending on available staff time or a consultant.

DEPARTMENTAL ACCOMPLISHMENT:

- a. Act as a Town liaison to federal and state agencies and residents/homeowners currently participating in the FEMA Hazard Mitigation Elevation Grant program;
- b. Provide technical expertise on an ongoing basis to citizens participating in the Elevation Grant program;
- c. Revised Fact Sheet for Homeowners Town of Scituate Elevation Grant for the Town website and as an informational handout;
- d. Provided grant writing technical assistance for the Community Innovation Challenge Grant for the Towns of Marshfield, Duxbury and Scituate;
- e. Assisted with maintenance of current Class 8 CRS rating which results in a 10% reduction in flood insurance premiums for all Scituate floodplain residents;
- f. Assisted in annual the Flood Hazard Informational meeting for the CRS program;
- g. Managed, collected and prepared CRS Annual Report;
- h. Revised and mailed over 400 CRS brochures and letters to Repetitive and Severe Repetitive Loss homeowners;
- i. Created the Annual Flood Hazard Mitigation Progress Report, presented to Selectmen;
- j. Prepared and attended the Town of Scituate Beach Association meeting and a Peggotty Beach Association meeting as an information gathering opportunity and a Waterways Committee meeting;
- k. Coordinated and attended four CRS Committee meetings;
- l. Attended four-day training event on CRS manual and a Coastal Erosion Conference. Participated in five webinars pertaining to CRS reporting, mapping and NFIP insurance regulations;
- m. Engaged various academic institutions for guidance and advice around coastal erosion. Engaged two graduate students to analyze and study same;
- n. Conducted site visits along the coast, spoke with residents, Town officials, staff and committee members to learn about the current issues facing the Town in order to better serve the community;
- o. Assist with the NOAA and CZM to monitor storm flooding inundation and flood elevations following storms. To better predict outcomes and advise stakeholders/personal;
- p. With Town Planner wrote and submitted an EPA Building Blocks Grant opportunity;
- r. Administered State Hazard Mitigation Training for Town of Scituate Hazard Mitigation Plans;

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
FMA13 Elevation Program				\$17,252	To reimburse CRO salary
Grant Revenue				<u>\$ 5,000</u>	Other grant revenue to reimburse expenses of Building and Planning Departments
			TOTAL:	<u>\$22,252</u>	

Town of **situate**

Budget-175 Planning Board

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.175.0510.5110.0000.0000	REGULAR SALARIES	\$113,788.00	\$157,183.00	\$70,856.81	\$162,105.00	\$161,108.00		
001.175.0510.5130.0000.0000	LONGEVITY	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00		
001.175.0510.5191.0000.0000	OTHER SALARIES	\$0.00	\$1,250.00	\$0.00	\$1,228.00	\$1,217.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$114,938.00	\$159,583.00	\$72,006.81	\$164,483.00	\$163,475.00		
001.175.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$125.00	\$125.00	\$0.00	\$125.00	\$125.00		
001.175.0520.5308.0000.0000	TRAINING	\$0.00	\$600.00	\$0.00	\$800.00	\$0.00		
001.175.0520.5309.0000.0000	TECHNICAL SERVICES	\$4,022.50	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00		
001.175.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$572.86	\$500.00	\$0.00	\$1,150.00	\$1,150.00		
001.175.0520.5843.0000.0000	BINDING & PRINTING	\$1,367.30	\$1,000.00	\$384.15	\$1,575.00	\$1,575.00		
001.175.0520.5944.0000.0000	POSTAGE	\$127.13	\$250.00	\$66.17	\$350.00	\$250.00		
001.175.0520.5346.0000.0000	LEGAL ADVERTISING	\$454.26	\$1,500.00	\$0.00	\$1,500.00	\$1,200.00		
001.175.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$251.40	\$275.00	\$0.00	\$525.00	\$400.00		
001.175.0520.5731.0000.0000	PROFESSIONAL FEES & SL	\$697.00	\$800.00	\$535.00	\$810.00	\$810.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$7,617.45	\$8,550.00	\$985.32	\$10,335.00	\$9,010.00		
001.175.0540.5420.0000.0000	OFFICE SUPPLIES	\$667.46	\$700.00	\$292.72	\$800.00	\$700.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$667.46	\$700.00	\$292.72	\$800.00	\$700.00		
Grand Total:		\$123,222.91	\$168,833.00	\$73,284.85	\$175,818.00	\$173,185.00		

End of Report

**TOWN OF SCITUATE
FY 2016 BUDGET**

DEPARTMENT: ZONING BOARD OF APPEALS 176

MISSION STATEMENT

It is the mission of the Scituate Zoning Board of Appeals to interpret and apply the Zoning By-laws and related Massachusetts statutes to each application before us in a fair and impartial manner, and to conduct hearings and meetings in a prompt and professional manner, extending to each member of the public who appears before us, the degree of professionalism and courtesy that will reflect positively on the town.

FY 2015 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The Zoning Board seeks to decide each application before us in accord with the applicable regulatory law, consistent with relevant appellate law. The Board seeks to comply with all rules and regulations that govern hearings before us and to create solid, thoughtful decisions that will be upheld on appeal. The Board seeks to hold hearings that allow each citizen who appears before us, whether as an applicant or a person who opposes a particular application, to recognize that their concerns have been heard, that they have been treated with respect, that the board applied the law in a fair and impartial manner and that the decision has been filed in a timely manner.

DEPARTMENTAL ACCOMPLISHMENTS

ZBA board members are a group of committed and hardworking volunteers who devote dozens of hours each year reviewing applications, attending meetings and writing decisions. The Board members are dedicated, always open-minded and thoughtful. Guided by our outstanding Zoning Enforcement Officer, Neil Duggan, the Board has worked hard this year to try to help applicants obtain the permits they seek while upholding the integrity of the Zoning By-Laws.

As of December 1, in 2014, the ZBA heard and decided 32 applications, including multiple modifications of previously approved 40B developments, as well as approvals for expansion and renovations of pre-existing homes as well as commercial properties. Approval of these various projects in Scituate allowed substantial improvements to properties, thereby increasing their value; significantly enhanced the safety and security of our citizens and brings Scituate closer to its goal of providing sufficient affordable housing to our citizens.

The staff of the Building Department deserves special recognition as an office that is always available to the citizens and the Board alike for whatever support they can provide to help accomplish the goals and objectives of the ZBA and to make Scituate a great place in which to live and work.

**TOWN OF SCITUATE
FY 2016 BUDGET**

DEPARTMENT: ZONING BOARD OF APPEALS 176

While each and every person in the Building Department is a valuable and integral member of the team, Zoning Board Secretary Nicole Harris deserves special recognition at this time. Nicole is leaving the department after nearly 11 years as secretary. In 2015, Nicole will be assuming her new position as a Scituate firefighter. The Board will greatly miss her expertise, her professionalism and her unfailing knowledge of procedure and deadlines. We wish her well, congratulate her on this significant accomplishment and thank her for her continued dedication to the citizens of this great town.

RESPECTFULLY SUBMITTED,

A handwritten signature in black ink, appearing to read "Sara J. Trozise". The signature is written in a cursive, flowing style with a long, sweeping underline.

Sara J. Trozise, Chairman, Zoning Board of Appeals.

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: ZONING BOARD OF APPEALS 176

FY/13	FY/14	FY/15 YTD	FY/16 Projected
\$6,700.00	\$5,900.00	\$1,400.00	\$5,000.00

Town of Scituate

Budget-176 Zoning Board

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.176.0510.5120.0000.0000	OVERTIME	\$1,456.67	\$1,033.00	\$306.90	\$1,000.00	\$1,000.00		
001.176.0510.5130.0000.0000	LONGEVITY	\$0.00	\$462.00	\$0.00	\$462.00	\$0.00		
001.176.0510.5180.0000.0000	PART-TIME SALARIES	\$22,583.16	\$23,873.00	\$10,470.45	\$23,873.00	\$19,464.00		
001.176.0510.5191.0000.0000	OTHER SALARIFS	\$204.66	\$239.00	\$101.26	\$239.00	\$0.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$24,244.49	\$25,607.00	\$10,878.61	\$26,674.00	\$20,464.00		
001.176.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$275.00	\$100.00	\$0.00	\$100.00	\$100.00		
001.176.0520.5344.0000.0000	POSTAGE	\$963.50	\$1,000.00	\$294.24	\$1,000.00	\$1,000.00		
001.176.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$69.16	\$1,750.00	\$504.00	\$500.00	\$375.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$1,307.66	\$2,850.00	\$798.24	\$1,600.00	\$1,475.00		
001.176.0540.5420.0000.0000	OFFICE SUPPLIES	\$498.09	\$300.00	\$186.31	\$300.00	\$400.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$498.09	\$300.00	\$186.31	\$300.00	\$400.00		
Grand Total:		\$26,050.24	\$28,757.00	\$11,863.16	\$27,474.00	\$22,339.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Economic Development Commission

MISSION STATEMENT:

Enhance the existing business community, attract new business, attract new customers, and encourage re-development and new development as may be advisable in order to increase the Town's tax revenue, income, job base, and overall economic health.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Implement recommendations generated from the MAPC study

- Conduct outreach efforts to the local business community and developers to educate them on the opportunities highlighted in the study
- Leverage brand strategy created in FY '15 to create, manage, and promote marketing activities across multiple media channels to generate incremental revenue for existing Scituate businesses
- Partner with the Planning Board to establish 40R zoning districts that will create significant revenue-generating opportunities for the town, as well as advantages for existing business owners and potential developers
- Explore potential benefits of adopting a local hotel tax similar to the local meals tax

MAJOR BUDGET COMPONENTS

Business development summits (3)	\$2,500
- Meeting room rental costs	
- Supplies	
- Promotional activities	
Professional Services – Administrative Support Contractor	\$40,000
- Manage implementation efforts, coordinate business summits, identify funding sources, grant writing	
Business Marketing, Promotion, Media	\$80,000
- Design and produce demand-generation advertising and collateral materials that markets and promotes existing businesses, as well as entices new businesses to locate to Scituate	
- Media buying across multiple online and offline channels	
- Printing/production	
Total	\$122,500

FY 2016 RISKS AND CHALLENGES

Continued budgeting for administrative help, marketing design services, media, and outreach activities is critical to implementing recommendations from the MAPC study and generating incremental tax revenue

DEPARTMENTAL ACCOMPLISHMENTS

- Completed MAPC study and presented to BOS and Planning Board
- Held an open forum at Pier 44 to inform and educate townspeople about the progress to-date of the MAPC study
- Conducted a survey of local business in the harbor, and also met with the Harbor Merchants Cooperative, to learn more about their views on the opportunities and concerns related to business growth in the harbor
- Met with North Scituate property owners to introduce them to 40R zoning and gauge their interest in re-developing N. Scituate if infrastructure improvements to that area could be made
- Hired an Administrative Assistant and marketing design firm
- Partnered with MAPC to present the benefits of 40R zoning to the Planning Board
- Participated in a tour of the Greenbush area with members of the Massachusetts Dept. of Housing and Community Development as part of efforts to establish a 40R zoning district in that area
- Formally supported the Planning Board's proposal to create the Greenbush Village Business District Overlay
- Worked the Bill Sheehan (Town Information Director) to provide linkage from the Harbormaster's web page to both the Chamber of Commerce and the Harbor Merchants website, and also provided a list of business establishments in the Harbor. This was a need identified by Paul Kukstis, president of the Harbor Merchants Cooperative to make it easier for visiting boaters to access services in the harbor
- EDC members attended the Resources for Economic Development seminar in Kingston presented by Mass Development, in order to learn more about what other towns and cities are doing in this area
- Voted EDC's support of efforts to apply to the Massachusetts Cultural Council to establish Scituate Harbor as a cultural district
- Contacted Lisa Strout, Director of the Massachusetts Film Office and secured a copy of her presentation concerning opportunities for towns with film production. Supplied her office with selling points on Scituate, and the process film companies should follow when shooting here
- Welcomed Paul Kukstis, owner of Kukstis Woodcarving, to the Commission

Town of Scituate

Budget 182 Economic Development

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance

Definition: FY16 Completed Budget

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
001.182.0520.6308.0000.0000	TECHNICAL SERVICES	\$15,000.00	\$74,000.00	\$0.00	\$120,000.00	\$81,000.00		
001.182.0520.6321.0000.0000	MEETINGS	\$0.00	\$1,000.00	\$0.00	\$2,500.00	\$1,000.00		
001.182.0520.6343.0000.0000	PRINTING	\$0.00	\$3,000.00	\$0.00	\$0.00	\$1,500.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$15,000.00	\$78,000.00	\$0.00	\$122,500.00	\$83,500.00		
001.182.0670.5969.0000.0000	ECON DEV STABILIZATION	\$0.00	\$13,500.00	\$13,500.00	\$0.00	\$10,000.00		
	SCHEDULE: TRANSFERS - 0570	\$0.00	\$13,500.00	\$13,500.00	\$0.00	\$10,000.00		
	DEPT: ECONOMIC DEVELOPMENT COMMISSION - 182	\$15,000.00	\$91,500.00	\$13,500.00	\$122,500.00	\$93,500.00		
Grand Total:		\$15,000.00	\$91,500.00	\$13,500.00	\$122,500.00	\$93,500.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: GENERAL LIABILITY 192

MISSION STATEMENT:

To provide comprehensive blanket insurance coverage for Town and school property, equipment, staff and officials in the event of a loss or incident.

FY2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The Town insures with the Massachusetts Inter-Local Insurance Association (MIIA). MIIA is a Massachusetts Municipal Association subsidiary and it provides insurance exclusive to municipalities. Its programs, coverage and incentives for discounts benefit the overall cost impact as well as potential exposure to liability. While the Town enjoyed significant savings in fiscal years 13-15, our claims experience the past two years has increased sharply with several major property losses.

MIIA does not vote renewal rates until March. As our budget is due the beginning of January, this line item is difficult to project and may be revised when more information is received after the first of the year. A 10% increase is currently projected.

	Budget	Actual	Variance
FY 16	\$473,000		
FY 15	\$430,000	\$424,738	YTD
FY14	\$430,000	\$391,353	\$38,647
FY13	\$495,000	\$383,039	\$51,900
FY12	\$425,000	\$434,939	(\$9,939)

MAJOR BUDGET COMPONENTS

This line item includes: Property/Crime/Inland Marine Damage Insurance, General Liability Insurance, Automobile, Professional Liability (public, school law), Excess Liability, Police and Fire Accident and related coverage's. For General Liability property losses the current deductible is \$5,000 and for Employer's Liability it is \$7,500. There is a contingency in this line item for the cost of deductibles incurred throughout the year.

Any insurance renewal is dependent upon two factors: market changes and loss history of the insured. In general, most contractual budgetary amounts from year to year are contingent on losses not exceeding a certain threshold. Our Statement of Values is reviewed annually to insure we are up-to-date and reflective of current market values for the 74 lines of insurance we carry.

FY 16 RISKS AND CHALLENGES

With MIA we have a strong Loss Control Program with quarterly inspections and regular meetings of a Safety Committee. This year Scituate was the first community to take advantage of MIA's Defensive Driving simulator. As building improvements are made or new equipment purchased, it is important that they be properly and timely insured and this process has improved immeasurably the past two years.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15	FY 16	Comments
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N/A					
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Town Scituate

Budget-192 Property/Liability Insurance

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.192.0570.5740.0000.0000	LIABILITY/PROPERTY INSUR	\$391,352.59	\$430,000.00	\$424,738.15	\$473,000.00	\$473,000.00		
	SCHEDULE: TRANSFERS - 0570	\$391,352.59	\$430,000.00	\$424,738.15	\$473,000.00	\$473,000.00		
Grand Total:		\$391,352.59	\$430,000.00	\$424,738.15	\$473,000.00	\$473,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: POLICE

FY 2016 RISKS AND CHALLENGES:

The Department recently promoted two Sergeants to Lieutenants. This has allowed the Department to proceed with a new organizational structure. This new structure is designed to provide for supervision and accountability throughout the department. These new Lieutenants will receive administrative and additional supervisory training in their respective roles. A Sergeants exam is being prepared to replace the open positions. Many officers are studying anticipating the promotional exam process.

The department has two officers in the full time Police Academy which started in September and two officers enrolled in the March 2015 Academy. The department is performing background checks on candidates to backfill our vacant part time Permanent Intermittent positions. We anticipate hiring 3-4 of these candidates after they complete a 16 week reserve intermittent academy as well a series of interviews. Once hired, these officers are subjected to performance evaluations every six months and are expected to put the department needs ahead of their own. Our goal is to hire officers at this level who will develop into well trained and professional full time officers for Scituate. This hiring and vetting process has proven very beneficial to the department.

The existing police station poses significant challenges, both in the long and short terms. We have contingency plans in place to make do with the current facility beyond a three year window, in the event a new police station is rejected. These plans call for significant expenditures to become compliant with current state codes.

An Emergency Operations Center and plan is a must for Scituate. Proper planning and execution is critical and with storm conditions which Scituate routinely experience, a matter of life and death. We must come up with an Emergency Operations Center to plan and manage these events, before the town experiences an event which becomes unmanageable. Staff from the police department will be trained, along with all other town agencies in emergency operations to facilitate the escalation and de-escalation of operations during all emergencies.

The department will begin to branch into maritime enforcement activity in FY2016. This area has long been a public safety and liability concern. We look forward to establishing a great working relationship with the Harbormasters Office, the Waterways Commission and the many residents and visitors who use Scituate's waters. We look forward to educating the boating public on water safety and laws pertaining to the safe operation of boats and ensuring alcohol related statutes are understood and obeyed.

It is an honor to represent the dedicated and committed men and women who make up the Scituate Police Department.

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: POLICE

DEPARTMENTAL ACCOMPLISHMENTS:

The Department continues to work and expand on our community policing program known as SPaN, for Scituate Police and Neighbors. Officers have been assigned to work with the Scituate Harbor Merchants Association, as well as the Harbor residents. This program has been very effective at addressing neighborhood concerns and applying problem solving techniques to remedy or mediate the issues. Officer's Involved in the program receive very positive neighborhood feedback and personal satisfaction from their involvement.

The Department recently upgraded the dispatch area to facilitate the use of state of the art E-911 equipment and to improve civilian dispatcher security. This area includes live feeds from the Scituate Public Schools on 42" monitors. Most of the costs for this project were absorbed through State 911 Grants. Lt. Mark Thompson and Town Facilities Director Kevin Kelly efforts contributed to the success of this project. The E-911 stations in this area will be re-used as back up stations in the new Public Safety Building if approved.

The Department is providing lock down and evacuation training for the Scituate Public Schools on a routine basis. The Department provided this training to the Town Hall staff and will continue to include refresher training on a continuing basis. Many private school and pre school settings have asked for and received this training also. The Department is committed to the safety of all Students, Staff and visitors using our schools and other public buildings.

Officer Natalie Quinn began her work as School Resource Officer in September. Officer Quinn has done a tremendous job transitioning programs, but also becoming involved in school issues and activities. She has hit the ground running and has not slowed down. The Scituate High School have nominated Officer Quinn and Scituate High School Adjustment Counselor Jen Lopes for the work that the two have accomplished and the effective working relationship they have established in a short period of time, for the "The 2014 Unsung Heroes Award" offered by the "12 Women Care" Organization in Scituate. We are very proud of the work Officer Quinn is performing.

The Department has undergone an extensive records retention process. Paperwork generated as far back as the early 1900's was reviewed, classified and either saved as required by law or destroyed in compliance with State Laws. Certain files and reports which may be of historical value, including photos were preserved rather than destroyed as allowed by law and will be reviewed by members of the department to determine their historical significances to the department.

In September the Police and Fire Departments combined to host a Public Safety Day. This event was very well attended and provided a great opportunity to show the public where we work, the tools we work with, explain police operations and challenges. We hope to make this a yearly

**TOWN OF SCITUATE
FY 2016 BUDGET**

DEPARTMENT: POLICE

event. All 26 Police Officers who participated on this day donated their time to make this event successful and the Police Association contributed significant financial support to also make this event free.

TOWN OF SCITUATE
FY 2016 BUDGET
DEPARTMENT: POLICE

Description of Revenue	FY/13	FY/14	FY/15	FY/16	Comments
Pedestrian Safety Grant	N/A	3,000.00	3,000.00	3,000.00	
E911 Training Grant	10,000	28,000	10,000	10,000	
E911 Comm Center Support	36,000.00	36,000.00	36,000.00	36,000.00	
Traffic Enforcement Grant	N/A	N/A	N/A		
Underage Alcohol Grant	N/A	5,000.00	5,000.00	5,000.00	
Domestic Violence Grant	1,750.00	1,800.00	480.00		Relmb for hours spent at Meetings
Detail Administrative Fees	20,497.00	41,035.00	28,231.00		
Insurance Restitution LDI	3,400.00	7,600.00	N/A		
Firearms Permit Fees	6,837.00	4,812.00	1,212.00		Towns Portion 1/3rd
Copeland Family Foundation	5,000.00	5,000.00	N/A		
Rotary DARE Donation	2,000.00	N/A	N/A		
Report Request Fees	830.00	888.00	484.00		
K9 Donations	1,250.00	1,000.00	200.00		
Court Restitution Fees	1,038.00	845.00	150.00		
Non Criminal MJ Possesion 94C	300.00	300.00	N/A		
Property Room (Unclaimed)	N/A	560.04	0.42		
Court Fines	1,100.00	J. Bulman	J. Bulman		
Animal Control Fines	100.00	225.00	100.00		
Town ByLaw Violatins	N/A	200.00	300.00		
Parking Ticket Fines	6,635.00	J. Brady	J. Brady		

Town Scituate

Budget 210 Police Department

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.210.0510.5110.0000.0000	REGULAR SALARIES	\$2,203,290.96	\$2,385,314.00	\$997,163.70	\$2,502,359.00	\$2,502,359.00	\$2,502,359.00	
001.210.0510.5120.0000.0000	OVERTIME	\$444,487.83	\$350,650.00	\$221,949.95	\$350,650.00	\$350,650.00	\$350,650.00	
001.210.0510.5130.0000.0000	LONGEVITY	\$25,625.00	\$25,850.00	\$1,275.00	\$24,900.00	\$24,900.00	\$24,900.00	
001.210.0510.5140.0000.0000	EDUCATIONAL INCENTIVE	\$280,153.53	\$293,083.00	\$131,927.57	\$282,090.00	\$282,090.00	\$282,090.00	
001.210.0510.5150.0000.0000	HOLIDAY PAY	\$85,031.43	\$96,595.00	\$39,966.63	\$100,572.00	\$100,572.00	\$100,572.00	
001.210.0510.5160.0000.0000	SHIFT DIFFERENTIAL	\$58,205.20	\$74,985.00	\$28,396.24	\$69,489.00	\$69,489.00	\$69,489.00	
001.210.0510.5170.0000.0000	SPECIAL EMPLOYEE	\$12,000.00	\$5,000.00	\$5,000.00	\$24,600.00	\$24,600.00	\$24,600.00	
001.210.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
001.210.0510.5180.0000.0000	PART-TIME SALARIES	\$26,913.84	\$37,425.00	\$8,914.57	\$37,425.00	\$37,425.00	\$37,425.00	
001.210.0510.5190.0000.0000	SEASONAL SALARIES	\$2,500.88	\$48,600.00	\$36,904.61	\$48,600.00	\$48,600.00	\$48,600.00	
001.210.0510.5191.0000.0000	OTHER SALARIES	\$1,370.97	\$1,944.00	\$637.91	\$1,988.00	\$1,988.00	\$1,988.00	
	SCHEDULE: PERSONAL SERVICES - 0510	\$3,139,579.64	\$3,320,446.00	\$1,482,036.18	\$3,443,673.00	\$3,443,673.00	\$3,443,673.00	
001.210.0520.5211.0000.0000	ELECTRICITY	\$251.86	\$150.00	\$67.78	\$150.00	\$150.00	\$180.00	
001.210.0520.5213.0000.0000	NATURAL GAS	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	
001.210.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$17,204.48	\$27,245.00	\$15,650.00	\$27,285.00	\$27,285.00	\$27,285.00	
001.210.0520.5242.0000.0000	REPAIR/MAINT PROPEQUIF	\$26,520.35	\$27,000.00	\$20,946.01	\$27,000.00	\$27,000.00	\$27,000.00	
001.210.0520.5245.0000.0000	VEHICLE SERVICE	\$6,946.49	\$18,000.00	\$7,854.85	\$18,000.00	\$18,000.00	\$15,000.00	
001.210.0520.5271.0000.0000	RENTALS EQUIP/FACILITIES	\$17,481.30	\$14,490.00	\$9,022.73	\$14,490.00	\$14,490.00	\$14,490.00	
001.210.0520.5306.0000.0000	TRAINING	\$12,944.33	\$11,000.00	\$10,774.25	\$15,500.00	\$15,500.00	\$13,000.00	
001.210.0520.5309.0000.0000	TECHNICAL SERVICES	\$0.00	\$14,480.00	\$11,638.64	\$9,980.00	\$9,980.00	\$9,980.00	
001.210.0520.5311.0000.0000	SUPPORT SERVICES	\$23,388.23	\$13,845.00	\$7,889.33	\$13,845.00	\$13,845.00	\$13,845.00	
001.210.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$5,000.00	\$169.00	\$5,000.00	\$5,000.00	\$5,000.00	
001.210.0520.5344.0000.0000	POSTAGE	\$945.84	\$1,000.00	\$448.33	\$1,000.00	\$1,000.00	\$1,000.00	

Town of Scituate

Budget 210 Police Department

Fiscal Year: 2014-2015

Print accounts with zero balance

Round to whole dollars

Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
001.210.0520.5581.0000.0000	LAUNDRY SERVICE	\$12,400.00	\$12,400.00	\$8,000.00	\$13,600.00	\$13,600.00	\$13,600.00		
001.210.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$2,246.39	\$2,700.00	\$1,293.72	\$2,700.00	\$2,700.00	\$2,700.00		
001.210.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$1,583.00	\$5,850.00	\$390.00	\$7,150.00	\$5,650.00	\$5,650.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$121,892.29	\$153,160.00	\$92,183.64	\$155,900.00	\$148,730.00			
001.210.0540.5420.0000.0000	OFFICE SUPPLIES	\$4,193.09	\$7,850.00	\$3,743.62	\$7,800.00	\$7,800.00	\$7,800.00		
001.210.0540.5423.0000.0000	SPECIAL AGENCY SUPPLY	\$12,427.98	\$8,600.00	\$7,181.04	\$8,600.00	\$8,600.00	\$8,600.00		
001.210.0540.5425.0000.0000	PRINTING & FORMS	\$43.23	\$800.00	\$637.00	\$890.00	\$700.00	\$700.00		
001.210.0540.5451.0000.0000	CLEANING SUPPLIES	\$486.72	\$760.00	\$122.33	\$760.00	\$625.00	\$625.00		
001.210.0540.5480.0000.0000	VEHICLE SUPPLIES	\$23,123.78	\$24,000.00	\$11,778.15	\$24,000.00	\$24,000.00	\$24,000.00		
001.210.0540.5481.0000.0000	FUELS & LUBRICANTS	\$89,968.07	\$80,000.00	\$37,083.29	\$80,000.00	\$80,000.00	\$80,000.00		
001.210.0540.5500.0000.0000	MEDICAL SUPPLIES	\$187.98	\$600.00	\$376.67	\$600.00	\$1,500.00	\$1,500.00		
001.210.0540.5581.0000.0000	CLOTHING	\$22,378.87	\$20,000.00	\$7,954.63	\$21,750.00	\$21,000.00	\$21,000.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$152,809.72	\$142,610.00	\$68,856.73	\$144,400.00	\$144,225.00			
001.210.0580.5651.0000.0000	EQUIPMENT	\$85,805.00	\$122,000.00	\$127,670.87	\$122,000.00	\$141,500.00	\$141,500.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$85,805.00	\$122,000.00	\$127,670.87	\$122,000.00	\$141,500.00			
001.210.0900.5200.0000.0000	Police PY Encum 5200	\$1,466.51	\$2,212.75	\$2,152.75	\$0.00	\$0.00	\$0.00		
SCHEDULE: PRIOR YEAR ENCUMBRANCES - 0900		\$1,466.51	\$2,212.75	\$2,152.75	\$0.00	\$0.00	\$0.00		
Grand Total:		\$3,501,553.16	\$3,740,428.75	\$1,772,880.17	\$3,865,973.00	\$3,878,128.00			

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Fire

MISSION STATEMENT:

The Scituate Fire Department is committed to providing the citizens and visitors of Scituate an effective, well trained team of professionals to protect lives and property through fire protection and education, emergency medical and rescue services, fire suppression, emergency medical dispatch and emergency management.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- GOAL: To improve internal & external department communications.
1. Meet with Union personnel monthly.
 2. Meet with command staff and firefighters a minimum of four times a year.
 3. Provide the Town Administrator with a written monthly report on departmental activities.
 4. Explore opportunities to collaborate with the Police Department.

- GOAL: To enhance professional development abilities.
1. Attend a minimum of two professional development trainings annually.
 2. Attend monthly (FCAM) Fire Chiefs of Mass meetings to keep informed of ongoing changes in the fire service.
 3. Utilize the (FCAM) Fire Chiefs of Mass network to enhance all opportunities available to the Scituate Fire Department.
 4. Network with other chiefs and create relationships and utilize them as a resource when needed.

- GOAL: To improve firefighter and EMS training.
1. Educate firefighters on how to access the State Fire Academy training opportunities.
 2. Implemented coordination and training by all shift commanders.
 3. Meet every four months, each training cycle, with all shift commanders to evaluate and monitor trainings effectiveness and to recommend improvement when needed.

- GOAL: To coordinate with the Town Administrator and the Police Chief on the development and construction of the proposed Public Safety Complex, and develop an alternative plan if it does not pass.
1. Work with architect concerning public safety needs.
 2. Attend all necessary construction meetings to ensure our needs and concerns are coordinated with contractors and town departments involved.
 3. Work with other chiefs who have recently constructed new facilities to determine what benefits and challenges they have faced during construction.
 4. Coordinate an alternative plan with the Town Administrator and Police Chief if the Public Safety Complex does not pass town vote.

MAJOR BUDGET COMPONENTS

The major services that the Fire Department provides to the Town are fire protection, fire suppression, emergency medical dispatch, fire prevention, Advanced Life Support ambulance, rescue services, emergency management, water rescue and recovery, permitting and inspections.

Programs: SAFE, CERT, CPR and first aid classes.

Personnel budget: 92.85%

Equipment and supplies: 5.06%

Services: 2.09%

FY 2016 RISKS AND CHALLENGES

Our biggest challenge remains staying within the overtime budget amount. Members out on Injured on Duty leave as well as extended illness in conjunction with contractual time off, continue to create overtime challenges. There will be three new officer positions, potentially four. Training opportunities for these officers will need to be provided.

The proposed Public Safety Complex will require ongoing coordination with architects, contractors and various town departments. The challenges will be to collaborate with the associated agencies to insure the project is completed to the Town's expectations.

To work with the Town Administrator and the union to establish the manning of our second ambulance on a full time basis during peak demand.

To continue our proactive fire prevention program, to improve our training capabilities, train new officers, and to oversee the Emergency Management of the Town within current budget.

To improve the labor-management relationship with increased dialogue and communication and with greater involvement and direct accountability of command staff.

DEPARTMENTAL ACCOMPLISHMENTS

The Town experienced a winter that presented below normal temperatures and high levels of snow. We had two storms with low to moderate levels of flooding. Even with a challenging winter, we were able to accomplish our emergency expectations and services without any significant issues.

In the second year of the bonfire ban over the fourth of July holiday, our fire and police departments handled the awareness and strict compliance with professionalism and tact.

The SAFE program enjoyed another successful year teaching fire safety to over 1,400 students, pre-school through third grade, culminating with the open house during Fire Prevention month in October.

Three firefighter/paramedics have been hired. One will join the Department on December 18th and the remaining two on January 5th. All three will attend the Mass State Fire Academy January 20th and graduate March 20th.

The installation of our new UHF radio system will be completed in March of 2015. There will be ongoing testing and coordination with All-Comm, the company hired to install this new system. This system will bring the fire department into compliance and provide a more effective communications system for the department.

The Fire Department administration, Police Department administration, Town Administrator and architects [redacted] and Whittier have been involved with an ongoing education outreach program to ensure the citizens of Scituate are informed of our proposed Public Safety Complex.

We will take delivery in December of our new ladder truck. After a final equipment installation review, we will conduct training and put the ladder on line before the end of the month.

GRANTS

Emergency Management Performance Grant for \$8,435 used to purchase UHF portable radios to supplement our new UHF radio communications system.

Citizens Emergency Response Team (CERT) Grant for \$1,500 which was used for refresher training for the Cert Team.

Student Awareness of Fire Education (SAFE) Grant for \$7,704 to purchase materials, supplies and equipment to teach fire safety to all Scituate students pre-school through third grade.

Town of Situate

Budget-220 Fire Department

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.220.0510.5110.0000.0000	REGULAR SALARIES	\$3,049,786.62	\$3,163,265.00	\$1,339,988.14	\$3,225,562.00	\$3,287,562.00		
001.220.0510.5120.0000.0000	OVERTIME	\$668,653.32	\$555,331.00	\$340,704.75	\$555,331.00	\$678,356.00		
001.220.0510.5121.0000.0000	OVERTIME-TRAINING	\$42,988.52	\$57,500.00	\$25,700.81	\$97,500.00	\$63,500.00		
001.220.0510.5130.0000.0000	LONGEVITY	\$31,705.50	\$33,760.00	\$20,087.96	\$32,104.00	\$32,104.00		
001.220.0510.5140.0000.0000	EDUCATIONAL INCENTIVE	\$23,519.23	\$24,084.00	\$24,106.00	\$16,562.00	\$30,600.00		
001.220.0510.5160.0000.0000	HOLIDAY PAY	\$123,441.86	\$131,476.00	\$65,557.13	\$133,611.00	\$133,611.00		
001.220.0510.5160.0000.0000	SHIFT DIFFERENTIAL	\$2,996.08	\$3,500.00	\$1,247.99	\$3,500.00	\$3,500.00		
001.220.0510.5171.0000.0000	S.A.F.E. Program	\$10,120.13	\$5,000.00	\$4,533.78	\$5,000.00	\$5,000.00		
001.220.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$825.00	\$3,750.00	\$525.00	\$3,000.00	\$0.00		
001.220.0510.5173.0000.0000	EMERGENCY MANAGEMEN	\$690.51	\$5,000.00	\$842.16	\$0.00	\$3,000.00		
001.220.0510.5180.0000.0000	PART-TIME SALARIES	\$16,320.00	\$35,000.00	\$6,596.00	\$35,000.00	\$35,000.00		
001.220.0510.5191.0000.0000	OTHER SALARIES	\$425.76	\$5,360.00	\$1,283.14	\$10,139.00	\$5,139.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$3,971,432.53	\$4,023,016.00	\$1,821,172.90	\$4,117,309.00	\$4,277,372.00		
001.220.0520.5211.0000.0000	ELECTRICITY	\$17,260.05	\$16,000.00	\$4,736.16	\$16,000.00	\$17,300.00		
001.220.0520.5213.0000.0000	NATURAL GAS	\$9,177.39	\$8,000.00	\$1,427.15	\$8,000.00	\$9,200.00		
001.220.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$16,208.43	\$20,000.00	\$9,405.06	\$20,000.00	\$17,000.00		
001.220.0520.5242.0000.0000	REPAIR/MAINT PROPEQUI	\$14,012.95	\$19,500.00	\$6,583.19	\$18,500.00	\$18,200.00		
001.220.0520.5245.0000.0000	VEHICLE SERVICE	\$0.00	\$0.00	\$1,212.41	\$0.00	\$0.00		
001.220.0520.5309.0000.0000	TECHNICAL SERVICES	\$2,000.00	\$2,300.00	\$2,000.00	\$2,300.00	\$2,200.00		
001.220.0520.5311.0000.0000	SUPPORT SERVICES	\$17,963.60	\$19,400.00	\$5,787.56	\$19,400.00	\$18,500.00		
001.220.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$2,097.13	\$2,200.00	\$372.32	\$2,200.00	\$2,100.00		
001.220.0520.5343.0000.0000	BINDING & PRINTING	\$0.00	\$900.00	\$474.59	\$900.00	\$750.00		
001.220.0520.5344.0000.0000	POSTAGE	\$202.29	\$525.00	\$381.50	\$300.00	\$375.00		

Town of Scituate

Budget-220 Fire Department

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.220.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$1,229.00	\$1,520.00	\$585.00	\$1,520.00	\$1,400.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$80,150.84	\$90,345.00	\$32,974.94	\$90,120.00	\$87,025.00		
001.220.0540.5420.0000.0000	OFFICE SUPPLIES	\$2,655.55	\$2,000.00	\$373.88	\$2,000.00	\$2,200.00		
001.220.0540.5423.0000.0000	SPECIAL AGENCY SUPPLY	\$4,727.66	\$8,000.00	\$2,174.30	\$8,000.00	\$6,000.00		
001.220.0540.5430.0000.0000	BUILDING SUPPLIES	\$3,705.99	\$3,200.00	\$436.57	\$3,200.00	\$3,750.00		
001.220.0540.5431.0000.0000	EQUIPMENT PARTS	\$38,177.75	\$63,000.00	\$35,403.25	\$63,000.00	\$63,000.00		
001.220.0540.5451.0000.0000	CLEANING SUPPLIES	\$5,666.00	\$6,800.00	\$2,873.44	\$6,800.00	\$6,000.00		
001.220.0540.5461.0000.0000	FUELS & LUBRICANTS	\$45,903.50	\$47,500.00	\$16,755.87	\$47,500.00	\$47,500.00		
001.220.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$0.00	\$0.00	\$105.65	\$0.00	\$0.00		
001.220.0540.5500.0000.0000	MEDICAL SUPPLIES	\$36,869.29	\$26,000.00	\$13,559.24	\$30,000.00	\$28,000.00		
001.220.0540.5581.0000.0000	CLOTHING	\$61,927.33	\$62,000.00	\$44,616.54	\$65,000.00	\$62,000.00		
001.220.0540.5702.0000.0000	EMERGENCY MANAGEMENT	\$0.00	\$750.00	\$0.00	\$750.00	\$325.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$199,633.07	\$219,250.00	\$116,496.74	\$226,250.00	\$216,775.00		
001.220.0580.5851.0000.0000	EQUIPMENT	\$3,439.99	\$0.00	\$0.00	\$3,500.00	\$0.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$3,439.99	\$0.00	\$0.00	\$3,500.00	\$0.00		
Grand Total:		\$4,254,656.43	\$4,332,611.00	\$1,970,646.34	\$4,437,179.00	\$4,583,172.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: INSPECTIONS 241

MISSION STATEMENT

The mission of the Scituate Inspections Department is to ensure public safety, health and welfare, as it relates to buildings and structures, by conscientious enforcement of the State Building Code, Gas and Plumbing Code, Electrical Code, Weights and Measures regulations, State Disabilities regulations and FEMA flood regulations. In addition, the Inspections Department is charged with enforcing the Town of Scituate Zoning Bylaws and applicable General Bylaws.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL: Prepare for anticipated increase in demand for services from as many as 500 new dwelling units and multiple new public facilities planned for Scituate in the near future.

Objectives:

1. Monitor increase in workload as a result of new development applications and impact on staff and budget. (ongoing)
2. Fully implement recently installed permitting software to streamline permit application and monitoring process. (Sep-Apr)
3. Work closely with the Development Review Team and Town Administrator to keep informed of pending applications and timelines. (ongoing)
4. Assist Town agencies in the planning, contract document and code review, and permitting processes for proposed new public facilities if approved.
5. Continue training and mentoring of new Local Building Inspector to perform full range of Departmental duties. (ongoing)

GOAL: Provide opportunities for senior volunteers and student interns to offset workload demands and maintain current level of excellent customer service.

Objectives:

1. Coordinate with SIIS to advise of opportunities for student interns and community service opportunities.

2. Provide work opportunities and in-office training for Senior volunteer program participants to support this program and ease workload on staff. (FY 16)

GOAL: Overhaul current record retention and filing system to alleviate inadequate file space problem and streamline record retrieval process.

Objectives:

1. Work with the Town Administrator and Facilities Manager to formulate and expedite plan to expand Building/Zoning department space within Town Hall.
2. Access scanning hardware in DPW office to scan existing paper records to create PDF files which will be saved in the new permitting software database. Once scanned, paper records, which are required by law to be maintained for the life of the subject building, will be archived out of the office.
3. Moving forward, require that PDF files be submitted in addition to required paper plans.

GOAL: Provide a highly professional level of technical assistance to coastal residents.

Objectives:

1. Provide flood zone location verification certificates to homeowners.
2. Assist with FEMA flood damage mitigation Elevation Grant Program and CRS program. Participate in community outreach public meetings for both programs. (FY 15/16)
3. Provide new office staff with flood zone training opportunities to include disaster response.

GOAL: Assist Town agencies in developing a team approach to dealing with public safety issues including, but not limited to, hoarding, abandoned buildings, unsafe buildings and illegal apartments.

Objectives:

1. Participate in Scituate Hoarding Response Team meetings, planning and site visits.
2. Assist various Town agencies including Police, Fire and Board of Health with inspections of problem properties and resolution of issues requiring attention.

MAJOR AREAS OF ACTIVITY SUPPORTED BY DEPARTMENTAL BUDGET

It is the responsibility of the Inspections Department to review all permit applications and plans for the construction, repair, alteration, demolition, use and occupancy of buildings and other regulated structures, issuing permits for same and conducting all required electrical, plumbing, gas and building inspections. In addition, we periodically conduct comprehensive life safety inspections of all apartment buildings containing three or more units, schools -- public and private, daycare centers, nightclubs, restaurants, churches, social clubs and all other places of public assembly as required by the State Building Code.

We promote flood damage mitigation and protection of life and property by enforcing FEMA regulations adopted by the State Building Code. We actively participate in the FEMA Elevation Grant Program and CRS flood mitigation program through dissemination of information, review and regulation of applicable building permits and public outreach activities.

We provide assistance to homeowners, prospective homeowners, real estate agents, builders, architects, engineers, lawyers, and the public at large in matters regarding land use, State Building Code regulations, FEMA regulations and zoning regulations.

In addition to our public safety duties, we expend a significant amount of resources on enforcement of the zoning bylaws. On average we receive over one hundred zoning complaints a year ranging from illegal signs to violations of the "junk" bylaws to inappropriate businesses being conducted within a residential district. While most of the complaints are quickly resolved with a phone call or letter, some require time consuming and costly follow-up including assistance from Town Counsel.

This past year we have joined forces with the Police and Fire Departments and Board of Health in a coordinated effort to resolve public safety issues related to hoarding, abandoned and blighted properties. While embracing this worthy endeavor, it requires a major commitment of personnel time attending meetings, conducting inspections, writing letters and pursuing follow-up.

The creation of the position of Local Building Inspector has materially added to the Department's capabilities in all of the above areas of activity and will become an even more vital resource as the anticipated increase in both private and public projects impacts us. This new position has obvious budget ramifications including basic compensation; benefits package; additional office furniture and equipment; training and continuing education requirements; certification testing and associated test materials. However, if building activity intensifies as predicted, these costs will be more than offset by increased permit revenues.

Expenditures: Over 90% of the Inspections Department budget is for essential personnel. Five of seven Inspectors are independent contractors paid a flat fee per inspection and receive no benefits from the Town.

FY 16 RISKS AND CHALLENGES

Perhaps the greatest challenge to the Inspections Department in FY 16 will come from the increased workload created by the anticipated permitting of over 500 residential units, new commercial space and major public facilities projects in the next few years. The developers of Stockbridge Landing and the Goulston Property (aka The Proving Grounds) are actively seeking permits and are poised to begin construction in the Spring of 2015. Herring Brook Meadow, a 60 unit 40b project with a comprehensive permit in place, is on the market and could also be ready for construction in the Spring. Together these developments will add a total of over 200 units to the Town's housing stock. An additional 40b project, said to involve another 200 plus units, is expected to make application to the Zoning Board of Appeals this January. The more favorable economic climate has similarly spurred a number of smaller developments of 3 – 15 homes as well as single residence projects and myriad renovations and expansions.

Interest in commercial development has also increased as the economy rebounds. In the Greenbush Village Overlay District, there are two very significant mixed use projects on the drawing board. A development at 50 Country Way is in the final stages of approval by the Planning Board. The current design is comprised of three structures containing approximately 5000 square feet of new commercial/business space and 30, 1- to 3-bedroom apartments. Conroy Development has acquired rights to the former MBTA parking area and will soon be presenting their proposal for a substantial mixed use project on this site.

In the public sector, the \$12 million Town Library project is in final design, with funding approved for construction, scheduled to break ground in the Spring of 2015. A few days from this writing, Town meeting will be asked to vote funding for a new Gates Middle School and a new Public Safety Complex, with a combined project cost totaling over \$90 million. If this initiative passes and if the debt exclusion vote scheduled for January is favorable, the present Gates School and presumably the Fire and Police Stations at 600 CJC will be surplussed, and planning will be needed for adaptive reuse of these facilities with attendant major repairs and renovations.

In the context of this increasingly active construction and development environment, the Building Commissioner must make significant decisions involving appropriate and legally conforming land and building use, virtually on a daily basis. Many of these decisions are challenging, requiring a complex analysis of proposals for the disposition of both developed and undeveloped properties. It is vitally important that a thorough, knowledge based examination be conducted, and correct answers provided to minimize the Town's liability and avoid potential litigation costs.

Finally, but certainly not the least of the forces affecting the Department, the present and potential results of climate change and sea level rise are of great concern. In response, the Department's work load, work scope and sphere of responsibility have expanded and will continue to do so in many areas from assisting in municipal planning efforts for preparedness and mitigation, to public information outreach and assistance, to disaster response and evaluation, reconstruction review and program administration.

DEPARTMENTAL ACCOMPLISHMENTS

1. In the past year, the Department has reached out to Scituate High School's career internship program and to the Senior tax abatement program. We have found Senior assistants aid us greatly in keeping ahead of our ever increasing workload, especially with data entry, cataloging and filing. It is very gratifying to be able to provide this opportunity to these very deserving individuals.
2. The Department successfully completed requirements of the CRS program, which provides a 10% discount to homeowners with Flood Insurance, by participating in community outreach efforts and providing elevation certificates and other necessary data to the CRS Coordinator. We continue to work with the Town Planner, the new Coastal Resource Officer and the Conservation Commission in a coordinated effort to mitigate potential storm damage to coastal properties by providing advice and technical assistance to owners wishing to elevate susceptible structures utilizing the FEMA grant program.
3. The Department issued 621 building permits, 844 plumbing and gas permits and 656 electrical permits during the period January 1, 2014 to date. The Department conducted nearly 4000 inspections during this period.
4. The Department participated in meetings of the Scituate Hoarding Response Taskforce and accompanied Board of Health, Police and Fire Department representatives on numerous site visits in response to reported hoarding situations.
5. The Department commenced the inspection and certification of the Town's apartment housing stock – all structures containing three or more apartment (rental) units. This inspection cycle occurs every five years, as required by the State Building Code.
6. The Department participated in interviews of candidates for the newly created position of Local Building Inspector, and retention of the successful candidate. This new employee has been working in our office since July 5, and, in addition to staff duties, has prepared for the required examinations leading to certification. The exam process will begin within the next month.

DESCRIPTION OF REVENUE	YTD			Projected
	FY/13	FY/14	FY/15	FY/16
Certificate of Inspections	\$ 760.00	\$ 1,000.00	\$ 1,360.00	\$ 1,500.00
Building Permits	\$ 394,608.00	\$ 307,259.00	\$ 159,840.00	\$ 384,000.00
Gas & Plumbing Permits	\$ 50,755.00	\$ 54,985.00	\$ 21,350.00	\$ 54,000.00
Sealer of W&M	\$ 7,855.00	\$ 4,170.00	\$ 2,990.00	\$ 4,200.00
Wire Permits	\$ 42,825.00	\$ 55,124.00	\$ 18,290.00	\$ 53,000.00
Certificate of Occupancy	\$ 2,290.00	\$ 2,610.00	\$ 810.00	\$ 2,200.00
Total:	\$ 499,093.00	\$ 425,148.00	\$ 204,640.00	\$ 498,900.00

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Budget-241 Inspections

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.241.0510.5110.0000.0000	REGULAR SALARIES	\$121,420.90	\$181,336.00	\$78,369.40	\$187,536.00	\$187,536.00		
001.241.0510.5130.0000.0000	LONGEVITY	\$2,625.00	\$2,188.00	\$1,800.00	\$2,188.00	\$1,800.00		
001.241.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00		
001.241.0510.5180.0000.0000	PART-TIME SALARIES	\$84,462.03	\$102,496.00	\$39,042.46	\$103,194.00	\$99,002.00		
001.241.0510.5191.0000.0000	OTHER SALARIES	\$1,087.65	\$1,611.00	\$661.83	\$1,659.00	\$1,453.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$209,575.58	\$288,133.00	\$119,873.69	\$295,077.00	\$290,291.00		
001.241.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$127.60	\$0.00	\$0.00	\$0.00	\$0.00		
001.241.0520.5242.0000.0000	REPAIR/MAINT PROPEQUI	\$256.00	\$600.00	\$0.00	\$600.00	\$500.00		
001.241.0620.6321.0000.0000	CONFERENCES/MEETINGS	\$1,328.44	\$1,700.00	\$544.28	\$2,000.00	\$2,000.00		
001.241.0620.6343.0000.0000	BINDING & PRINTING	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00		
001.241.0620.6344.0000.0000	POSTAGE	\$197.67	\$225.00	\$155.78	\$225.00	\$225.00		
001.241.0620.5711.0000.0000	MILEAGE REIMBURSEMENT	\$5,733.60	\$7,000.00	\$3,639.51	\$9,450.00	\$9,450.00		
001.241.0620.5731.0000.0000	PROFESSIONAL DUES & SL	\$412.00	\$625.00	\$140.00	\$625.00	\$615.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$8,055.31	\$10,150.00	\$4,599.57	\$12,900.00	\$12,790.00		
001.241.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,044.25	\$600.00	\$0.00	\$600.00	\$350.00		
001.241.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$350.94	\$750.00	\$325.35	\$750.00	\$750.00		
001.241.0640.6425.0000.0000	PRINTING & FORMS	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00		
001.241.0540.5481.0000.0000	FUELS & LUBRICANTS	\$1,719.18	\$1,600.00	\$550.35	\$1,800.00	\$1,750.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$3,114.37	\$3,100.00	\$875.70	\$3,300.00	\$2,850.00		
	Grand Total:	\$220,745.26	\$301,383.00	5125,348.96	\$311,277.00	\$305,931.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Shellfish

MISSION STATEMENT:

The Shellfish Department's mission is to foster, protect and preserve the Town of Scituate's shellfishing resources and habitats in accordance with federal, state and local statutes and regulations.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. To monitor the Town's existing shellfish resources and to insure harvesting in accordance with state and local regulations.
2. To work with Marshfield and the Commonwealth's Division of Marine Fisheries to accumulate data to expand the shellfishing seasons in the North and South Rivers.
3. To work with the Harbormaster to monitor shellfish areas.
4. To cooperate with NSRWA, Marshfield and Scituate Harbormasters in trying to reintroduce blue mussels in the rivers as an experimental project.

MAJOR BUDGET COMPONENTS

Monitor shellfish habitats

To notify the public of closures

To inspect shoreline property for the presence of shellfish prior to the permitting season for dredging, dock, piers etc...

FY 2016 RISKS AND CHALLENGES

Transition year for new Shellfish Constable.

DEPARTMENTAL ACCOMPLISHMENTS

Continued to monitor the flats and post closures due to pollution.

Coordinated with the Division of Marine Fisheries.

Helped to distribute the NRSWA to monitor shellfish habitat in the rivers.

DESCRIPTION	FY/13	FY/14	FY/15	FY/16	Comments
OF REVENUE			YTD	Projected	
Clam & mussel permits	\$1,864	\$1,546	\$220	\$1,500	

Town of Situate

Budget-295 Shellfish

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin Recomm	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
001.295.0510.5180.0000.0000	PART-TIME SALARIES	\$10,233.72	\$10,569.00	\$5,206.50	\$10,621.00	\$10,621.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$10,233.72	\$10,569.00	\$5,206.50	\$10,621.00	\$10,621.00		
001.295.0520.5242.0000.0000	REPAIR/MAINT PROPEQUI	\$200.00	\$200.00	\$123.98	\$200.00	\$200.00		
001.295.0520.5311.0000.0000	SUPPORT SERVICES	\$0.00	\$75.00	\$0.00	\$75.00	\$50.00		
001.295.0520.5344.0000.0000	POSTAGE	\$0.00	\$0.00	\$0.00	\$5.00	\$0.00		
001.295.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$364.00	\$430.00	\$148.40	\$425.00	\$400.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$564.00	\$705.00	\$272.38	\$705.00	\$650.00		
001.295.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$95.07	\$100.00	\$0.00	\$100.00	\$100.00		
001.295.0540.5481.0000.0000	FUELS & LUBRICANTS	\$291.26	\$300.00	\$125.88	\$300.00	\$300.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$386.33	\$400.00	\$125.88	\$400.00	\$400.00		
001.295.0580.5851.0000.0000	EQUIPMENT	\$0.00	\$200.00	\$0.00	\$450.00	\$200.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$0.00	\$200.00	\$0.00	\$450.00	\$200.00		
Grand Total:		\$11,184.05	\$11,874.00	\$5,604.76	\$12,176.00	\$11,871.00		

End of Report

Budget-310 So. Shore Regional School

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.310.0560.0000.0000	SO SHORE REGIONAL SCH	\$465,730.00	\$463,751.00	\$231,028.16	\$500,045.00	\$500,045.00		
	SCHEDULE: INTERGOVERNMENTAL - 0560	\$465,730.00	\$463,751.00	\$231,028.16	\$500,045.00	\$500,045.00		
Grand Total:		\$465,730.00	\$463,751.00	\$231,028.16	\$500,045.00	\$500,045.00		

End of Report

Town c... c... tuate

400 Total DPW W-Depts #'s-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.411.0510.5110.0000.0000	REGULAR SALARIES	\$249,815.01	\$250,786.00	\$119,489.39	\$240,851.00	\$240,851.00		
001.411.0510.5130.0000.0000	LONGEVITY	\$0.00	\$1,074.00	\$750.00	\$2,087.00	\$2,087.00		
001.411.0510.5191.0000.0000	OTHER SALARIES	\$1,088.40	\$2,508.00	\$557.71	\$2,409.00	\$2,409.00		
001.421.0510.5110.0000.0000	REGULAR SALARIES	\$95,302.89	\$121,945.00	\$8,848.75	\$133,164.00	\$133,164.00		
001.421.0510.5130.0000.0000	LONGEVITY	\$314.30	\$225.00	\$0.00	\$1,288.00	\$1,288.00		
001.421.0510.5191.0000.0000	OTHER SALARIES	\$1,457.84	\$211.00	\$94.43	\$222.00	\$222.00		
001.422.0510.5110.0000.0000	REGULAR SALARIES	\$520,559.65	\$531,887.00	\$219,935.48	\$530,184.00	\$530,184.00		
001.422.0510.5120.0000.0000	OVERTIME	\$24,354.98	\$23,288.00	\$9,687.08	\$23,289.00	\$23,289.00		
001.422.0510.5130.0000.0000	LONGEVITY	\$7,400.00	\$7,600.00	\$4,850.00	\$7,600.00	\$7,600.00		
001.422.0510.5140.0000.0000	EDUCATIONAL INCENTIVE	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00		
001.422.0510.5190.0000.0000	SEASONAL SALARIES	\$10,698.00	\$10,920.00	\$6,396.00	\$13,180.00	\$13,180.00		
001.422.0510.5191.0000.0000	OTHER SALARIES	\$16,785.10	\$15,523.00	\$7,507.92	\$7,062.00	\$7,062.00		
001.428.0510.5110.0000.0000	REGULAR SALARIES	\$338,352.00	\$376,279.00	\$175,950.06	\$437,099.00	\$437,099.00		
001.428.0510.5120.0000.0000	OVERTIME	\$17,072.70	\$26,194.00	\$11,641.96	\$26,194.00	\$26,194.00		
001.428.0510.5190.0000.0000	LONGEVITY	\$5,400.00	\$5,400.00	\$3,247.40	\$4,450.00	\$4,450.00		
001.428.0510.5140.0000.0000	EDUCATION	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00		
001.428.0510.5180.0000.0000	PART-TIME SALARIES	\$0.00	\$10,414.00	\$0.00	\$10,454.00	\$10,454.00		
001.428.0510.5190.0000.0000	SEASONAL SALARIES	\$44,152.50	\$52,650.00	\$25,424.50	\$63,450.00	\$63,450.00		
001.428.0510.5191.0000.0000	OTHER SALARIES	\$15,976.80	\$11,472.00	\$7,818.24	\$6,201.00	\$6,201.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$1,348,881.17	\$1,448,877.00	\$602,279.93	\$1,509,864.00	\$1,509,864.00		
001.411.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$493.71	\$675.00	\$435.00	\$675.00	\$500.00		
001.411.0520.5242.0000.0000	REPAIR/MAINT PROPEQUI	\$0.00	\$400.00	\$0.00	\$400.00	\$150.00		
001.411.0520.5245.0000.0000	VEHICLE SERVICE	\$169.50	\$600.00	\$356.92	\$600.00	\$450.00		

Town of Scituate

400 Total DPW W-Depts #'s-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Advisory Committee
001.411.0520.5271.0000.0000	RENTALS EQUIP/FACILITIE	\$3,826.04	\$1,260.00	\$1,016.05	\$1,260.00		\$1,260.00	
001.411.0520.5308.0000.0000	TRAINING	\$40.00	\$1,600.00	\$870.00	\$1,600.00		\$1,000.00	
001.411.0520.5309.0000.0000	TECHNICAL SERVICES	\$19,669.99	\$30,000.00	\$5,235.05	\$30,000.00		\$30,000.00	
001.411.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$137.00	\$1,000.00	\$0.00	\$1,000.00		\$750.00	
001.411.0520.5343.0000.0000	BINDING & PRINTING	\$593.00	\$1,200.00	\$0.00	\$1,200.00		\$750.00	
001.411.0520.5344.0000.0000	POSTAGE	\$583.34	\$600.00	\$253.67	\$600.00		\$600.00	
001.411.0520.5346.0000.0000	LEGAL ADVERTISING	\$739.53	\$1,400.00	\$492.96	\$1,400.00		\$1,200.00	
001.411.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$21.20	\$0.00	\$0.00	\$0.00		\$0.00	
001.411.0520.5731.0000.0000	PROFESSIONAL DURS & SL	\$479.90	\$750.00	\$54.95	\$750.00		\$600.00	
001.421.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$72.40	\$0.00	\$0.00	\$0.00		\$0.00	
001.421.0520.5242.0000.0000	REPAIR/MAINT PROPEQUIF	\$546.40	\$400.00	\$0.00	\$400.00		\$400.00	
001.421.0520.5271.0000.0000	RENTALS EQUIP/FACILITIES	\$449.29	\$100.00	\$0.00	\$100.00		\$50.00	
001.421.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$82.00	\$200.00	\$0.00	\$200.00		\$100.00	
001.421.0520.5343.0000.0000	BINDING & PRINTING	\$0.00	\$300.00	\$0.00	\$300.00		\$175.00	
001.421.0520.5344.0000.0000	POSTAGE	\$3.30	\$400.00	\$0.00	\$400.00		\$175.00	
001.421.0520.5346.0000.0000	LEGAL ADVERTISING	\$111.00	\$900.00	\$0.00	\$900.00		\$750.00	
001.421.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$100.00	\$100.00	\$0.00	\$100.00		\$0.00	
001.422.0520.5213.0000.0000	ELECTRICITY	\$2,772.71	\$13,000.00	\$0.00	\$0.00		\$0.00	
001.422.0520.5213.0000.0000	NATURAL GAS	\$203.01	\$3,000.00	\$0.00	\$0.00		\$0.00	
001.422.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$1,162.89	\$200.00	\$395.00	\$395.00		\$750.00	
001.422.0520.5242.0000.0000	REPAIR/MAINT PROPEQUIF	\$98,299.48	\$135,000.00	\$37,071.68	\$137,809.00		\$135,000.00	
001.422.0520.5245.0000.0000	VEHICLE SERVICE	\$3,112.55	\$13,000.00	\$1,520.88	\$13,000.00		\$7,500.00	
001.422.0520.5271.0000.0000	RENTAL EQUIP/FACILITIES	\$144,265.85	\$111,698.76	\$71,746.09	\$114,500.00		\$114,500.00	
001.422.0520.5308.0000.0000	TRAINING	\$0.00	\$415.00	\$0.00	\$2,415.00		\$2,415.00	
001.422.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$515.00	\$0.00	\$330.00	\$415.00		\$415.00	

Town of Situate

400 Total DPW W-Depts #'s-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance Round to whole dollars Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.422.0520.6543.0000.0000	BINDING & PRINTING	\$139.02	\$250.00	\$0.00	\$250.00	\$100.00		
001.422.0520.6544.0000.0000	POSTAGE	\$250.45	\$125.00	\$12.52	\$200.00	\$200.00		
001.422.0520.6389.0000.0000	INTERDEPARTMENTAL SER	\$11,488.31	\$18,000.00	\$6,853.76	\$18,000.00	\$14,000.00		
001.422.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$955.00	\$4,300.00	\$389.00	\$1,500.00	\$1,000.00		
001.429.0520.6211.0000.0000	ELECTRICITY	(\$588.68)	\$0.00	\$0.00	\$0.00	\$0.00		
001.429.0520.6213.0000.0000	NATURAL GAS	\$1,650.83	\$0.00	\$0.00	\$0.00	\$0.00		
001.429.0520.6241.0000.0000	OFFICE MACHINE MAINT	\$0.00	\$275.00	\$0.00	\$150.00	\$100.00		
001.429.0520.6242.0000.0000	REPAIR/MAINT PROPEIQ	\$19,828.95	\$32,000.00	\$17,795.49	\$35,000.00	\$33,000.00		
001.429.0520.6245.0000.0000	VEHICLE SERVICE	\$2,408.57	\$4,200.00	(\$168.85)	\$4,200.00	\$4,200.00		
001.429.0520.6271.0000.0000	RENTAL EQUIP/FACILT	\$73,841.81	\$94,200.00	\$26,503.87	\$100,900.00	\$95,200.00		
001.429.0520.6306.0000.0000	TRAINING	\$0.00	\$350.00	\$0.00	\$350.00	\$0.00		
001.429.0520.6309.0000.0000	TECHNICAL SERVICES	\$0.00	\$200.00	\$0.00	\$200.00	\$100.00		
001.429.0520.6321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00		
001.429.0520.6544.0000.0000	POSTAGE	\$4.60	\$100.00	\$0.00	\$100.00	\$30.00		
001.429.0520.6989.0000.0000	INTERDEPARTMENTAL SER	\$8,814.74	\$9,000.00	\$1,057.03	\$9,000.00	\$8,500.00		
001.429.0520.6771.0000.0000	MILEAGE REIMBURSEMENT	\$97.20	\$0.00	\$0.00	\$0.00	\$0.00		
001.429.0520.6731.0000.0000	PROFESSIONAL DUES & SL	\$581.00	\$366.00	\$75.00	\$600.00	\$375.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$397,799.99	\$481,763.76	\$172,106.07	\$480,989.00	\$456,325.00		
001.411.0540.5420.0000.0000	OFFICE SUPPLIES	\$669.45	\$1,100.00	\$1,108.06	\$1,100.00	\$925.00		
001.411.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$0.00	\$360.00	\$0.00	\$350.00	\$0.00		
001.411.0540.5425.0000.0000	PRINTING & FORMS	\$1,393.40	\$500.00	\$38.95	\$500.00	\$300.00		
001.411.0540.5431.0000.0000	EQUIPMENT PARTS	\$41.13	\$100.00	\$0.00	\$100.00	\$50.00		
001.411.0540.5480.0000.0000	VEHICLE SUPPLIES	\$0.00	\$200.00	\$58.14	\$200.00	\$150.00		
001.411.0540.5481.0000.0000	FUELS & LUBRICANTS	\$2,132.03	\$3,750.00	\$832.32	\$3,750.00	\$2,500.00		

Town of Scituate

400 Total DPW W-Depts #'s-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expanded	FY15 Approp	FY15 Expanded to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.411.0540.5424.0000.0000	TOOLS & EXPENDABLES	\$38.67	\$200.00	\$106.65	\$200.00	\$200.00	\$200.00	
001.411.0540.5581.0000.0000	CLOTHING	\$444.98	\$450.00	\$0.00	\$450.00	\$750.00	\$750.00	
001.421.0540.5420.0000.0000	OFFICE SUPPLIES	\$444.14	\$600.00	\$0.00	\$600.00	\$425.00	\$425.00	
001.421.0540.5425.0000.0000	PRINTING & FORMS	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
001.422.0540.5420.0000.0000	OFFICE SUPPLIES	\$824.22	\$750.00	\$73.58	\$750.00	\$300.00	\$300.00	
001.422.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$3,113.11	\$7,200.00	\$1,875.70	\$7,200.00	\$5,000.00	\$5,000.00	
001.422.0540.5430.0000.0000	BUILDING SUPPLIES	\$4,009.42	\$4,000.00	\$1,956.61	\$4,000.00	\$4,200.00	\$4,200.00	
001.422.0540.5431.0000.0000	EQUIPMENT PARTS	\$32,467.73	\$31,500.00	\$10,217.19	\$31,500.00	\$30,000.00	\$30,000.00	
001.422.0540.5433.0000.0000	ROADWAY MAINT SUPPLIES	\$60,965.12	\$68,000.00	\$44,093.72	\$73,995.00	\$70,000.00	\$70,000.00	
001.422.0540.5434.0000.0000	TRAFFIC CONTROL SUPPLI	\$11,758.67	\$15,000.00	\$6,518.50	\$15,825.50	\$13,000.00	\$13,000.00	
001.422.0540.5445.0000.0000	CLEANING SUPPLIES	\$409.30	\$1,700.00	\$0.00	\$1,700.00	\$600.00	\$600.00	
001.422.0640.5480.0000.0000	VEHICLE SUPPLIES	\$577.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
001.422.0540.5461.0000.0000	FUELS & LUBRICANTS	\$55,580.77	\$52,000.00	\$16,194.50	\$52,000.00	\$55,400.00	\$55,400.00	
001.422.0540.5581.0000.0000	CLOTHING	\$5,400.00	\$6,000.00	\$4,800.00	\$6,000.00	\$6,000.00	\$6,000.00	
001.429.0540.5420.0000.0000	OFFICE SUPPLIES	\$51.76	\$425.00	\$103.33	\$425.00	\$300.00	\$300.00	
001.429.0540.5423.0000.0000	SPECIAL AGENCY SUPPL	\$11,944.86	\$13,648.32	\$9,959.78	\$15,000.00	\$15,000.00	\$15,000.00	
001.429.0540.5430.0000.0000	BUILDING SUPPLIES	\$2,914.46	\$9,000.00	\$1,552.47	\$9,000.00	\$3,200.00	\$3,200.00	
001.429.0540.5431.0000.0000	EQUIPMENT PARTS	\$18,803.63	\$25,000.00	\$6,150.92	\$25,000.00	\$21,000.00	\$21,000.00	
001.429.0540.5451.0000.0000	CLEANING SUPPLIES	\$1,715.39	\$1,000.00	\$389.81	\$1,000.00	\$1,100.00	\$1,100.00	
001.429.0540.5462.0000.0000	LANDSCAPING SUPPLIES	\$12,697.41	\$12,000.00	\$2,377.33	\$12,000.00	\$12,000.00	\$12,000.00	
001.429.0540.5480.0000.0000	VEHICLE SUPPLIES	\$792.04	\$750.00	\$176.19	\$1,500.00	\$750.00	\$750.00	
001.429.0540.5481.0000.0000	FUELS & LUBRICANTS	\$37,612.03	\$32,000.00	\$16,004.23	\$32,000.00	\$32,000.00	\$32,000.00	
001.429.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$555.37	\$750.00	\$151.73	\$1,400.00	\$600.00	\$600.00	
001.429.0540.5581.0000.0000	CLOTHING	\$5,400.00	\$6,000.00	\$4,800.00	\$6,000.00	\$5,875.00	\$5,875.00	
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$272,796.32	\$284,273.32	\$130,450.69	\$303,645.50	\$281,725.00	\$281,725.00	

Town of Situate

400 Total DPW W-Depts #'s-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance Round to whole dollars Account on new page

Account	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.411.0580.5863.0000.0000	\$125.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
001.411.0580.5856.0000.0000	\$202,316.06	\$400,000.00	\$31,652.16	\$400,000.00	\$400,000.00	\$400,000.00	
001.422.0580.5851.0000.0000	\$9,094.79	\$9,400.00	\$7,316.95	\$2,598.00	\$5,000.00	\$5,000.00	
001.422.0580.5853.0000.0000	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	
001.429.0580.5851.0000.0000	\$0.00	\$20,000.00	\$13,546.27	\$11,400.00	\$11,400.00	\$11,400.00	
SCHEDULE: CAPITAL OUTLAY - 0580	\$211,536.59	\$429,500.00	\$52,515.38	\$414,098.00	\$416,400.00	\$416,400.00	
Grand Total:	\$2,230,814.07	\$2,654,414.08	\$957,352.07	\$2,706,577.50	\$2,664,314.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: FACILITIES

MISSION STATEMENT:

Provide efficient and cost effective management and programs to effectively manage all Town owned and operated buildings, including six schools.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- 1.) Develop Transition Plans for Building Projects
 - A.) Develop a plan for buildings that will not be in use after building projects are completed.
 - B.) Develop capital building plans to potentially re-use the existing Police Station and Fire Station 2.
- 2.) Implement Phase II of ESCO Program into the appropriate Town Buildings:
 - A.) Develop phase II timeline and measures. (Winter 2015)
 - B.) Approve selected work (Winter/Spring 2015)
 - C.) Commence work with Ameresco and monitor implementation of work (Spring 2015).
 - D.) Produce return on investment results from Phase I energy savings measures, which will show utility savings.
- 3.) Represent the Town for planning, construction and operations of (3) three new Buildings:
 - A.) Scituate Middle School: Attend weekly job meetings, coordinate site supervision and troubleshoot problems.
 - B.) Public Safety: Attend weekly job meetings, coordinate site supervision and troubleshoot problems.
 - C.) Library: Assist OPM in temporary location, construction and move-in of Library Project.
 - D.) Work with Public Building Committee and School Building Committee to insure flow of communication and resolving issues during construction.
- 4.) Create service contracts for town-wide service providers and join Custodial Collaborative
 - A.) Join ten local communities in a collaborative to purchase custodial supplies. (July, 2015)
 - B.) Complete service contracts for remaining building services. (HVAC, Elevator, Fire Alarms).
 - C.) Develop better purchase procedures to take advantage of purchase programs available.
- 5.) Develop five year Capital plan for each Town and school facility.
 - A.) Complete building profile.
 - B.) Review Capital needs with building owners/users.
 - C.) Develop robust operation and maintenance plan for all new facilities.
- 6.) Identify and implement additional and new security measures in municipal buildings.
 - A.) Explore the feasibility of a "card access" entry system, in municipal buildings.
 - B.) Add video monitoring in needed locations.

MAJOR BUDGET COMPONENTS:

Personal Services	\$ 232,805	61%
Utilities	\$ 86,900	24%
Repair & Maint.	\$30,000	8%
Fees	\$12,300	4%
Technical Serv.	\$11,400	3%

FY 2016 RISKS AND CHALLENGES:

The welcome addition of our maintenance worker is a very positive step. However, the facilities budget is still relatively new and will need additional funding to support the increased "in-house work".

Proposing and securing the appropriate funding, to operate (3) three new buildings.

The Library temporary re-location, "fit-out" of the Harbor Community Building, renovation and occupancy of the renovated library will be a large and time consuming task.

Daily involvement in the proposed construction of a new middle school and public safety building will be a large and time consuming task.

Assessing and identifying (both in need and costs) the actual needs in municipal buildings, which are not affected by new construction projects. The Facilities Master Plan Committee has made a preliminary report on inefficiencies and concerns at these buildings. Costs will need to be associated with those recommendations.

DEPARTMENTAL ACCOMPLISHMENTS:

- 95% completion of Phase I ESCO initiative.
- Identify and remediate additional building problems, using ESCO funding:
 - A.) Window tinting at Town Hall and Police Station
 - B.) Install new HVAC system in sleeping quarters at Fire Headquarters.
 - C.) Additional Exterior Lighting at Highway & Grounds, Town Hall, Cushing, Jenkins and Wampatuck schools.
 - D.) Additional Energy management upgrades on high school air handling and unit ventilators.
 - E.) New Town Hall boilers
 - F.) Gates school unit ventilation repairs
 - G.) Repairs to various supply and exhaust fans at High school and Cushing school.
 - H.) Additional controls to monitor unit ventilators in Cushing school.
 - I.) Electrical repairs and safety adjustments at Cushing school.
 - J.) Egypt Beach pump house exhaust fan and damper replacement.
- Upgrade Police Station Dispatch area.
- Hire and training of facilities maintenance worker.
- Continued roof, HVAC, plumbing, door, window and electrical improvements at SHCB.
- Develop and install new service counter for Treasures Collectors office and new safer access for the Treasurer's office.
- Complete bathroom modifications at Maritime Center; creating more storage and additional access for caterers.
- Conduct data monitoring at Hunters Pond.
- Assisted in securing additional "Green Communities act" monies, into four ESCO Energy Savings Measures.
- Participated in Public Facilities Master Plan Committee and attended eight meetings and provide information and feedback to the committee. Acted as secretary for the committee.
- Participated as a member in new Middle School Building Committee.
- Participate in "working group" for Middle School Building Committee; reviewing and developing plans, specs, technical details and making recommendations to the Middle School Building Committee.
- Secured LED light bulbs through a state program at no cost for municipal buildings and schools, (approx. 1,300 lamps).

Town of Situate

Budget 410 Facilities

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.410.0510.5110.0000.0000	REGULAR SALARIES	\$161,112.53	\$205,433.00	\$78,867.57	\$221,837.00	\$221,837.00		
001.410.0510.5120.0000.0000	OVERTIME	\$6,347.55	\$6,450.00	\$1,504.07	\$6,450.00	\$6,450.00		
001.410.0510.5130.0000.0000	LONGEVITY	\$1,600.00	\$1,600.00	\$0.00	\$1,650.00	\$1,650.00		
001.410.0510.5180.0000.0000	PART-TIME SALARIES	\$1,361.92	\$0.00	\$3,153.92	\$0.00	\$0.00		
001.410.0510.5191.0000.0000	OTHER SALARIES	\$0.00	\$2,868.00	\$0.00	\$2,868.00	\$2,868.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$170,422.00	\$216,351.00	\$83,525.56	\$232,805.00	\$232,805.00		
001.410.0520.5211.0000.0000	ELECTRICITY	\$21.05	\$0.00	\$0.00	\$0.00	\$0.00		
001.410.0520.5211.0008.0000	ELECTRICITY - TH COMPLE	\$54,037.07	\$43,000.00	\$15,826.78	\$47,000.00	\$58,000.00		
001.410.0520.5211.0009.0000	ELECTRICITY - HARBOR OC	\$7,211.56	\$8,400.00	\$2,458.60	\$8,400.00	\$8,400.00		
001.410.0520.5213.0000.0000	NATURAL GAS	\$17.51	\$0.00	\$0.00	\$0.00	\$0.00		
001.410.0520.5213.0006.0000	NATURAL GAS - TH COMPLI	\$33,500.85	\$29,000.00	\$3,020.61	\$25,000.00	\$20,000.00		
001.410.0520.5213.0009.0000	NATURAL GAS - HARBOR C	\$0.00	\$4,500.00	\$0.00	\$6,500.00	\$6,500.00		
001.410.0520.5241.0000.0000	OFFICE MACHINE MAINTEN	\$84.00	\$200.00	\$49.46	\$200.00	\$100.00		
001.410.0520.5242.0000.0000	REPAIR/MAINT PROPE/EQUI	\$23,576.47	\$20,000.00	\$8,383.90	\$30,000.00	\$25,000.00		
001.410.0520.5245.0000.0000	VEHICLE SERVICE	\$197.47	\$400.00	\$566.63	\$500.00	\$750.00		
001.410.0520.5270.0000.0000	RENTALS & LEASES	\$1,018.00	\$200.00	\$57.00	\$200.00	\$125.00		
001.410.0520.5271.0000.0000	RENTALS EQUIP	\$135.31	\$300.00	\$0.00	\$300.00	\$200.00		
001.410.0520.5281.0000.0000	RUBBISH REMOVAL	\$137.76	\$700.00	\$0.00	\$600.00	\$200.00		
001.410.0520.5305.0000.0000	SUPPORT STAFF & TRAININ	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00		
001.410.0520.5308.0000.0000	TRAINING	\$125.00	\$500.00	\$0.00	\$500.00	\$600.00		
001.410.0520.5309.0000.0000	TECHNICAL SERVICES	\$0.00	\$11,400.00	\$0.00	\$11,400.00	\$11,000.00		
001.410.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$800.00	\$0.00	\$1,800.00	\$500.00		
001.410.0520.5341.0000.0000	TELEPHONE	\$0.00	\$0.00	\$0.00	\$600.00	\$925.00		

Town of Scituate

Budget 410 Facilities

Fiscal Year: 2014-2015

Print accounts with zero balance
 Round to whole dollars
 Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Data	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.410.0520.5343.0000.0000	BONDING/PRINTING	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	
001.410.0520.5344.0000.0000	POSTAGE	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00	
001.410.0520.5382.0000.0000	CUSTODIAL SERVICES	\$108.16	\$4,000.00	\$0.00	\$3,000.00	\$1,000.00		
001.410.0520.5481.0000.0000	FUELS & LUBRICANTS	\$286.00	\$0.00	\$381.60	\$0.00	\$0.00		
001.410.0520.5731.0000.0000	PROFESSIONAL DUES	\$210.00	\$210.00	\$210.00	\$210.00	\$210.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$120,666.21	\$123,740.00	\$30,964.63	\$136,840.00	\$133,810.00		
001.410.0540.5400.0000.0000	MATERIALS & SUPPLIES	\$213.95	\$1,000.00	\$5.40	\$5,000.00	\$2,000.00		
001.410.0540.5420.0000.0000	OFFICE SUPPLIES	\$606.67	\$300.00	\$119.68	\$300.00	\$300.00		
001.410.0540.5421.0000.0000	MERCHANDISE SUPPLIES	\$0.00	\$0.00	\$102.93	\$0.00	\$0.00		
001.410.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$301.75	\$0.00	\$629.14	\$0.00	\$750.00		
001.410.0540.5425.0000.0000	PRINTING & FORMS	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00		
001.410.0540.5430.0000.0000	BUILDING SUPPLIES	\$1,237.44	\$2,000.00	\$0.00	\$10,000.00	\$2,000.00		
001.410.0540.5431.0000.0000	EQUIPMENT PARTS	\$38.02	\$1,000.00	\$46.41	\$1,000.00	\$500.00		
001.410.0540.5451.0000.0000	CLEANING SUPPLIES	\$54.08	\$2,500.00	\$116.35	\$1,500.00	\$0.00		
001.410.0540.5451.0009.0000	CLEANING SUPPLIES - TH C	\$2,942.18	\$7,000.00	\$2,279.63	\$6,000.00	\$7,000.00		
001.410.0540.5480.0000.0000	VEHICLE SUPPLIES	\$0.00	\$100.00	\$187.13	\$100.00	\$0.00		
001.410.0540.5481.0000.0000	FUELS & LUBRICANTS	\$1,033.33	\$1,000.00	\$445.42	\$1,500.00	\$1,300.00		
001.410.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$0.00	\$500.00	\$0.00	\$1,500.00	\$500.00		
001.410.0540.5581.0000.0000	CLOTHING	\$0.00	\$650.00	\$1,200.00	\$1,900.00	\$650.00		
001.410.0540.5702.0000.0000	EMERGENCY MGMT	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$750.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$6,927.42	\$17,050.00	\$5,132.09	\$29,900.00	\$15,750.00		
001.410.0580.5854.0000.0000	FURNISHING/EQUIPMENT F	\$0.00	\$5,000.00	\$591.58	\$5,000.00	\$5,000.00		
001.410.0580.5855.0000.0000	PUBLIC BUILDINGS	\$26,151.50	\$96,110.00	\$6,588.23	\$71,000.00	\$158,149.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$26,151.50	\$101,110.00	\$7,169.81	\$76,000.00	\$163,149.00		

Town of Situate

Budget 410 Facilities

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
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Grand Total: \$324,167.13 \$458,251.00 \$126,792.09 \$475,545.00 \$645,514.00

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Department of Public Works

MISSION STATEMENT

To provide the residents and property owners of Scituate the following services while complying to all laws:

1. Maintain roads, parks, cemeteries and playgrounds.
2. Delivery of fresh potable water to all residents and provide proper fire protection for residential and commercial properties.
3. Disposal of municipal solid waste in a responsible manner while encouraging recycling.
4. Managing the collection and treatment of sanitary waste to all connected customers.
5. Managing all infrastructure construction projects.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. **Roadways:** Improve the quality of the public streets in Scituate while implementing bottom up roadway management plan. This starts with the replacement or repair of the underground utilities then the rebuilding of the road after settlement has occurred.
2. **Sewer:** Create additional sewer capacity by implementing I/I procedures. This shall include further sewer inspections and repairs in areas prone to flooding along the coast.
3. **Water:** Improve the water distribution system and eliminate brown water by removing 7 to 8 miles of pre-1935 ductile iron water pipes. Continue to search for innovative ways to clean pipes and improve the water system.
4. **Transfer Station:** Work with the South Shore Recycling Consortium to look for way to increase the Town's recycling rate. Working to design and fund a plan to provide backup power to the transfer station to make it available to residents during storms and power outages.
5. **Improve Roadway Safety:** Provide thru engineering and traffic data, improvements to the Beaver Dam and Tilden Road intersection. Once this intersection is completed the intersection at First Parish and Country Way will be evaluated after the water line at that location is replaced. This will improve the corridor of access to the Harbor from 3A.
6. **Foreshore Protection:** Manage and implement the \$4,000,000 dollar grant on Oceanside Drive. Continue routine maintenance at all sections of public foreshore protection. Continue to work with CZM (Costal Zone Management) in studying beach nourishment for North Scituate Beach along Glades Road.

MAJOR BUDGET COMPONENTS

DPW	Budget	Families Served	Cost per family per year
Sewer Department	\$3,449,000	3,000	\$1,150
Water Department	\$2,977,000	8,000	\$372
Highway and Grounds	\$1,870,000	8,000	\$234
Transfer Station	\$1,318,000	5,000	\$263
Engineering	\$ 701,000	8,000	\$88
Foreshore Protection	\$ 500,000	8,000	\$62
Snow and Ice	\$ 495,000	8,000	\$62
Street Lights	\$ 198,000	8,000	\$24
Administration	\$ 126,000	8,000	\$16

FY 2016 RISKS AND CHALLENGES

1. **Highway:** To continue to make road and intersection improvements that comply with updated traffic standards mandated by MUTCD while maintaining residents' perceptions that the improvements will be safer in the long term and not take away from Scituate's character and charm.
2. **Water:** To continue operations during the replacement of 7 miles of distribution system as part of the Town's plan to update the water distribution system.
3. **Sewer:** Challenging regulatory permit requirements will increase the amount of WWTP effluent testing and add additional treatment requirements to meet the NEPDES permit.
4. **Transfer:** As contracts and costs for disposal increase, the challenge is to manage the station to save money to avoid a future sticker fee increase.
5. **Engineering:** Oversee \$4,000,000 dollar seawall grant construction as well as 7 miles of cast iron water main replacement and all other town projects and CPC projects.
6. **Foreshore Protection:** Working with residents to understand and accept the Town's easements policy while making significant improvements to the foreshore infrastructure.

DEPARTMENTAL ACCOMPLISHMENT

1. **Highway:**
 - A. Repaved the Woodland Road, Lotus Ave, King's Way and Edith Holmes.
 - B. Worked with water department to install a new outdoor shower and improve parking lot at Peggotty Beach.
 - C. Placed over 100 tons of asphalt in pothole repair on the Town's roadways
2. **Public Grounds:**
 - A. Maintained all Town fields with grass cutting and striping during very challenging water restrictions and a hot summer.
 - B. Removed over 50 dead and dying trees from the public right of way.
3. **Water: Department:**
 - A. Replaced 7 miles of pre-1935 cast iron water lines on Woodland Road, Hathorly, Ann Vinal, Otis, Beal, Allen, Harbor Heights, Country Way and Porter Streets.
 - B. Worked with outside firms to locate all gates and pipes to integrate into GIS system.
 - C. Faced a challenging year with water restrictions and drought that brought the reservoir down to very low levels of reserve water.
4. **Wastewater:**
 - A. Worked to reduce I/I by relining 1008 feet of sewer laterals and sealing 64 sewer manholes.
 - B. Started the process of connecting the 310 homes in the Musquashicut Pond area that were recently provided access to sewer.
5. **Engineering:**
 - A. Project managed the replacement of 7 miles of pre-1935 water lines.
 - B. Completed the repairs and upgrades to the foreshore protection at the Lighthouse at Rebecca Rd.
 - C. Submitted and received a grant for \$4,000,000 to make repairs to Oceanside Drive foreshore protection.
 - D. Submitted and received a grant to study to study the nourishment of North Scituate Beach adjacent to Glades Rd.

Town of Attitash

Budget-421 DPW Administration

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance

Definition: FY16 Completed Budget

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.421.0510.5110.0000.0000	REGULAR SALARIES	\$95,302.89	\$124,945.00	\$8,948.75	\$133,164.00	\$133,164.00		
001.421.0510.5160.0000.0000	LONGEVITY	\$314.30	\$225.00	\$0.00	\$1,288.00	\$1,288.00		
001.421.0510.5181.0000.0000	OTHER SALARIES	\$1,467.84	\$211.00	\$94.43	\$222.00	\$222.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$97,085.03	\$122,381.00	\$9,043.18	\$134,674.00	\$134,674.00		
001.421.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$72.40	\$0.00	\$0.00	\$0.00	\$0.00		
001.421.0520.5242.0000.0000	REPAIR/MAINT PROPEQUIH	\$546.40	\$400.00	\$0.00	\$400.00	\$400.00		
001.421.0520.5271.0000.0000	RENTALS EQUIP/FACILITIES	\$449.29	\$100.00	\$0.00	\$100.00	\$80.00		
001.421.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$82.00	\$200.00	\$0.00	\$200.00	\$100.00		
001.421.0520.5343.0000.0000	BINDING & PRINTING	\$0.00	\$300.00	\$0.00	\$300.00	\$175.00		
001.421.0520.5344.0000.0000	POSTAGE	\$3.30	\$400.00	\$0.00	\$400.00	\$175.00		
001.421.0520.5346.0000.0000	LEGAL ADVERTISING	\$111.00	\$900.00	\$0.00	\$900.00	\$750.00		
001.421.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$1,364.39	\$2,400.00	\$0.00	\$2,400.00	\$1,680.00		
001.421.0540.5420.0000.0000	OFFICE SUPPLIES	\$444.14	\$600.00	\$0.00	\$600.00	\$425.00		
001.421.0540.5426.0000.0000	PRINTING & FORMS	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$444.14	\$700.00	\$0.00	\$700.00	\$525.00		
	Grand Total:	\$98,893.56	\$125,481.00	\$9,043.18	\$137,774.00	\$136,879.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Engineering

MISSION STATEMENT:

The Engineering Department is dedicated to providing professional and cost effective technical engineering services to the citizens of the Town of Scituate and other Departments, Boards and Commissions. Our efforts are focused on providing a high level of expertise for planning, design and quality construction management of all public works improvement projects while maintaining budgets and timelines.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Significant improvements to the municipal water system focusing on the elimination of unlined cast iron water mains throughout Town.
 - a. Prepare and process three RFP's for the next phase of water main improvements
 - b. Provide construction inspection oversight, project coordination and payment requisitions
2. Manage and implement the \$2 Million grant received by the Office of Energy and Environmental Affairs and \$2 million loan for the engineering, design and construction of approximately 760 feet of new seawall along Oceanside Drive.
 - a. Coordinate the design of the new seawall with a foreshore consultant during the winter of 2015
 - b. Pursue and obtain easements from the abutting property owners
 - c. Oversee construction of the new concrete seawall, revetment and splash pad during the summer of 2015
3. Manage and oversee the Green Infrastructure grant received by Office of Energy and Environmental Affairs for the engineering & design for the nourishment of North Scituate Beach. Following the study and design process, the Department will manage the nourishment of the North Scituate Beach and pursue funding as it becomes available from the Army Corps of Engineers, Federal Emergency Management Agency, Community Preservation Commission and other sources.
4. Improvements to the existing stormwater system throughout Town for improved water quality and compliance with State MS4 discharge permits. Investigate proposed revisions to the regulations and take steps towards compliance with outfall treatment anticipated in 2015.
 - a. Size and install a new hydrodynamic separator to an existing stormwater discharge on Country Way
5. Prepare engineering, design and construction packages for CPC Projects.
 - a. Prepare the design and construction specification package for improvements to the Humarock Beach parking lot including stormwater improvements and basketball court.
 - b. Provide assistance in the preparation of the RFP and contract award for the design of the new skate park.
 - c. Provide design and construction assistance for Tilden Trail South and Vinal Avenue
6. Manage and develop a preferred approach to continued infiltration and inflow reduction efforts.

- a. Review the rehabilitation program and documented field investigation studies obtained from prior efforts
 - b. Continue repairs in the high priority areas as outlined in the Sewer System Evaluation Survey
7. Coordinate and oversee the repairs provided through the reimbursement from FEMA for roadway damages incurred during Hurricane Sandy.
 - a. Central Avenue
 - b. Rebecca Avenue
 - c. Oceanside Drive
 - d. Glades Road
 8. Develop a program to continue efforts to update the Towns Benchmark System
 - a. GPS Control points shall be set with coordinates and a vertical control network shall be developed for selected areas in Town.
 9. Coordinate and oversee the repairs provided through the reimbursement from FEMA for Forcshore damages incurred during Hurricane Sandy.
 - a. 1st, 2nd and 3rd Cliff
 - b. Sand Hills
 - c. Egypt Beach
 - d. North Scituate Beach
 - e. Minot

MAJOR BUDGET COMPONENTS

Seawall & Road Spending \$400,000.00

Personnel \$242,876.00

Technical Services \$30,000.00

FY 2016 RISKS AND CHALLENGES

Limited staffing has challenged the Department with significant infrastructure improvements occurring throughout Town

Grant applications and plan preparation for submission can be extremely time consuming. The Department has focused on grants with a high success rate of being awarded. The Engineering Department has had an outstanding success rate for those grants offered through the Executive Office of Energy and Environmental Affairs.

DEPARTMENTAL ACCOMPLISHMENTS

Completed improvements to the Lighthouse Point foreshore protection

Successful management of four water main construction contracts on Hatherly Road, Ann Vinal Road, Lighthouse Road, Rebecca Road, Beal Place, Otis Place, Allen Place, Harbor Heights, Meetinghouse Lane, Greenfield Lane, Porter Road, Harbor View Road, Glades Road, Tilden Avenue, Woodland Road and a portion of Hazel Avenue and Country Way. The four contracts replaced 6.9 miles of new water main servicing 511 homes.

Repairs were made to the Musquashicut Pond Barrier following a winter storm to provide storm protection to local homes and roadways.

Implement a new trailer mounted electronic sign message board to alert residents of ongoing roadway work

Successfully manage the installation of two new basketball courts at the Wampatuck and Cushing Elementary Schools

Continued transformation of record documents and plans into electronic files

Procurement and management of over 80 Contracts.

Reviewed and commented on over 25 Stormwater permit applications for compliance with local and state regulations to support the Conservation Commission and Planning Department

Issued and inspected over 150 Street opening permits

Reviewed and commented on 80 Septic Design and Repair plans for compliance with local and state regulations to support the Health Department.

Improvements to the Peggotty Beach Parking Lot included the installation of a sub base stabilization grid, additional processed gravel base material and the installation of an outdoor beach shower.

The sizing and installation of a stormwater hydrodynamic separator and grading improvements to the Highway Department parking area.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
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Town Scituate

Budget-411 Engineering

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.411.0510.5110.0000.0000	REGULAR SALARIES	\$249,815.01	\$250,786.00	\$119,469.39	\$240,651.00	\$240,651.00		
001.411.0510.6180.0000.0000	LONGEVITY	\$0.00	\$1,074.00	\$750.00	\$2,087.00	\$2,087.00		
001.411.0510.5181.0000.0000	OTHER SALARIES	\$1,088.40	\$2,508.00	\$557.71	\$2,409.00	\$2,409.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$250,903.41	\$254,368.00	\$120,777.10	\$245,347.00	\$245,347.00		
001.411.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$493.71	\$675.00	\$435.00	\$875.00	\$500.00		
001.411.0520.5242.0000.0000	REPAIR/MAINT PROPEQUIF	\$0.00	\$400.00	\$0.00	\$400.00	\$150.00		
001.411.0520.5245.0000.0000	VEHICLE SERVICE	\$169.50	\$600.00	\$356.92	\$800.00	\$450.00		
001.411.0520.5271.0000.0000	RENTALS EQUIP/FACILITIE	\$3,526.04	\$1,260.00	\$1,016.05	\$1,260.00	\$1,260.00		
001.411.0520.5303.0000.0000	TRAINING	\$40.00	\$1,600.00	\$670.00	\$1,600.00	\$1,000.00		
001.411.0520.5309.0000.0000	TECHNICAL SERVICES	\$19,659.09	\$30,000.00	\$5,235.05	\$30,000.00	\$30,000.00		
001.411.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$137.00	\$1,000.00	\$0.00	\$1,000.00	\$750.00		
001.411.0520.5343.0000.0000	BINDING & PRINTING	\$593.00	\$1,200.00	\$0.00	\$1,200.00	\$750.00		
001.411.0520.5344.0000.0000	POSTAGE	\$583.34	\$600.00	\$253.67	\$600.00	\$600.00		
001.411.0520.5345.0000.0000	LEGAL ADVERTISING	\$739.53	\$1,400.00	\$492.96	\$1,400.00	\$1,200.00		
001.411.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$479.90	\$750.00	\$54.95	\$750.00	\$600.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$26,721.11	\$39,485.00	\$8,514.60	\$38,485.00	\$37,260.00		
001.411.0540.5420.0000.0000	OFFICE SUPPLIES	\$689.46	\$1,100.00	\$1,108.06	\$1,100.00	\$925.00		
001.411.0540.5423.0000.0000	SPECIAL AGENCY SUPPLY	\$0.00	\$350.00	\$0.00	\$350.00	\$0.00		
001.411.0540.5425.0000.0000	PRINTING & FORMS	\$1,393.40	\$500.00	\$39.95	\$500.00	\$300.00		
001.411.0540.5431.0000.0000	EQUIPMENT PARTS	\$41.13	\$100.00	\$0.00	\$100.00	\$50.00		
001.411.0540.5490.0000.0000	VEHICLE SUPPLIES	\$0.00	\$200.00	\$58.14	\$200.00	\$150.00		
001.411.0540.5481.0000.0000	FUELS & LUBRICANTS	\$2,132.03	\$3,750.00	\$832.32	\$3,750.00	\$2,500.00		

Town of Scituate

Budget-411 Engineering

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin/Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.411.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$38.67	\$200.00	\$106.65	\$200.00	\$200.00		
001.411.0540.5581.0000.0000	CLOTHING	\$444.98	\$450.00	\$0.00	\$450.00	\$750.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$4,719.66	\$6,650.00	\$2,145.12	\$6,650.00	\$4,875.00		
001.411.0580.5853.0000.0000	OFFICE EQUIPMENT	\$125.75	\$0.00	\$0.00	\$0.00	\$0.00		
001.411.0580.5856.0000.0000	Roads & Seawalls	\$202,316.05	\$400,000.00	\$31,652.16	\$400,000.00	\$400,000.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$202,441.80	\$400,000.00	\$31,652.16	\$400,000.00	\$400,000.00		
Grand Total:		\$484,785.98	\$700,503.00	\$163,068.98	\$691,482.00	\$687,482.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: HIGHWAY

MISSION STATEMENT:

To manage the cost and effectiveness of the maintenance and construction of all Town roads, sidewalks, drainage systems and street signs.

FY 2016 HIGHWAY 422-GOALS:

1. Overlay First Parish Road roadway from the Town Common to R/R Tracks.
 - a. Improve the road drivability.
 - b. Reestablish the crown in the road to improve water run-off.
2. Replace sidewalk on First Parish Road from the Town Common to R/R Tracks.
 - a. Improve walking area for pedestrians.
 - b. Establish a 6 inch reveal on all curbing to improve the walker's safety.
3. Replace the drainage pipes and catch basins on First Parish Road from #251 to #264.
 - a. Update the non-functioning drain pipes and catch basins.
 - b. To keep the water off the roadway.
4. Overlay King's Way Ext and replace sidewalk
 - a. Improve the road drivability
 - b. Improve walking area for pedestrians.
5. Overlay Lotus Ave
 - a. Improve the road drivability
 - b. Improve walking area for pedestrians.
6. Overlay Pyramid Lane and replace sidewalk
 - c. Improve the road drivability.
 - d. Improve walking area for pedestrians.
7. Overlay Cairo Cir and replace sidewalk.
 - a. Improve the road drivability.
 - b. Improve walking area for pedestrians.
8. Overlay Delta Lane and replace sidewalk.
 - a. Improve the road drivability.
 - b. Improve walking area for pedestrians.
9. Repair drainage on Bailey's Causeway between Glade Rd and Buttonwood Lane.
 - a. Update the non-functioning drain pipes and catch basins.
 - b. Keep the water off the roadway.
10. Repair Lights at intersection of Beaver Dam and Tilden Road:
 - a. Install new traffic lights and control box.

MAJOR BUDGE COMPONENTS:

Personnel cost	\$581,295	56%
Road repairs supplies	\$322,000	31%
Vehicle costs	\$65,000	6%
Equipment purchases	\$55,900	6%
Police details	\$18,000	1%

FY 2016 RISKS AND CHALLENGES:

1. Stay within budget and managing unexpected costs from ocean storm clean up's, dead or dying town trees, maintenance of deteriorating roadways.
2. Highway Department has limited space for storage of equipment and materials. We are currently using several areas, including the Highway Department and Transfer Station (brine area).

DEPARTMENTAL ACCOMPLISHMENTS:

1. Accomplishments in 2015:

- a. Paving on Woodland Road, Lotus Ave, King's Way, Edith-Holmes.
- b. Installed new sidewalk on Jericho Road.
- c. Peggotty Beach, completed all site work for new outside shower.
- d. Peggotty Beach, installed 6" to 8" of $\frac{3}{4}$ dense pack material to add height to parking lot to prevent flooding at high tide.
- e. Cleaned culverts in; North Scituate, Sand Hills, Scituate Center, Greenbush area, Harbor area, Minot area, Shore Acres and West End.
- f. Cleaned out 2,500 catch basins.
- g. Completed street sweeping of all roadways and weekly sweeping of the business districts.
- h. Opened and closed all beach entrances (cleaned out sand, installed and removed Seagate's, installed and removed hand railings).
- i. Cut back roadside growth along roads and intersections, cut back growth on all sidewalks.
- j. Managed the line painting of main and secondary roadways, intersections, business districts, parking lots.
- k. Picked up trash from all Ship Shape Day locations, and all the beach associations.
- l. Cleaned up several times after major storms around coastal areas.
- m. Used over 100+ tons of asphalt to patch 40+ areas (water breaks) for the water department.
- n. Used over 100+ tons of asphalt for pot hole repairs.
- o. Scheduled delivery and pick up of all portable potty's at all beach locations.
- p. Cleaned all best management practices catch basins near reservoir (Pin Oak Drive, Hughey Road, Satuit Trail, Oakhurst Road, Eisenhower Lane, Colonial Way).
- q. Checked tree problems on all roadways throughout Spring and Fall. Scheduled town crew and contracted crew to remove 50+ dead or dying trees, and trim dead and/or broken branches.
- r. Mow, weed and edge all large plot areas (40) and small plot areas (20) around town.
- s. Weed wacked all plots (large and small) areas and around guard rails.
- t. Watered all beautification islands.
- u. Emptied trash barrels when needed in business area (62), beach areas (65), and recycle bins (20).
- v. Cut and weed wack all fields and maintained all school grounds.

- w. Maintained all ball fields from April through November.
- x. Maintained all line stripping of athletic fields.
- y. Maintained and made repairs to all playgrounds.
- z. Aerated Flannery Field (at Hatherly School) two times.
- aa. Managed cleanup of several coastal storms and 17 plow or salting events.
- bb. Trimmed trees and removed branches on Hatherly Road, Old Oaken Bucket Road, Grove Street and Maple Street.

Town of Circulate

Budget-422 Highway Department

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.422.0510.5110.0000.0000	REGULAR SALARIES	\$520,559.65	\$531,687.00	\$219,935.48	\$530,184.00	\$530,184.00		
001.422.0510.5120.0000.0000	OVERTIME	\$24,354.98	\$23,289.00	\$9,687.09	\$23,289.00	\$23,289.00		
001.422.0510.5130.0000.0000	LONGEVITY	\$7,400.00	\$7,600.00	\$4,850.00	\$7,600.00	\$7,600.00		
001.422.0510.5190.0000.0000	SEASONAL SALARIES	\$10,699.00	\$10,920.00	\$6,396.00	\$13,160.00	\$13,160.00		
001.422.0510.5191.0000.0000	OTHER SALARIES	\$16,785.10	\$15,523.00	\$7,507.92	\$7,062.00	\$7,062.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$579,798.73	\$589,019.00	\$248,376.49	\$581,295.00	\$581,295.00		
001.422.0520.5211.0000.0000	ELECTRICITY	\$2,772.71	\$13,000.00	\$0.00	\$0.00	\$0.00		
001.422.0520.5213.0000.0000	NATURAL GAS	\$203.01	\$3,000.00	\$0.00	\$0.00	\$0.00		
001.422.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$1,162.89	\$200.00	\$395.00	\$395.00	\$750.00		
001.422.0520.5242.0000.0000	REPAIR/MAINT PROP/EQUIF	\$98,209.48	\$135,000.00	\$37,071.68	\$137,809.00	\$135,000.00		
001.422.0520.5245.0000.0000	VEHICLE SERVICE	\$3,112.55	\$13,000.00	\$1,520.88	\$13,000.00	\$7,500.00		
001.422.0520.5271.0000.0000	RENTAL EQUIP/FACILITIES	\$144,265.85	\$111,898.76	\$71,746.09	\$114,600.00	\$114,600.00		
001.422.0520.5308.0000.0000	TRAINING	\$0.00	\$415.00	\$0.00	\$2,415.00	\$2,415.00		
001.422.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$515.00	\$0.00	\$330.00	\$415.00	\$415.00		
001.422.0520.5343.0000.0000	BINDING & PRINTING	\$139.02	\$250.00	\$0.00	\$250.00	\$100.00		
001.422.0520.5344.0000.0000	POSTAGE	\$250.45	\$125.00	\$12.52	\$200.00	\$200.00		
001.422.0520.5389.0000.0000	INTERDEPARTMENTAL SER	\$11,488.31	\$18,000.00	\$6,863.76	\$18,000.00	\$14,000.00		
001.422.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$955.00	\$4,300.00	\$389.00	\$1,500.00	\$1,000.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$263,074.27	\$298,988.76	\$118,328.93	\$258,484.00	\$275,880.00		
001.422.0540.6420.0000.0000	OFFICE SUPPLIES	\$824.22	\$750.00	\$73.56	\$750.00	\$300.00		
001.422.0540.5423.0000.0000	SPECIAL AGENCY SUPPLIE	\$3,113.11	\$7,200.00	\$1,875.70	\$7,200.00	\$5,000.00		
001.422.0540.5430.0000.0000	BUILDING SUPPLIES	\$4,009.42	\$4,000.00	\$1,956.61	\$4,000.00	\$4,200.00		

Town of Scituate

Budget-422 Highway Department

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin	FY16 Town	FY16 Board of Selectman	FY16 Advisory Committee
001.422.0540.5431.0000.0000	EQUIPMENT PARTS	\$32,467.73	\$31,500.00	\$10,217.19	\$31,500.00		\$30,000.00		
001.422.0540.5433.0000.0000	ROADWAY MAINT SUPPLIE	\$60,966.12	\$68,000.00	\$44,603.72	\$73,995.00		\$70,000.00		
001.422.0540.6434.0000.0000	TRAFFIC CONTROL SUPPLI	\$11,758.67	\$15,000.00	\$6,518.50	\$15,825.50		\$13,000.00		
001.422.0540.6451.0000.0000	CLEANING SUPPLIES	\$409.30	\$1,700.00	\$0.00	\$1,700.00		\$600.00		
001.422.0540.5480.0000.0000	VEHICLE SUPPLIES	\$577.23	\$0.00	\$0.00	\$0.00		\$0.00		
001.422.0540.5481.0000.0000	FUELS & LUBRICANTS	\$55,680.77	\$52,000.00	\$18,194.50	\$52,000.00		\$55,400.00		
001.422.0540.5581.0000.0000	CLOTHING	\$5,400.00	\$6,000.00	\$4,800.00	\$6,000.00		\$6,000.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$175,205.57	\$186,150.00	\$87,639.78	\$192,970.50		\$184,500.00		
001.422.0580.5851.0000.0000	EQUIPMENT	\$9,094.79	\$9,400.00	\$7,316.95	\$2,589.00		\$5,000.00		
001.422.0580.5853.0000.0000	OFFICE EQUIPMENT	\$0.00	\$100.00	\$0.00	\$100.00		\$0.00		
	SCHEDULE: CAPITAL OUTLAY - 0580	\$9,094.79	\$9,500.00	\$7,316.95	\$2,689.00		\$5,000.00		
Grand Total:		\$1,027,173.36	\$1,083,657.78	\$461,862.15	\$1,065,448.50		\$1,046,675.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: SNOW & ICE

MISSION STATEMENT:

Ensure that all public ways are safely passable in the winter.

FY 2016 SNOW & ICE 423 - GOALS

1. Develop a plow and sanding routes computerized mapping system
 - a. Create a computerized mapping system from all hand drawn maps for all plow and sanding routes this will increase the efficiency when making changes.

MAJOR BUDGET COMPONENTS:

Personnel cost	\$85,339	20%
Roadway maintenance	\$186,252	38%
Equipment	\$223,500	41%
Vehicle Supplies	\$250	1%

FY 2016 RISKS AND CHALLENGES:

1. Utilizing the brine system.
 - a. Having the system located off site from normal snow fight operations.

DEPARTMENTAL ACCOMPLISHMENTS:

1. Accomplishments in 2015:
 - a. Installed a salt shed with the ability to store 2,200 tons of salt.
 - b. Purchased a new 6 wheeled dump truck to add to our plowing fleet.

Town of Attitash

Budget-423 Snow & Ice Removal

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance Round to whole dollars Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.423.0510.5120.0000.0000	OVERTIME	\$92,527.96	\$85,399.00	\$3,245.62	\$87,109.00	\$87,109.00	\$87,109.00	
	SCHEDULE: PERSONAL SERVICES - 0510	\$92,527.96	\$85,399.00	\$3,245.62	\$87,109.00	\$87,109.00	\$87,109.00	
001.423.0520.5271.0000.0000	EQUIPMENT RENTALS	\$242,392.50	\$192,000.00	\$0.00	\$192,002.00	\$192,001.00	\$192,001.00	
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$242,392.50	\$192,000.00	\$0.00	\$192,002.00	\$192,001.00	\$192,001.00	
001.423.0540.5431.0000.0000	EQUIPMENT PARTS	\$31,039.85	\$28,000.00	\$1,895.49	\$28,000.00	\$28,000.00	\$28,000.00	
001.423.0540.5433.0000.0000	ROADWAY MAINTENANCE	\$192,315.01	\$186,252.00	\$104,152.84	\$186,252.00	\$186,252.00	\$186,252.00	
001.423.0540.5480.0000.0000	VEHICLE SUPPLIES	\$67.20	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	
001.423.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$333.84	\$3,500.00	\$89.50	\$3,500.00	\$3,500.00	\$3,500.00	
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$223,755.90	\$218,002.00	\$105,937.83	\$218,002.00	\$218,002.00	\$218,002.00	
001.423.0580.5851.0000.0000	EQUIPMENT	\$21,069.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	SCHEDULE: CAPITAL OUTLAY - 0580	\$21,069.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Grand Total:		\$579,746.00	\$495,401.00	\$109,183.45	\$497,113.00	\$497,112.00	\$497,112.00	

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Streetlights and Beacons

MISSION STATEMENT: To provide adequate street lighting for town streets, roads, intersections, crosswalks and neighborhoods while complying with the streetlight budget and policy.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Evaluate the option of assuming ownership and maintenance of streetlights.
2. Continue to enforce town policy on streetlight placement and audit current lighting locations.
3. Maintain an efficient, continuous operation of the existing street light system with National Grid and NSTAR.

MAJOR BUDGET COMPONENTS

This line item covers the cost of electricity for the Town's streetlights. The budget proposal is based upon historical data and recent price increases. National Grid and NSTAR own most of the streetlights and the Town pay for these thru a rental agreement. Traffic signals, decorative lights (Greenbush and North Scituate), clocks are billed via a meter. The Town also takes control of streetlights on newly accepted ways, which are mostly metered because the lights are not utility company standards.

2016 RISKS AND CHALLENGES

The major challenge is providing the residents the proper streetlights for safety and economy while enforcing the written policy with regards to streetlights locations.

Town of Attitash

Budget-424 Street Lights & Beacons

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.424.0620.5211.0000.0000	ELECTRICITY	\$190,000.00	\$190,000.00	\$88,812.17	\$205,000.00	\$200,000.00		
	SCHEDULE: PURCHASE OF SERVICES - 0620	\$190,000.00	\$190,000.00	\$88,812.17	\$205,000.00	\$200,000.00		
Grand Total:		\$190,000.00	\$190,000.00	\$88,812.17	\$205,000.00	\$200,000.00		

End of Report



TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: PUBLIC GROUNDS

MISSION STATEMENT:

To ensure all public grounds areas, parks, schools, playgrounds and cemeteries are attractively maintained and that all public ways are safely passable in the winter.

FY 2016 PUBLIC GROUNDS 429 - GOALS

1. Maintain Union and Cudworth Cemeteries.
 - a. Remove all over growth.
 - b. Straighten headstones at Union
 - c. Paint roadways and both cemetery's to identify all areas.
2. Conduct tree trimming on Indian Trail, Old Forge Rd, Satuit Trail and Vernon Road.
 - a. Improve roadway width on same.
 - b. Improve roadway height clearance.
3. Improve SHS practice football field.
 - a. Re-grade and re-sod deteriorated sections of field.
4. Improve softball fields at Central Park:
 - a. Re-graded and install drainage.
5. Improve baseball field near Purple Dinosaur playground:
 - a. Install new backstop
 - b. Install new benches
 - c. Re-grade infield section.

MAJOR BUDGE COMPONENTS:

Personnel cost	\$548,548	74%
Grounds	\$100,925	14%
Vehicle costs	\$36,950	5%
Equipment purchases	\$45,000	6%
Police details	\$9,000	1%

FY 2016 RISKS AND CHALLENGES:

1. Storage Space

Public Grounds has limited space for storage of equipment and materials. We are currently using five areas for storage: Minot Fire Station, Beaver Dam Road, Transfer Station (brinc arca), behind the buses SHS, and our site on Capt. Peirce Road.

DEPARTMENTAL ACCOMPLISHMENTS:

1. Accomplishments in 2015:

- a. Cut back roadside growth along roads and intersections, cut back growth on all sidewalks.
- b. Scheduled delivery and pick up of all portable potty's at all beach locations.
- c. Checked tree problems on all roadways throughout the year
- d. Scheduled town crew and contracted crew to remove 50+ dead or dying trees, and trim dead and/or broken branches.
- e. Mow, weed and edge all large plot areas (40) and small plot areas (20) around town.
- f. Weed wacked around guard rails on all main roads.
- g. Watered all beautification islands.
- h. Emptied trash barrels when needed in business area (62), beach areas (65), and recycle bins (20).
- i. Cut and weed wack all fields and maintained all school grounds.
- j. Maintained all ball fields from April through November.
- k. Maintained all line stripping of athletic fields.
- l. Maintained and made repairs to all playgrounds.
- m. Aerated Flannery Field (at Hatherly School) two times.

Town of Scituate

429 Public Grounds-Summ

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 8/30/2016

Print accounts with zero balance

Definition: FY16 Completed Budget

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin Recomm	FY16 Town Selectman	FY16 Advisory Committee
001.429.0510.5110.0000.0000	REGULAR SALARIES	\$338,352.00	\$376,279.00	\$175,950.06	\$437,099.00	\$437,099.00	
001.429.0510.5120.0000.0000	OVERTIME	\$17,012.70	\$26,194.00	\$11,641.96	\$26,194.00	\$26,194.00	
001.429.0510.5130.0000.0000	LONGEVITY	\$5,400.00	\$5,400.00	\$3,247.40	\$4,450.00	\$4,450.00	
001.429.0510.5140.0000.0000	EDUCATION	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	
001.429.0510.5180.0000.0000	PART-TIME SALARIES	\$0.00	\$10,414.00	\$0.00	\$10,454.00	\$10,454.00	
001.429.0510.5190.0000.0000	SEASONAL SALARIES	\$44,152.50	\$52,650.00	\$25,424.50	\$63,450.00	\$63,450.00	
001.429.0510.5191.0000.0000	OTHER SALARIES	\$15,976.80	\$11,472.00	\$7,819.24	\$6,201.00	\$6,201.00	
	SCHEDULE: PERSONAL SERVICES - 0510	\$420,894.00	\$492,409.00	\$224,083.16	\$548,548.00	\$548,548.00	
001.429.0520.5211.0000.0000	ELECTRICITY	(\$588.66)	\$0.00	\$0.00	\$0.00	\$0.00	
001.429.0520.5213.0000.0000	NATURAL GAS	\$1,650.83	\$0.00	\$0.00	\$0.00	\$0.00	
001.429.0520.5241.0000.0000	OFFICE MACHINE MAINT	\$0.00	\$275.00	\$0.00	\$150.00	\$100.00	
001.429.0520.5242.0000.0000	REPAIR/MAINT PROPEQ	\$19,828.95	\$32,000.00	\$17,795.49	\$35,000.00	\$33,000.00	
001.429.0520.5245.0000.0000	VEHICLE SERVICE	\$2,408.57	\$4,200.00	(\$168.85)	\$4,200.00	\$4,200.00	
001.429.0520.5271.0000.0000	RENTAL EQUIP/FACILIT	\$73,841.81	\$94,200.00	\$26,503.87	\$100,900.00	\$95,200.00	
001.429.0520.5308.0000.0000	TRAINING	\$0.00	\$350.00	\$0.00	\$350.00	\$0.00	
001.429.0520.5309.0000.0000	TECHNICAL SERVICES	\$0.00	\$200.00	\$0.00	\$200.00	\$100.00	
001.429.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	
001.429.0520.5344.0000.0000	POSTAGE	\$4.60	\$100.00	\$0.00	\$100.00	\$30.00	
001.429.0520.5389.0000.0000	INTERDEPARTMENTAL SER	\$8,914.74	\$9,000.00	\$1,057.03	\$9,000.00	\$8,500.00	
001.429.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$97.20	\$0.00	\$0.00	\$0.00	\$0.00	
001.429.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$561.00	\$365.00	\$75.00	\$600.00	\$375.00	
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$106,618.02	\$140,890.00	\$45,262.54	\$150,600.00	\$141,505.00	

Town of Scituate

429 Public Grounds-Summ

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.429.0540.5420.0000.0000	OFFICE SUPPLIES	\$51.76	\$425.00	\$103.33	\$425.00	\$300.00		
001.429.0540.5423.0000.0000	SPECIAL AGENCY SUPPL	\$1,944.86	\$13,848.32	\$9,959.78	\$15,000.00	\$15,000.00		
001.429.0540.5430.0000.0000	BUILDING SUPPLIES	\$2,914.48	\$9,000.00	\$1,552.47	\$9,000.00	\$3,200.00		
001.429.0540.5431.0000.0000	EQUIPMENT PARTS	\$18,303.63	\$25,000.00	\$5,150.92	\$25,000.00	\$21,000.00		
001.429.0540.5451.0000.0000	CLEANING SUPPLIES	\$1,715.39	\$1,000.00	\$389.81	\$1,000.00	\$1,100.00		
001.429.0540.5462.0000.0000	LANDSCAPING SUPPLIES	\$12,697.41	\$12,000.00	\$2,377.33	\$12,000.00	\$12,000.00		
001.429.0540.5460.0000.0000	VEHICLE SUPPLIES	\$732.04	\$750.00	\$176.19	\$1,500.00	\$750.00		
001.429.0540.5481.0000.0000	FUELS & LUBRICANTS	\$37,612.03	\$32,000.00	\$16,004.23	\$32,000.00	\$32,000.00		
001.429.0540.5494.0000.0000	TOOLS & EXPENDABLES	\$555.37	\$750.00	\$151.73	\$1,400.00	\$600.00		
001.429.0540.5581.0000.0000	CLOTHING	\$5,400.00	\$6,000.00	\$4,800.00	\$6,000.00	\$5,875.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$92,426.96	\$100,773.32	\$40,665.79	\$103,325.00	\$91,825.00		
001.429.0580.5851.0000.0000	EQUIPMENT	\$0.00	\$20,000.00	\$13,546.27	\$11,400.00	\$11,400.00		
	SCHEDULE: CAPITAL OUTLAY - 0580	\$0.00	\$20,000.00	\$13,546.27	\$11,400.00	\$11,400.00		
001.429.0900.5200.0000.0000	Public Grounds PY Encum 52	\$2,315.81	\$75.00	\$75.00	\$0.00	\$0.00		
001.429.0900.5400.0000.0000	Public Grounds PY Encum 54	\$41.12	\$0.00	\$0.00	\$0.00	\$0.00		
001.429.0900.5800.0000.0000	Prior Year Encumbrance	\$64,406.06	\$20,567.02	\$10,446.55	\$0.00	\$0.00		
	SCHEDULE: PRIOR YEAR ENCUMBRANCES - 0900	\$66,764.99	\$20,642.02	\$10,521.55	\$0.00	\$0.00		
001.429.0914.5890.005L.0000	Public Grounds Loader	\$0.00	\$80,000.00	\$68,382.72	\$0.00	\$0.00		
	SCHEDULE: TOWN MEETING 2014 - 0914	\$0.00	\$80,000.00	\$68,382.72	\$0.00	\$0.00		
001.429.0999.5200.0000.0000	Bills of Prior Years	\$0.00	\$151.68	\$151.68	\$0.00	\$0.00		
	SCHEDULE: BILLS OF PRIOR YEARS - 0999	\$0.00	\$151.68	\$151.68	\$0.00	\$0.00		
	DEPT: PUBLIC GROUNDS - 429	\$686,704.95	\$844,868.02	\$402,613.71	\$813,673.00	\$793,278.00		

Town of Attitash

429 Public Grounds-Summ

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
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Grand Total:	\$696,704.96	\$844,866.02	\$402,613.71	\$813,873.00	\$793,278.00		
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End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Board of Health

MISSION STATEMENT:

The mission of the Board of Health is to promote and protect public and environmental health within the community by implementing programs, enacting policies, enforcing regulations, and providing prevention services for the residents of Scituate.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL #1- To improve the living situation of individual residents and the community as a whole relative to known and unknown cases of hoarding

- A. Participate in monthly Scituate Hoarding Response Team meetings to collaborate with and coordinate departmental responses to hoarders and impacted neighbors (ongoing)
- B. Work with the members of the Scituate Hoarding Response Team to plan and conduct a Buried In Treasures Workshop (July to March)
- C. Monitor current enforcement methods and actions by other hoarding task forces and health departments and make adjustments as needed or warranted (ongoing)

GOAL #2- To revise and improve existing local septic regulations

- A. Review existing local regulations relative to those of similar cities and towns to identify deficiencies, omissions, and best practices (July to September)
- B. Solicit input from stakeholders (including but not limited to design engineers, installers, residents, abutters, Board members, and other Town officials and departments) (October to December)
- C. Incorporate information obtained, revise current local regulations, and disseminate to stakeholders (January to April)

GOAL #3 – To review, revise, and improve existing annual and temporary food permitting process (forms, fees, and procedures)

- A. Review existing Town files, forms, fees, and processes to determine current practices compared to those of other towns and cities and to identify deficiencies, omissions, and best practices (July to October)
- B. Solicit input from stakeholders (including but not limited to retail establishments, food inspector, dining establishments, citizens, and Board members) (November to January)
- C. Incorporate information obtained, revise current local procedures, forms and fee schedule, and disseminate to stakeholders (February to May)

GOAL #4 – To research and establish or formalize a policy and associated procedures associated with Board of Health requirements for pre-demolition and pre-renovation of structures in the Town

- A. Contact other Boards of Health to identify their procedures and best practices and solicit input from the Building Department (July to September)
- B. Establish and formalize a policy and fee schedule based on the best practices of other towns and cities and input from the Building Department (November to December)
- C. Disseminate to stakeholders by placing it on the Board of Health website and through collaboration with the Building Department at the time applicants apply for permits (January to ongoing)

MAJOR BUDGET COMPONENTS

The Health Department provides inspectional services for food safety; septic systems; public, semi-public and commercial pools; and recreational camps. The department also issues permits for food service and retail food establishments, including residential kitchens and mobile vendors; temporary events serving food; tobacco retailers, disposal works installers and inspectors; septic system installations; and burials. The public health nurse offers several free flu prevention clinics, conducts weekly blood pressure clinics, and participates in the Health Fair at the Scituate Harbor Community Building. The department also provides the public with reliable and accurate information on emerging public health threats or concerns, such as Ebola and Enterovirus D68. The department also responds to environmental health concerns or issues and is actively engaged in emergency preparedness, collaborating with multiple departments so that the Town can respond efficiently when an emergency occurs. To assist in this necessary planning process, the department has received and administers a federal emergency preparedness grant. The staff attends conferences and seminars, so that they can remain current on emerging trends, regulations and best practices in the varied practice of public health.

The major budget component is personal services, which is comprised of regular salaries, overtime salaries and part-time salaries for the health director, public health nurse and administrative assistant. These salaries account for approximately 88% of the department budget. Technical services account for 8% of the remaining budget.

FY 2016 RISKS AND CHALLENGES

There are several known and likely unknown hoarders in Scituate, many of whom have a long history of this and related behaviors. Many of these residents are resistant to change or intervention and many do not have a support system to facilitate changes necessary for their health and safety and that of their neighborhoods. These cases require a variety of resources, collaboration with Town and external personnel with specific areas of expertise, and a significant time commitment to facilitate improvements.

The Massachusetts Department of Environmental Protection (MassDEP) has delegated responsibility to the local Boards of Health to act as the primary regulatory authorities for Title 5. This increases the level of effort and time commitment necessary to review, inspect, and permit by the Scituate Board of Health, especially with the increased level of development recently and expected in the Town. MassDEP provides local health departments with training and technical assistance when requested.

The increased level of current and upcoming development in the Town is expected to increase the number of planning and review meetings to attend, septic plans to review and systems to inspect, and, in at least one case, will require significant review of work conducted on behalf of the developer to ensure that the property is in compliance with the Massachusetts Contingency Plan, the regulations set forth by MassDEP providing standards and procedures for cleaning up contaminated sites.

Effective communication associated with the beach water testing and associated notification when swimming is not permitted based on elevated bacteria levels is critical during the summer season. Currently, there is mandated signage when swimming is not permitted; however, it is not necessarily effective given the numerous signs already present at the beaches and the varied ways in which people look for these important messages. Therefore, it is necessary to make the notification procedures consistent for all beaches and even redundant, so that the messages can reach beachgoers in a timely and effective manner. This requires inter-department collaboration and

communication with the local beach associations, beachgoers, lifeguards, frequent website updates, and other means of communication as necessary.

With each coastal storm, the Town gains additional knowledge and efficiency associated with providing services to Town residents before, during and after such events. One of the components of emergency preparedness and response is to provide a shelter for impacted residents when conditions dictate. The Board of Health participates in supporting the shelter by providing supplies through the federal emergency preparedness grant and staffs the shelter. Given the number of new staff in several departments, including this department, it will be a challenge to efficiently provide those services. Therefore, inter-departmental collaboration is imperative and coordination with regional support services, such as SANDS, CERT, the Medical Reserve Corps, and Region 4b will be critical before, during, and after a storm event.

One of the most effective means of communication in this digital age is through the Board of Health webpage on the Town of Scituate website. Currently, this department's webpage is not up-to-date with current local regulations, fees, forms, and additional resources for the community.

Although there have been improvements in the filing system for the septic plans, improvements in file storage and documentation can be made in other areas that this department serves. This will require a significant level of effort and time to create such efficiencies.

DEPARTMENTAL ACCOMPLISHMENTS

The public health nurse has provided approximately 400 flu shots free of charge during three flu vaccine clinics held at multiple locations in Town and continues to provide health services to members of the community, including administering blood pressure clinics and participating in the Health Fair conducted at the Scituate Harbor Community Building.

The department has been effectively collaborating with the Manager of Social Services and other departments, including the Council on Aging, Senior Center, Police and Fire Departments, Animal Control, Scituate Housing Authority, Building Department, and external resources to facilitate the Scituate Hoarding Response Team. The Manager of Social Services, the Animal Control Officer, and this department have been collaborating to attend conferences, meetings of other hoarding task forces, and host internal meetings to learn best practices, and to develop a mission statement and protocol to respond to this growing issue in the Town. Collectively, we have been actively engaged with a couple of affected neighborhoods as we strive to effect positive change for the hoarders and their neighborhoods.

The department has participated in numerous conference calls and meetings to effectively respond to concerns regarding the Ebola virus at a local level. This department has, therefore, been a point of contact for first responders, State officials, and residents regarding the State and local response.

The department, in conjunction with the recreation department, has begun to initiate changes and enhancements to the beach testing and notification process in preparation for next summer.

The department has responded to several environmental health related complaints, conducted investigations and corresponded with the appropriate State and Federal governmental agencies, residents, and local authorities throughout the process.

The Board of Health has been in the process of developing private well regulations for the Town. This has been an ongoing public process and these are expected to be finalized and disseminated in December (application form and fee schedule) and January (full regulations).

The department has been collaborating with the police, fire, building, public works, facilities, and school departments, as well as the coastal resources officer, director of social services, animal control officer and external resources to facilitate effective knowledge transfer and implementation of emergency preparedness procedures, so the Town may effectively provide such services when the need arises. Additionally, the department facilitates the federal emergency preparedness grant through Region 4b.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
Percolation test	2570.00	4340.00	920.00	4000.00	
BOH other licenses	5751.57	4037.30	830.00	4000.00	
Sewerage permits	14610.00	14770.00	5975.00	14500.00	
Pump and haul permits	1850.00	2050.00	100.00	1900.00	
Rubbish removal permits	1000.00	600.00	0.00	500.00	
Swimming pool permits	573.00	971.00	25.00	800.00	
Installer permits	5450.00	6835.00	1050.00	5700.00	
Food service permits	0.00	0.00	0.00	0.00	
BOH By-law violation	25.00	0.00	0.00	0.00	
Preparedness grant	6690.12	6445.99	3223.00	6400.00	
Flu vaccine	2311.80	2312.87	0.00	2300.00	
Percolation witness fees	20750.00	17910.00	7000.00	17000.00	
Food inspection revolving fees	18432.50	17054.00	4460.00	17500.00	

Town c : ituate

Budget 510 Board of Health

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Racom	FY16 Board of Selectman	FY16 Advisory Committee
001.510.0510.0000.0000	REGULAR SALARIES	\$124,284.56	\$105,789.00	\$41,810.17	\$110,522.00	\$110,522.00		
001.510.0510.0120.0000.0000	OVERTIME	\$0.00	\$516.00	\$55.53	\$1,525.00	\$1,525.00		
001.510.0510.0130.0000.0000	LONGEVITY	\$850.00	\$850.00	\$0.00	\$0.00	\$0.00		
001.510.0510.0160.0000.0000	PART-TIME SALARIES	\$11,073.50	\$13,774.00	\$5,600.13	\$13,774.00	\$13,774.00		
001.510.0510.0191.0000.0000	OTHER SALARIES	\$785.53	\$1,133.00	\$0.00	\$1,106.00	\$1,106.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$137,593.59	\$122,042.00	\$47,465.83	\$126,927.00	\$126,927.00		
001.510.0520.5309.0000.0000	TECHNICAL SERVICES	\$1,407.01	\$11,000.00	\$4,162.11	\$4,100.00	\$4,100.00		
001.510.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$887.78	\$500.00	\$249.29	\$860.00	\$860.00		
001.510.0520.5343.0000.0000	BINDING & PRINTING	\$408.78	\$400.00	\$160.18	\$400.00	\$400.00		
001.510.0520.5344.0000.0000	POSTAGE	\$404.66	\$600.00	\$143.49	\$600.00	\$525.00		
001.510.0520.5346.0000.0000	LEGAL ADVERTISING	\$335.61	\$700.00	\$0.00	\$300.00	\$375.00		
001.510.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$804.00	\$1,000.00	\$208.92	\$1,000.00	\$1,000.00		
001.510.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$102.00	\$230.00	\$195.00	\$270.00	\$270.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$4,349.84	\$15,030.00	\$5,138.89	\$7,530.00	\$7,530.00		
001.510.0540.5420.0000.0000	OFFICE SUPPLIES	\$904.42	\$750.00	\$804.56	\$775.00	\$775.00		
001.510.0540.5423.0000.0000	SPECIAL AGENCY SUPP	\$0.00	\$75.00	\$0.00	\$50.00	\$0.00		
001.510.0540.6425.0000.0000	PRINTING & FORMS	\$250.00	\$200.00	\$0.00	\$225.00	\$200.00		
001.510.0540.5500.0000.0000	MEDICAL SUPPLIES	\$482.40	\$525.00	\$188.78	\$500.00	\$500.00		
001.510.0540.5561.0000.0000	CLOTHING	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$1,636.82	\$1,550.00	\$793.34	\$1,550.00	\$1,625.00		
001.510.0580.5853.0000.0000	OFFICE EQUIPMENT	\$0.00	\$400.00	\$0.00	\$400.00	\$200.00		
	SCHEDULE: CAPITAL OUTLAY - 0580	\$0.00	\$400.00	\$0.00	\$400.00	\$200.00		

Town of Scituate

Budget 510 Board of Health

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
Grand Total:		\$143,580.25	\$139,022.00	\$53,398.06	\$136,407.00	\$136,262.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: 541

MISSION STATEMENT:

The mission of the Scituate Council on Aging is to identify the unique needs and interests of our senior citizens and implement programs that will enhance the quality of life, independence and physical and emotional well-being of a growing aging community.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL 1: To increase partnerships with community groups/organizations in order to provide enhanced programs and services and connect seniors to the broader Scituate community. Objectives:

1. Develop a list of potential stakeholders in the community that may have an interest in partnering with the Senior Center (JULY);
2. Meet with identified groups, determine appropriateness of collaboration, and develop items/activities that meet senior needs (AUGUST-DECEMBER);
3. Meet with COA staff to determine priorities for planning and implementing new programs through recognized community partnerships (JANUARY-MARCH);
4. Implement and conduct new programs and services in collaboration with community group(s), and assess impact and outcome (APRIL-JUNE).

GOAL 2: To increase community awareness of SCOA services and programs by expanding external communications to reach a variety of demographics. Objectives:

1. Write/publish at least 6 articles to inform on topics specific to aging as well as relevant COA services or programs for community (JULY-JUNE);
2. Use SCTV for video/PSA production to enlighten community regarding programs and events serving the community through the COA (JULY-JUNE);
3. Develop use of Facebook and related social media to share and receive feedback on SCOA activities, programs and services (JULY-SEPT; ongoing);
4. Improve Council on Aging page on Town website to provide more substantive and complete information on programs, services and events available to the community (OCTOBER-DECEMBER; ongoing).

GOAL 3: To develop staff roles and expand internal communications to both improve standard of service and cultivate department morale. Objectives:

1. To increase awareness of the role and importance of each COA function through sharing at regular staff meetings and development of position descriptions and COA manual of services (JULY-OCT; ongoing);
2. Create opportunities for department interactions that support a team culture, such as internal retreat, volunteering for community event together, employee appreciation celebrations, etc. (OCT-DEC; ongoing);
3. Use opportunities for recognition to bring awareness of successes within different areas of the COA (JUL-JUN);
4. Offer training and development opportunities to increase overall functionality of the Senior Center staff (ongoing).

GOAL 4: To assimilate the results of the Needs Assessment Report and begin to incorporate recognized deficiencies in meeting the needs of our senior population. Objectives:

1. Review report with Town Administrator and set priorities for increased or improved services that may not have been identified in previous goals (JUL-AUG);
2. Address areas where improvements could be made in the short term through the efforts of the COA department and individual staff (SEPT-DEC)
3. Identify areas for long-term planning and draft a strategy and timeline for incorporating changes (SEPT-FEB).

MAJOR BUDGET COMPONENTS

Programming—Support of efforts to increase participation in health and wellness, education and social programs to enhance seniors' well-being and stimulate connections within the community for our growing population and range of senior interests. Resources are used to provide entertainment, speakers, technology/office support as well as café, special occasion and activity provisions and refreshments.

Outreach—Support to improve strategies for reaching out to educate both seniors and families in available services, to help support caregiving, and to locate and assist seniors in need of special services. There is an increased need for professional development and training to maintain a level of understanding of the myriad issues facing our senior population and to continue to be a resource for municipal and community entities. Emergency funds for additional fuel assistance and major living expenses are available to seniors that qualify and are made possible through private and community donations. The cases are individually reviewed and considered and assistance is provided at a maximum of \$300.

Transportation—Primarily funded by reimbursement via GATRA, some donations from riders and a small South Shore Elder Services grant, we use 2 of our vans on a regular basis locally, and have contract service (paid for by GATRA via invoice) through South Shore Community Action Council for out-of-town medical rides. We continue to need and use volunteer drivers for frail elders who are not able to ride the vans independently and require an escort into appointments.

Office Operations—General supplies, upkeep, staff support, furnishings used by seniors, e.g. purchased tablecloths; card tables need replacement due to additional use of facilities increasing need for adequate; safe, versatile furniture to be used during programs and activities.

FY 2016 RISKS AND CHALLENGES

1. Phone coverage is difficult to sustain even with use of volunteers given the inadequacy of the phone system at the senior center. We ideally need a system with caller ID and ability to have callers reach an individual extension without the call having to be answered and re-directed by a staff person required to pick up the in-coming call.
2. Continuing to add and/or sustain desired programming and events without sufficient or appropriate space or guaranteed use of other town facilities is meeting with some difficulty. Space does not allow for multiple activities and coordinating speakers/instructor schedules with available openings is a challenge and does require dedicated staff person to be involved in the coordination of all programs, activities and events as well as communication of daily activities to other staff who need awareness of building use and may need to lend time and effort to set up, preparation and/or clean-up. Using other available space requires staff to leave senior center to open/lock and set up other location, which is inconvenient and time-consuming. Parking is a serious problem as programming grows.
3. Limited technology opportunities for seniors to learn about or participate in available computer-based applications, i.e. genealogy, computer or iPad training, regular movies, etc. Installing wireless will increase some ability to offer training or opportunities to use devices but limited space and scheduling availability continue to challenge us in this requested programming and services area.
4. Part-time hours for Outreach Coordinator require a lot of wait time and contribute to frequency of calls for Outreach assistance requiring familiarity with fuel assistance, SNAP and other benefit applications or insurance-related questions and could require more staffing, expanded hours, or trained volunteers to meet as population and potential need increases. We are planning to receive our first intern in Outreach/Social Services Jan-May 2015 for 8 hours per week (120 hours) and will hope that becomes a continuing option for expanding our staffing availability and efficacy.
5. Office space, privacy, coverage for phones and drop-in senior questions/visits are internal building challenges in addition to program space place stress on busy staff. Developing an internal system of communication and scheduling for all staff to be aware of and utilize is an essential goal.

6. Transportation scheduling keeps Q busy for both local and out-of-town medical rides. The frequency of need is becoming more difficult to meet and though adequately funded the cost per ride is currently being met and may allow for any substantial growth in use. Another concern is how to meet the needs of frail and mentally challenged residents who are not considered independent riders but require the use of transportation to get to town resources and appointments. There is concern about use of one van, so dependability may become a question if either of the older vans we are using need significant repair. We have periods where we could use additional driver(s) but it has not become a constant need. The use of volunteer drivers has had to continue for frail elders but has not been the answer for clients with other challenges that our drivers do not have the skills to accommodate.

DEPARTMENTAL ACCOMPLISHMENTS

Addition of Café Talks to increase participation at the Senior Center by appealing to a wide range of seniors with diverse interests who may not have previously visited center. Use of Widow's Walk Golf Course Pub to offer full meal for the monthly Men's Breakfast and Speaker series has helped to draw a steady 20 participants with local speakers of interest and newcomers added each month.

Addition of Tai Chi for Healthy Aging, led by Director Linda Hayes through a grant funded by DPH & CDC. The first 24-week session brought 8 participants; the second 24-week program began with 10-11 participants and is increasing to 15 with a wait list. This evidence-based program has been successful in assisting seniors of various ages/skill levels to reduce their fear and risk of falling as well as to increase strength, confidence, and overall wellness. It satisfies our desire to offer these programs at no cost to seniors and increases our programming in preventive, evidence-based health and wellness.

Outreach efforts and the addition of the Social Services Manager position, which has been a valuable asset to the COA and Outreach efforts within the community and to other town departments that call on her expertise for additional advocacy and assistance, have increased our reach and exposure throughout the town. The development of adequate legal documentation and liability protection for direct interactions and support of eligible residents was required and developed with the assistance of town counsel. Laura applied for and received a small grant to support initial efforts to assist with hoarding-related cases and determining available local resources for future use. She has coordinated efforts toward establishing a working Task Force (now called Scituate Hoarding Response Team), working cooperatively with Public Health, Police, Fire, Building and SSES. She has been involved with S.A.N.D.S., F.A.C.T.S. and the Suicide Prevention Coalition. In addition, Laura was asked to join the South Shore Elder Services Advisory Board, which adds a new level of cooperation and collaboration to our relationship with South Shore Elder Services, our regional Aging Services Access Point (ASAP) and Area Agency on Aging (AAA). Jenny Gerbis, Outreach Coordinator has increased visits to Housing Authority on a regular basis and has been critically successful at directing emergency concerns on several occasions to the appropriate town resources.

Activities/Volunteer Coordinator position (from March-October) helped us to expand our programming as well as more actively recruit, train and appropriately place volunteers in meaningful situations to assist in the efforts of the Senior Center and COA. Successful special events consisted of St. Patrick's/Spring Celebration, Volunteer Luncheon, July 4 Lunch with Congregational Church, and Health Fair. Increased activities also include additional art class, bridge groups, exercise/walking group in summer, history/lifelong learning opportunities, field trips using our COA van, and Pickle-ball.

Developing beneficial relationships with other town departments/services which help to provide more depth to what we are able to offer our seniors. Areas include Outreach, program opportunities to educate seniors as to municipal roles and services; collaboration with Recreation to increase opportunities for activities; wellness through town Health department; safety through fire and police personnel, and various other connections where/when able.

DESCRIPTION C REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
EOEA Formula Grant	30,338	34,672	20,064*	36,000	\$8/elder based on census
GATRA Funding	51,256	64,553	32,299		
SSES MAP Grant	3,000	3,000	3,000		Part of consortium(5)**
Donations, Gifts	8,404	3,034	734		
Transportation Donations	7,017	6,245	3,783		
Program Fees/Revolving	2,068	6,752	7,952		

* Actual award was \$34,672 minus \$14,608 remaining from FY14 (unused from anticipated Activities Coordinator salary); amount was deducted from FY15 award.

** Consortium consists of 5 towns; \$15,000 total award divided between towns, can be re-allocated; \$ no longer comes in for FY15-FY16 but is managed by contracted agency for all participating south shore towns.

NOTE: Donations/Gifts may be earmarked for specific account/use, i.e. Emergency, Transportation, etc.

Budget-541 Council on Aging

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.541.0510.5110.0000.0000	REGULAR SALARIES	\$127,582.04	\$163,436.00	\$69,504.37	\$170,013.00	\$170,013.00		
001.541.0510.5130.0000.0000	LONGEVITY	\$2,200.00	\$1,700.00	\$925.00	\$2,825.00	\$2,825.00		
001.541.0510.5180.0000.0000	PART-TIME SALARIES	\$67,056.88	\$87,669.00	\$35,420.56	\$120,737.00	\$93,809.00		
001.541.0510.5191.0000.0000	OTHER SALARIES	\$179.10	\$1,384.00	\$184.64	\$1,432.00	\$1,432.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$197,018.02	\$254,178.00	\$106,334.57	\$295,007.00	\$289,079.00		
001.541.0520.5211.0000.0000	ELECTRICITY	\$2,588.91	\$2,800.00	\$1,047.18	\$2,800.00	\$2,800.00		
001.541.0520.5213.0000.0000	NATURAL GAS	\$2,856.36	\$2,700.00	\$443.85	\$2,700.00	\$2,700.00		
001.541.0520.5242.0000.0000	REPAIR/MAINT PROP/	\$4,305.32	\$22,000.00	\$1,728.54	\$4,000.00	\$4,000.00		
001.541.0520.5245.0000.0000	VEHICLE SERVICES	\$442.65	\$1,000.00	\$609.55	\$1,000.00	\$1,000.00		
001.541.0520.5270.0000.0000	RENTALS & LEASES	\$1,425.36	\$0.00	\$105.03	\$1,260.00	\$1,260.00		
001.541.0520.6274.0000.0000	PARATRANSIT RIDE	\$5,473.00	\$22,000.00	\$8,054.00	\$22,000.00	\$22,000.00		
001.541.0520.5311.0000.0000	SUPPORT SERVICES	\$1,517.23	\$0.00	\$927.08	\$1,200.00	\$1,000.00		
001.541.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$810.00	\$100.00	\$882.00	\$800.00	\$800.00		
001.541.0520.5344.0000.0000	POSTAGE	\$3,831.06	\$3,200.00	\$1,786.55	\$2,500.00	\$2,500.00		
001.541.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$651.97	\$1,100.00	\$668.16	\$900.00	\$900.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$24,103.86	\$54,900.00	\$16,251.74	\$39,160.00	\$38,960.00		
001.541.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,478.08	\$2,100.00	\$892.58	\$2,000.00	\$1,800.00		
001.541.0540.5451.0000.0000	CLEANING SUPPLIES	\$747.08	\$550.00	\$74.22	\$500.00	\$500.00		
001.541.0540.5481.0000.0000	FUELS & LUBRICANTS	\$1,518.96	\$6,200.00	\$2,566.82	\$3,000.00	\$3,700.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$3,744.10	\$8,850.00	\$3,533.62	\$5,500.00	\$6,000.00		
001.541.0580.5853.0000.0000	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00		
	SCHEDULE: CAPITAL OUTLAY - 0580	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00		

Town of Scituate

Budget-541 Council on Aging

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
Grand Total:	\$224,865.98	\$817,928.00	\$126,119.93	\$340,867.00	\$314,239.00			

End of Report

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: Veteran Services Department (543)

MISSION STATEMENT:

The Scituate Veteran Services Department provides services to eligible veterans and their dependents in need and connects them to the services and benefits for which they are eligible. The department's goal is to deliver accurate, courteous, and timely service.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS:

GOAL#1:

Research and develop a plan to increase availability of reliable transportation for all the Town's veterans to area VA facilities.

OBJECTIVES:

1. Inventory any and all existing resources now available. (Jul-Sep)
2. Research new alternative resources. (Oct-Jan)
3. Compile and make these resources easily and readily available on the Town's veterans' web page. (Feb-Jun)

GOAL#2:

Evaluate and review the department's web site.

OBJECTIVES:

1. Evaluate how the current department's web site supports and distributes the State, Federal, and Local resource's information and news. (Jul-Sep)
2. Develop a plan to incorporate new and updated links for Federal, State, and local resource agencies. (Oct-Jan)
3. Develop in-house content and updates to educate and inform veterans and their spouses and dependents. (Feb-Jun)

GOAL#3:

Prepare for new State wide mandatory veterans' service officer's certification program in October of 2015.

OBJECTIVES:

1. Attend all available training. (Jul-Oct)
2. Keep up to-date on all changes leading up to certification. (Jul-Oct)
3. Monitor ongoing training to ensure a positive outcome for certification. (Ongoing)

GOAL#4:

Develop a reference guide on Federal Fully Developed Claims process. This would entail a step by step submittal process on all major claims.

OBJECTIVES:

1. Compile a list of the most frequently submitted Federal claims. (Jul-Sep)
2. Review the Federal forms required for proper submittal and insure they are current. (Oct-Jan)
3. Compile reference guide with step-by-step instructions for successfully submitting a Federal claim. (Feb-Jun)
4. Make any necessary or required updates to the process. (Ongoing)

GOAL#5:

Increase outreach and communication with veteran services groups and organizations.

OBJECTIVES:

1. Establish 3-4 member advisory committee to solicit feedback on veteran services. (Jul-Sep)
2. Meet minimum of 4 times a year.
3. Provide information and assistance to requests of said organizations and groups. (Oct-Jun)

MAJOR BUDGET COMPONENTS:

The Veteran Services Department's budget is primarily for the Town's veterans' assistance. It is used to provide monetary assistance to veterans, widows of veterans, and their family. This assistance is to meet qualifying needs for food, clothing, shelter, health insurance, and other essential items. Funds may also be used for assisting veterans with fuel allowance when heat is not included in their rent. These benefits fall under the Commonwealth of Massachusetts 108 CMR Chapter 115. These funds are reimbursed back to the Town at a 75% rate from the Commonwealth. It should be noted that the reimbursement from the Commonwealth is running in arrears by approximately 12 months.

There is also a line item for the Graves Officer to help maintain the two veteran's cemeteries and the flagging of all the veteran's graves on Memorial Day. The flagging of the Town's veteran's graves are reimbursed 100%. The budget includes a part-time 19-hour per week Administrative Assistant and a 35-hour per week full time Veterans' Service Officer within the requirements of the State statute.

FY 2016 RISKS AND CHALLENGES:

As with previous fiscal years budgets there was a major increasing upward swing. Current FY15 budget levels only require a slight increase to be sufficient in maintaining FY16 levels. The major areas of concern remain with regard to medical health costs. The department has clients that are still not eligible for Social Security (under the required age eligibility limits). Unfortunately, some of our clients have serious health issues that require numerous doctor visits and hospital stays. Premiums, prescriptions, and co-pays are the major part of the subsistence side of the budget.

Ongoing conflicts and returning veterans will be monitored closely. As with previous years, it is always difficult to forecast the future when it comes to global uncertainties. The veteran's population has been decreasing over the last few years. Our older veteran's WWI, WWII are passing and our newer men and women in the armed forces are serving multiple tours opposed to doing one year tours and not redeploying. This trend decreases the number of military personnel needed to carry out our military operations. The Vietnam Era veteran's now makes up 50% of our veteran population. They represent the older veteran's that will be requiring help now and going forward, along with the increasing women veteran's population. This will include applications for disabilities for the first time. This in turn makes the time for office appointments crucial.

DEPARTMENTAL ACCOMPLISHMENTS

- The Town's Veteran Services Department met and/or exceeded FY14 goals and objectives, and as of this submission is well on its way to accomplishing FY15's goals and objectives.
- The department has updated all clients' records, and placed those eligible for the MassHealth Buy-In for their Medicare Part B monthly premiums on the program.
- The new office policy of setting appointments has resulted in a more productive and personalized use of the client's time.
- The second Eagle Scout project was completed, which has enabled the department to keep a more efficient up to date record of the Town's veteran's grave locations.
- The department has completed its annual State wide Department of Veterans' Services compliance training.



Town of Cicuitate

Budget 543 Veterans' Benefits

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin Recomm	FY16 Town Selectman	FY16 Advisory Committee
001.543.0510.5110.0000.0000	REGULAR SALARIES	\$50,703.13	\$50,937.00	\$22,251.81	\$54,584.00	\$54,584.00	
001.543.0510.5130.0000.0000	LONGEVITY	\$235.70	\$236.00	\$0.00	\$0.00	\$0.00	
001.543.0510.5180.0000.0000	PART-TIME SALARIES	\$14,200.39	\$18,113.00	\$8,455.50	\$20,436.00	\$20,436.00	
001.543.0510.5191.0000.0000	OTHER SALARIES	\$46.60	\$181.00	\$0.00	\$204.00	\$204.00	
SCHEDULE: PERSONAL SERVICES - 0510		\$65,185.82	\$69,467.00	\$30,707.41	\$75,224.00	\$75,224.00	
001.543.0520.5241.0000.0000	OFFICE MACHINE MAINT	(\$296.19)	\$0.00	\$0.00	\$0.00	\$0.00	
001.543.0520.5308.0000.0000	TRAINING	\$0.00	\$0.00	\$0.00	\$1,350.00	\$1,350.00	
001.543.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$1,045.35	\$1,500.00	\$1,196.29	\$1,330.00	\$1,330.00	
001.543.0520.5344.0000.0000	POSTAGE	\$81.44	\$200.00	\$54.33	\$300.00	\$110.00	
001.543.0520.5385.0000.0000	CARE OF VETERANS GRAY	\$2,305.19	\$2,750.00	\$0.00	\$3,000.00	\$2,750.00	
001.543.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$351.20	\$400.00	\$166.88	\$400.00	\$400.00	
001.543.0520.6731.0000.0000	PROFESSIONAL DUES & SL	\$0.00	\$60.00	\$45.00	\$60.00	\$60.00	
001.543.0520.5781.0000.0000	SUBSTITING SUPPORT	\$113,705.83	\$143,000.00	\$57,895.89	\$132,000.00	\$128,000.00	
SCHEDULE: PURCHASE OF SERVICES - 0520		\$117,192.82	\$147,910.00	\$59,358.39	\$138,440.00	\$135,000.00	
001.543.0540.5420.0000.0000	OFFICE SUPPLIES	\$139.34	\$300.00	\$242.00	\$345.00	\$325.00	
001.543.0540.5423.0000.0000	SPECIAL AGENCY SUPPLI	\$0.00	\$925.00	\$0.00	\$925.00	\$925.00	
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$139.34	\$1,225.00	\$242.00	\$1,270.00	\$1,250.00	
001.543.0900.5200.0000.0000	Veterans PY Encum 5200	\$0.00	\$36,520.00	\$989.92	\$0.00	\$0.00	
SCHEDULE: PRIOR YEAR ENCUMBRANCES - 0900		\$0.00	\$36,520.00	\$989.92	\$0.00	\$0.00	
Grand Total:		\$182,517.98	\$255,122.00	\$91,297.72	\$214,934.00	\$211,474.00	

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: COMMISSION ON DISABILITIES

MISSION STATEMENT:

The Commission on Disabilities strives to cause the full integration and participation of people with disabilities in the Town of Scituate

FY2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The role of the Commission on Disabilities is to:

1. Research local problems of people with disabilities;
2. Advise and assist municipal officials and employees in insuring compliance with state and federal laws and regulations that affect people with disabilities;
3. Coordinate or carry out programs designed to meet the problems of people with disabilities in coordination with program the Massachusetts Office on Disability;
4. Review and make recommendations about policies, procedures, services, activities and facilities of department, boards and agencies of the Town of Scituate as they affect people with disabilities;
5. Provide information, referrals, guidance and technical assistance to individuals, public agencies, businesses and organizations in all matters pertaining to disability; and to
6. Coordinate activities of other local groups organized for similar purposes.

MAJOR BUDGET COMPONENTS

The Commission receives an annual budget of around \$5,000. The reason for this is the relationship between the Council on Aging and the COD regarding vans. To be eligible for the grants related to the vans there is a requirement that the COD receive funding (minimum of \$5,000) for the operational expenses associated with the vans.

DEPARTMENTAL ACCOMPLISHMENTS

Budget-549 Commission on Disabilities

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Advisory Committee
001.549.0520.3245.0000.0000	VEHICLE SERVICE	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	
001.549.0520.5308.0000.0000	TRAINING	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$0.00	\$4,750.00	\$0.00	\$4,750.00	\$4,750.00	\$4,750.00	
001.549.0540.5420.0000.0000	OFFICE SUPPLIES	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	
Grand Total:		\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: LIBRARY

MISSION STATEMENT:

To provide a free, accessible library where acquisitions, programs, and services are patron driven and to implement service delivery practices to ensure that every patron interaction is positive and efficient.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

I. Oversee the library building project. (July 2015-June 2016)

1. Work with the Architect and Owner's Project Manager to go out to bid for various project components, including moving services, and a general contractor.
2. Work with the Town, including the Town Administrator, Board of Selectmen, and Public Building Commission, to ensure that the project stays on track for its timeline and its finances.
3. Keep the public and all key stakeholders informed of the process.

II. Continue to provide excellent service to town residents during the moving and relocation of the library. (July 2015-June 2016)

1. Communicate and work with OCLN member libraries to ensure that patron needs will be met during our library relocation, when much of our collection will be in storage.
2. Expand short-term rental collection to provide the newest material (that cannot be lent through the network) to patrons.
3. Work with all library staff to insure that we deliver programs and services, either remotely or in-person, to provide continuity of service while in our temporary home.

III. Explore best practices for utilization of space in the new library. (July 2015-June 2016)

1. Work with the MBLC, architect, and Public Building Commission as construction begins.
2. Assign different work groups to go out and visit various state and local libraries that have undergone recent renovation or new construction to learn from their experiences.
3. Assign different work groups to go out and visit two-level libraries to learn more about their staffing models.
4. Meet with various directors who have participated in renovation, expansion, and new construction projects.
5. Work with the MBLC, architect, and Public Building Commission to keep the renovated and expanded library as flexible as possible with consideration to future use of the library.

IV. Reclassify the library's non-fiction collection into organizational categories outside of the Dewey Decimal System (bookstore model).

1. Explore similar organization structures at various libraries in Massachusetts and around the country.
2. Develop an action plan to be presented to the Trustees by summer of 2015 and detail how the library will implement this change.
3. Develop in-house guidelines for changing over classifications.
4. Begin the process of re-cataloging and relabeling all non-fiction materials.
5. Develop signage and informational guides for the public regarding the new system.

MAJOR BUDGET COMPONENTS

Staffing: \$777,796

The Library Director has recently completed her second year of service. The part-time archivist for the library retired in March of 2014, and her position remains vacant. The library bookkeeper took a position in the Treasurer's office, and that full-time position is also currently vacant. The teen librarian has just completed her first year. This budget as configured, qualifies the library for certification by the Massachusetts Board of Library Commissioners. Given the building project, adjustments may be made to the operating budget.

Direct service to the public:

- Circulation of materials, including check-in/check-out (236,357 items)
- Management of holds (55,432 items coming in for Scituate patrons or going out to other libraries)
- School/library visits (classroom training as well as school to library visits)
- School curriculum support
- Assistance with the online catalog, library databases, and other library web tools (ex. Overdrive, Zinio)
- Technology assistance (library and patron computers/devices)
- Various book groups, author talks, and other programming for all ages*
- Early literacy programming*
- Museum pass program*
- Community bulletin boards in the vestibule
- Meeting room booking
- Local history research

*These services are over and above the library's operating budget and are sponsored by the Friends of the Scituate Library.

Support services:

- Provide feedback on critical public service issues for temporary library facility and reopening in expanded space
- Collection management of materials (ordering, receiving, paying, cataloging, processing, weeding out-of-date materials)
- Magazine collection management (ordering, cataloging, processing, claiming missing issues, de-accessioning)
- Website management
- Staff training
- Marketing of library programs and services
- Creation of manuals, tutorials, and handouts for library resources
- Statistical reporting and analysis (library resources and usage, etc.,)

Administrative services:

- Work with the appropriate entities to insure library construction progresses successfully
- Monthly Trustees Meetings
- Monthly Foundation Meetings
- Monthly Public Building Commission Meetings

- Bi-Monthly Friends of the Scituate Library Meetings
- Represent the library at the library network and state level
- Yearly statistical, financial, and strategic goal reporting to Massachusetts Board of Library Commissioners
- Payroll
- Weekly deposits
- Staff scheduling and time management
- Bookkeeping
- Grant writing and management

Materials, OCLN Membership, Supplies, etc. \$175,173

- Membership in the Old Colony Library Network
- Special Agency Supplies (Books, audiobooks, e-books, DVD's, CD's etc.)
- Routine replacement of 6 PC's per year
- Training and staff development

Building Management: \$21,400

- Utilities
- Emergency repairs
- Maintenance contracts (?)

FY 2016 RISKS AND CHALLENGES

The primary risks and challenges in FY16 center around the library's relocation to a temporary facility while the building renovation and expansion is underway, as well as keeping the project on track in terms of both timeline and financials.

The library will make every attempt to provide excellent service and programming to the public while in temporary and reduced quarters.

The library will utilize its materials budget to purchase greater online and downloadable/streaming content to offset its limited print collection will in temporary quarters.

Additional risk and challenges for FY16 revolve around planning for the new facility, creating or editing policies as necessary for the new space, and beginning to plan schedules and workflows for the completed building.

DEPARTMENTAL ACCOMPLISHMENTS

The library staff and administration, under the purview of the Public Building Commission, are working with the project architects on all building program components in the new design. This has been a great opportunity as well as a challenge. The challenge has primarily been the restrictions of designing a modern, 21st century library within the walls of a 1970s structure that wasn't designed for the library's current uses. The creative engineering that is taking place in the design will transform the building for both current and future use. By providing a space that is open, light, welcoming, and flexible, the town will be able to enjoy a wonderful shared community space for many years to come. In addition, the library...

Has begun to digitize key components of its local history collection, starting with the Scituate High School yearbooks, from 1939 to present. Once digitized, these resources will be made available to patrons via a digital catalog. The library has a CPC request in to digitize part of the town newspaper (the Mariner) as well.

Received a "Roving Archivist" grant that will allow a complete assessment of the local history collection with suggestions for future use and planning. This grant will provide feedback as to space planning in the renovated building.

Created several new policies that were approved by the Trustees, including: iPad Use Policy; Tutoring Policy; Collection Development Policy; Naming Policy. This continues the departmental goal of updating and creating (where necessary) library-wide policies.

Held a Summer Reading program with 262 participants. By partnering with schools and offering a variety of programs and resources, the library hopes to help prevent the "Summer Slide" that can impact students year-to-year.

Added an array of digital resources were added for public use, including: Zinio (online magazines); Mango (online language learning); IndieFlix (streaming independent movies); Hoopla (streaming music/movies/audiobooks);

Continued to partner with a variety of community groups who provided free programming to benefit the community.

Provided a variety of programming for teens, adults, and children, with a total attendance of 12,329. Programming focused on author talks; early literacy education; artistic programming (both lecture and hands-on); technology-building; and local history.

DESCRIPTION	FY/13	FY/14	FY/15	FY16	Comments
OF REVENUE			YTD	Projected	
State Aid	15,034	15,234	unknown	unknown	
Friends of the Library	33,289	25,603	25,000	10,000	
Gifts	10,963	47,842	unknown	unknown	
Trust Funds	145	145	145	145	
Library Foundation	0	800*	2,000	unknown	
Lost Books	2,741	1,816	2,951	unknown	

Town Circumtuate

Budget-610 Library

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Advisory Committee
001.610.0510.0000.0000	REGULAR SALARIES	\$484,357.42	\$514,591.00	\$213,462.21	\$527,025.00	\$527,025.00		
001.610.0510.0000.0000	LONGEVITY	\$10,600.00	\$10,600.00	\$8,225.00	\$10,550.00	\$10,550.00		
001.610.0510.0000.0000	SICK LEAVE BUY BACK	\$2,450.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00		
001.610.0510.0000.0000	PART-TIME SALARIES	\$184,651.42	\$208,076.00	\$76,784.79	\$230,599.00	\$222,271.00		
001.610.0510.0000.0000	OTHER SALARIES	\$3,736.33	\$7,227.00	\$1,708.15	\$7,572.00	\$7,572.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$686,795.17	\$742,994.00	\$302,680.15	\$778,246.00	\$769,918.00		
001.610.0520.0000.0000	ELECTRICITY	\$18,917.70	\$16,000.00	\$8,770.04	\$15,000.00	\$15,000.00		
001.610.0520.0000.0000	NATURAL GAS	\$5,095.38	\$2,200.00	\$336.37	\$1,500.00	\$1,500.00		
001.610.0520.0000.0000	OFFICE MACHINE MAINT	\$352.93	\$900.00	\$232.00	\$900.00	\$800.00		
001.610.0520.0000.0000	REPAIR/MAINT PROPEQUI	\$10,958.59	\$9,000.00	\$5,702.78	\$4,000.00	\$4,000.00		
001.610.0520.0000.0000	TRAINING	\$206.21	\$200.00	\$0.00	\$200.00	\$200.00		
001.610.0520.0000.0000	CONFERENCES/MEETINGS	\$360.00	\$500.00	\$0.00	\$500.00	\$500.00		
001.610.0520.0000.0000	BINDING & PRINTING	\$44.52	\$525.00	\$139.00	\$525.00	\$525.00		
001.610.0520.0000.0000	POSTAGE	\$262.56	\$300.00	\$248.09	\$300.00	\$300.00		
001.610.0520.0000.0000	MILEAGE REIMBURSEMENT	\$483.76	\$1,200.00	\$242.21	\$1,200.00	\$1,200.00		
001.610.0520.0000.0000	PROFESSIONAL DUES & SL	\$633.00	\$750.00	\$270.00	\$750.00	\$750.00		
001.610.0520.0000.0000	OCUN DUES	\$35,571.00	\$32,560.00	\$32,547.00	\$32,323.00	\$32,323.00		
001.610.0520.0000.0000	OTHER SUBSCRIPTIONS	\$9,728.95	\$10,000.00	\$2,510.40	\$10,000.00	\$10,000.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$82,624.60	\$74,135.00	\$50,997.89	\$57,198.00	\$57,098.00		
001.610.0640.0000.0000	OFFICE SUPPLIES	\$320.34	\$375.00	\$41.12	\$375.00	\$350.00		
001.610.0640.0000.0000	SPECIAL AGENCY SUPPLIE	\$123,979.30	\$110,000.00	\$45,434.07	\$115,000.00	\$115,000.00		
001.610.0640.0000.0000	PRINTING & FORMS	\$4,859.24	\$6,000.00	\$1,565.41	\$4,500.00	\$5,000.00		

Town of Scituate

Budget-610 Library

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.610.0540.0000.0000	CLEANING SUPPLIES	\$2,000.00	\$1,900.00	\$729.45	\$1,000.00	\$1,000.00		
001.610.0540.0000.0000	OTHER SUPPLIES	\$3,713.88	\$3,900.00	\$1,082.74	\$3,500.00	\$3,500.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$134,872.76	\$121,175.00	\$48,852.79	\$124,375.00	\$124,850.00		
001.610.0580.0000.0000	EQUIPMENT	\$4,943.52	\$5,000.00	\$3,374.53	\$5,000.00	\$5,000.00		
001.610.0580.0000.0000	CAPITAL IMPROVEMENTS	\$0.00	\$100.00	\$0.00	\$0.00	\$5,600.00		
	SCHEDULE: CAPITAL OUTLAY - 0580	\$4,943.52	\$5,100.00	\$3,374.53	\$5,000.00	\$10,600.00		
	Grand Total:	\$908,236.06	\$943,404.00	\$405,905.36	\$974,819.00	\$972,486.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: RECREATION

MISSION STATEMENT:

The Mission of the Scituate Recreation Department is to provide exceptional and creative programs, services and facilities (beaches, ball fields and playgrounds) that foster community spirit and involvement while enhancing the quality of life for all people in Scituate.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL ONE: To explore Town wide community bike program.

1. Investigate how other communities operate community bike programs; then if deemed feasible for Scituate, develop an action plan.
2. Identify town groups, organizations and Town departments, which would be interested and/or impacted by the program.
3. Meet and discuss with the said identified departments the viability and logistics of such a service/program.
4. Present findings to Town Administrator and then present to the Community Preservation Commission for a grant request.

GOAL TWO: To further collaborate with the CORSE Foundation on integration of summer services with recreation summer programs, specifically the sailing program.

1. Organize development meeting with the recreation sailing director, CORSE president and recreation co-directors.
2. Determine and design program.
3. Establish and design training goals for staff, program structure and staffing.
4. Write budget for program.
5. Market and operationalize program.
6. Evaluate program for quality enhancements.

GOAL THREE: Enrich Town beaches' amenities

1. Coordinate focus group meetings with beach study committee along with the 6 beach associations, to discuss facility improvements.
2. Investigate providing benches in beach parking lots with attached shade structures.
3. Work with DPW to develop a plan for amenities, priorities and desires at each individual Scituate Beach with the help of the beach study committee and 6 beach association groups meetings input.

GOAL FOUR: Explore a potential new public beach

1. Research and evaluate possible location
2. Analyze parking and beach front access for bathers
3. Determine safety and liability issues for lifeguards and bathers
4. To work with the new organized beach committee to identify possible public beaches in Scituate
5. Work with beach committee on capital plans for beaches in Scituate

MAJOR BUDGET COMPONENTS

The Recreation budget pays for two part-time co-directors and one part-time staff person as well as some minimal office supplies, postage, cleaning and professional dues and conferences. The Recreation budget is ¼ of a percent of the Town's entire budget.

The Recreation Department's primary function is to provide recreational programming and opportunities to the residents of Scituate.

The department runs approximately 300 programs per year. This entails planning, staffing (155 seasonal employees as well as 200 volunteers...who volunteered over 3100 hours!!) and registering over 4500 participants per year. Our programs are 100% self-supported through user fees. The user fees not only pay for all associated costs with each program but also support the department (i.e. office supplies, office machinery, seasonal salaries). A division the Department's programming is dedicated to children, tweens and teens with special needs. This is an area of programming over the past six years the Department has fully embraced and developed with the partnership of the CORSE Foundation.

Another important function of the Recreation Department is the lifeguard services. We are responsible for training, staffing (30 plus guards) and equipping the Town's four beaches (Minot, Egypt, Peggotty and Humarock). Beaches in Scituate are staffed from the end of June through Labor Day. All costs associated with the beaches are paid for through the Beach Sticker Revolving Account.

An additional significant role for the Recreation Department is the permitting of the Town's 20 plus athletic fields, bandstand, in-line skating rink, tennis courts (two sets at two locations) as well as basketball courts. Each permit requires an application, along with a certificate of insurance naming the Town of Scituate as an additional insured and if applicable, a confirmation from the Commonwealth that the organization is CORI certified.

Last, the Recreation Commission is heavily involved with the permitted facilities upkeep and development. The Commission works closely with the Community Preservation Committee in the grant process. Since CPC adoption, The Recreation Commission has written, submitted and approved nine grants (totaling over \$2.2 million).

FY 2016 RISKS AND CHALLENGES

The Recreation Department must comply with ever-changing unfunded mandates, laws and regulations passed down from the Commonwealth. There is a new law going into effect January 1, 2015 that will have a tremendous impact on the cost to run the Recreation Department's programs and services. The State's minimum wage will be going to \$9.00 per hour on 1/1/2015 and an additional dollar annually for the following two years. Because all programs and beach services are paid for through user fees, the Recreation Department & Town will be challenged to carefully examine the impact throughout the Department and make the appropriate recommendations on increasing fees.

Two years ago the law governing the Community Preservation Act changed. The law now allows a project to be funded for renovation. The Recreation Commission was encouraged to propose an aggressive multiyear CPC Plan. Last year the Department received funding at Town Meeting to re-build the Skateboard Park. Along with the skatepark project the Commission will actively work along with DPW to complete previous awarded grants (basketball court in Humarock, lighting of athletic facilities on high school campus, renovation of Central softball fields & construction of a field house).

Additionally, two past projects that had previously been on hold have been released to commence. The Commission will be enthusiastically working on them, as well. The projects include a community playground & softball field on Scituate High School Campus. However, an additional challenge presented with the playground and softball field is the land on the high school campus is no longer available. Therefore the Commission will be working with the Town and School to find new locations in Town. The supported projects are very exciting for the Town, but will be a time-consuming and challenging task for the department to bring to completion.

Scituate residents use the community's 20+ fields, basketball courts, bandstand, inline skate rink and skate park to almost capacity. The Community Turf Field was restocked this past year with rubber infill to give the field another 2 to 3 years. After which the entire field and track will need to be replaced. The Commission has submitted a capital plan for both the turf & track for FY 2018. However, in FY 2017 the Commission will apply to CPC for a grant to replace the track. The track qualifies for CPC funding but the turf field regrettably is not eligible. Another challenge around field permitting will be the loss of the Svensen field hockey field on the Scituate High School campus with the building of the new middle school.

The Recreation Department takes pride in the Town's cherished shoreline, constantly implementing improvements. Two yearly challenges are staffing and the ever changing coastline. Last season the Town offered a comprehensive intense lifeguard certification program for the lifeguard staff with the intent of retention of staff for this upcoming season. As far as the coastline, the Department and Town will face that challenge after we see what change the winter brings. As summer approaches the Town will ensure the beaches are safe and enjoyable for the patrons.

As in other years, the department's lack of dedicated space is one of the department's major challenges. Finding adequate space for current programming and equipment storage can be a very time consuming process. This will be felt evermore as we enter in the fiscal year with the loss of programming space at the Scituate Harbor Community Building. But the Department will be working closely with the Library to relocate those programs impacted. We are grateful to numerous town departments for their help and support with this issue so we can provide a wide range of programming.

The greatest challenge the Recreation Department will potentially face in the Fiscal Year 2016 will be re-locating the entire department. As of this writing the final vote for the new middle school has not been held. Assuming it is favorable the Recreation Department operations will be permanently moved out of Scituate High School. This is a daunting task. Something the Recreation Department knows first hand having moved the entire department five times. However, the last time was over 16 years ago and the Department was much smaller than it is now. The Recreation Department has thoroughly enjoyed its home in Scituate High School and the Department has thrived through the years there. We will miss the constant interaction with the students, faculty & public at the athletic facilities. But the Department will embrace the change and challenge. Although, it may take a couple of years before the department is truly settled, we anticipate & will work hard to make our final destination to be a place the community will welcome.

DEPARTMENTAL ACCOMPLISHMENTS

Summer 2013 expanded the sailing program to meet the needs of the Community, by developing intermediate Mercury program and advanced 420 racing program.

Negotiated with the beach neighbors (Minot, Humarock and Peggotty) a compromise for storing equipment.

Drafted and had adopted a "Code of Conduct" policy for the Town's Athletic Facilities.

Entire Department was awarded the "Compass Award" by the C.O.R.S.E. Foundation for leading by example and demonstrating commitment and compassion to children with special needs and their families.

Worked closely with the Recreation Commission on a CPA grant for the FY 2015 round and was awarded the grant (Skateboard Park).

Partnered with the Scituate Chamber of Commerce to facilitate and staff a "Community Family St. Patrick's Day Party".

Working (on-going) with the Town Planner, Conservation Agent & outside consultant to update the Town's Open Space and Recreation Plan.

Due to changes in the laws/standards around lifeguards, ardously planned for the entire staff to be certified with the current standards in an intense 4-day program.

Partnered with the Harbormaster, Shell Fish Warden to offer "Learn to Clam" a new program on the North River.

SUPPLEMENT REQUESTS

630:

(\$500.00): Recommended by the Director of Technology for Scituate, to request a wi-fi security bundle to help with securing the department's information using the wi-fi system.

Beach Revolving Account:

The State's minimum wage is going to increase on 1/1/2015 to \$9.00 and one dollar increases for two years until the minimum wage reaches \$11.00 per hour in 2017. In order to comply with the mandated law for FY 16, the department has requested the following increase in lifeguard personal services. Lifeguard payrate was previously established at \$2.00 above minimum wage for a starting guard based on their required certifications and responsibilities.

<u>LIFEGUARDS</u>	<u>Hourly Rate</u>
Director	\$21.50
Assist. Director	\$19.00
Head Guards	\$15.75
Alt. Head Guards	\$15.75
Veteran Guards	\$13.50
Alt. Veteran Guards	\$13.50
Starting Guards	\$12.50

DESCRIPTION OF REVENUE

**BEACH STICKER REVOLVING ACCOUNT
FISCAL YEAR 2016 BUDGET**

510 Personal Services

5190	Seasonal Salaries	\$164,362.00	Lifeguard Salaries (represents a 14% mandated increase due to the mandated minimum wage increase). This represents one of two increases over the next three years.
5120	Overtime Trash	\$ 15,000.00	Overtime Trash Removal
5191	Parking Enforcement	\$ 7,500.00	Parking Enforcement
Personal Services Total:		\$186,862.00	

520 Purchases of Services

5308	Training	\$ 4,000.00	Pre-Season training for lifeguards
5311	Support Services	\$ 500.00	Maintenance of Lifeguard equipment
5309	Technical Services	\$10,000.00 \$ 700.00	Orange Trash bags Annual Maintenance for Beach Sticker program
5312	Environmental Testing	\$ 1,000.00	Water testing beaches
5313	Storage Services	\$ 1,950.00	3 temporary storage units for lifeguard equipment (rental & delivery for 2 months)
5314	Portable Sanitation	\$ 10,000.00	Portable Toilets

Purchase of Services Total: \$ 26,200.00

5711 Mileage	\$ 800.00	Mileage (daily rounds at beaches)
<hr/>		
540 Materials and Supplies		
5344 Postage/Printing	\$ 2,578.00	Postage and Printing
5423 Special Agency Supplies	\$ 2,175.00	Misc. Lifeguard equipment (detailed spreadsheet attached)
5581 Clothing	\$ 3,233.00	Lifeguard Apparel (jackets, shirts, Swim suit, whistle, lanyard, fanny Packs and CPR masks).

Materials and Supplies Total: \$ 7,986.00

580 Capital Outlay

5851 Equipment		
Seaweed Removal	\$ 20,000.00	Seaweed Removal
Shade structures	\$ 1,000.00	Portable canopies with weights to provide sun protection and first aid station (\$250.00 times 4)
Beach Signs	\$ 1,200.00	Information signs for beaches, 6 Openings
Handheld Radio	\$ 400.00	1 Handheld radios for lifeguards
Replacement flags	\$ 400.00	lifeguard boundary flags
Rescue Equipment	\$ 250.00	10 Rescue Tubes
Equipment Total	\$ 23,250.00	

TOTAL: \$ 245,098.00

FY14 Revenue: \$254,190.00

Beach Sticker Revolving Fund Analysis
FY 11-16

Description:	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	BUDGET FY 2015	VARISE FY 2016
Opening Fund Balance	\$ 65,965.00	\$ 119,892.77	\$ 219,696.79	\$ 271,734.91	\$ 329,762.95	\$ 226,121.39
(+) Beach Sticker Sales (A)	\$ 244,858.81	\$ 290,630.00	\$ 242,789.96	\$ 254,190.00	\$ 240,000.00	* \$ 240,000.00
(-) Personal Services	\$ 114,016.09					
(-) Seasonal Salaries		\$ 111,689.46	\$ 111,242.96	\$ 101,350.75	\$ 141,170.00	\$ 164,300.00
(-) Parking Enforcement		\$ 6,165.00	\$ 4,588.13	\$ 5,811.75	\$ 7,500.00	\$ 7,500.00
(-) Overtime-Trash Pick-up		\$ 13,717.81	\$ 12,626.93	\$ 12,832.75	\$ 11,616.00	\$ 14,300.00
(-) Training						\$ 4,000.00
(-) Technical Services						\$ 700.00
(-) Support Services		\$ 4,640.00	\$ 5,570.40	\$ 7,415.77	\$ 25,950.00	\$ 10,500.00
(-) Environmental Testing						\$ 7,000.00
(-) Portable Sanitation						\$ 10,000.00
(-) Storage Services						\$ 1,500.00
(-) Postage & Printing		\$ 1,265.00	\$ 608.02	\$ 2,010.25	\$ 2,578.00	\$ 2,300.00
(-) Lifeguard Supplies		\$ 2,068.89	\$ 2,475.97	\$ (184.20)	\$ 2,175.00	\$ 2,175.00
(-) Clothing		\$ 2,920.55	\$ 2,730.14	\$ 4,085.35	\$ 3,232.00	\$ 3,000.00
(-) Other Charges	\$ 37,474.79	\$ 7,256.89	\$ 7,938.28	\$ 1,950.00		\$ -
(-) Mileage Reimbursement		\$ 758.40	\$ 470.00	\$ 348.00	\$ 800.00	\$ 625.00
(-) Prior Year Encumbrances		\$ 24,691.63	\$ 27,981.79			
(-) Equipment		\$ 14,137.35	\$ 6,526.98	\$ 288.12	\$ 24,763.00	\$ 22,000.00
(-) Parking Lot Improvements		\$ 1,515.00	\$ 7,992.24	\$ 46,269.50	\$ 123,857.56	
Total Expenses (B)	\$ 151,490.88	\$ 190,825.98	\$ 190,751.84	\$ 182,178.04	\$ 343,641.56	\$ 249,900.00
(-) Encumbrances	\$ 39,440.16	\$ -	\$ -	\$ 13,983.92		
Closing Fund Balance	\$ 119,892.77	\$ 219,696.79	\$ 271,734.91	\$ 329,762.95	\$ 226,121.39	\$ 216,221.39
Revenue Over Expenses (A - B)	\$ 53,927.77	\$ 99,804.02	\$ 52,038.12	\$ 58,028.04	\$ (108,641.56)	\$ (9,900.00)
Cumulative Surplus (Deficit)	\$ 53,927.77	\$ 153,731.79	\$ 205,769.91	\$ 263,797.95	\$ 160,156.39	\$ 150,256.39

*Assumption of \$240,000 in sticker sales; \$22,950 as of 10/31/14 - most sales April-June.

REVOLVING ACCOUNT BUDGET
FY2014

Opening Balance for FY14: \$735.96

Total Income	Credits/Refunds	Total Revenue	Minus	Net Revenue
			(Expenses from programs related to Programs)	
\$404,842.73	\$39,203.75	\$315,638.28	\$332,567.46	\$ 33,071.52

Expenses supported by the Recreation Revolving Account un-related to a program:

OFFICE SUPPLIES

Copier Supplies and Maintenance (includes monthly lease, toner and maintenance above and beyond budgeted amount)	\$2,587.79
Air Conditioner Units repair	554.00
MRPA and NRPA membership	539.00
Office Supplies (Pens, paper clips, printer cart, colored paper, tape, files, mouse, batteries, posters, etc.)	771.55
St. Patrick's day expense	173.50
Poland Springs	45.17
Total Office Supplies:	\$4,671.01

CAPITAL IMPROVEMENTS N/A

COMPUTER SUPPORT

Replace Desktop Computer	519.99
Total Computer Support	\$519.99

OFFICE STAFF PAYROLL

Office payroll (not associated with a program)	\$26,338.87
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TOTAL ADDITIONAL EXPENSE SUPPORT BY REVOLVING: \$31,529.87

NET REVENUE FROM PROGRAMS: \$ 33,071.52

EXPENSES NOT RELATED TO PROGRAM: -31,529.87

\$1,541.65

FIELD REVOLVING ACCOUNT BUDGET

FY2014

fy'14 Opening Balance (field fees)		\$23,297.85		
fy'14 Opening balance (turf rentals)		\$13,915.00		
<u>Organization</u>				
<u>Summer 2013</u>				
			fees	turf rental
Achieve Lacrosse	lacrosse			\$ 2,000.00
Schallwags Lacrosse	lacrosse	\$ 260.00		
				date
				2/7/2013
				6/2/2013
<u>Fall 2013</u>				
Scituate Youth Center	soccer	\$ 3,160.00		9/11/2013
Scituate Youth Football	football	\$ 1,500.00		10/23/2013
<u>Spring 2014</u>				
Girls Travel Softball	softball	\$ 205.00		7/28/2014
Men's Senior Softball League	softball	\$ 850.00		1/14/2014
Scituate Youth Lacrosse	lacrosse	\$ 2,260.00		4/4/2014
Scituate Soccer Club	soccer	\$ 2,775.00		6/30/2014
Men's Senior Baseball League	baseball	\$ 150.00		10/9/2014
Scituate Little League	baseball	\$ 3,125.00		4/9/2014
Scituate Youth Center	softball	\$ 365.00		(*) 12/1/2014
Men's Soccer	soccer	\$ 200.00		3/10/2014
		\$ 14,850.00	\$ 2,000.00	
Field Coordinator		\$ 21,894.00		
<u>Turf related expenses</u>				
All American Sports Group	Replace Rubber in-fill			-\$7,750.00
Life Support Systems	AED exterior wall cabinet			-\$499.00
All American Sports Group	cleaning & disinfecting			-\$925.00
				-\$9,174.00
Harbor Sign Company	Signs for tennis courts - non commercial use	\$150.00		
Hart Supply Company	Signicade Message Boards	\$283.88		
Harbor Sign Company	Code of Conduct signs	\$1,400.00		
Home Depot	Storage box for Flannery	\$529.00		
		\$24,256.88		
		\$ (9,406.88)	\$ (7,174.00)	
(*) payment came in late				
Closing Balance: Field Fees		\$13,890.97		
Closing Balance: Turf Rental		\$6,741.00		

Town C. . .cituuate

Budget-630 Recreation

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.630.0510.5110.0000.0000	REGULAR SALARIES	\$94,406.35	\$104,485.00	\$45,771.57	\$109,586.00	\$109,586.00		
001.630.0510.5130.0000.0000	LONGEVITY	\$1,800.00	\$2,050.00	\$800.00	\$2,350.00	\$2,350.00		
001.630.0510.5180.0000.0000	PART-TIME SALARIES	\$26,334.64	\$20,249.00	\$8,328.82	\$20,233.00	\$20,233.00		
001.630.0510.5191.0000.0000	OTHER SALARIES	\$1,030.01	\$1,045.00	\$481.30	\$1,298.00	\$1,298.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$123,571.00	\$127,829.00	\$55,381.49	\$133,467.00	\$133,467.00		
001.630.0520.5311.0000.0000	SUPPORT SERVICES	\$0.00	\$0.00	\$82.08	\$0.00	\$0.00		
001.630.0520.5321.0000.0000	CONFERENCE/MEETINGS	\$660.10	\$300.00	\$0.00	\$300.00	\$300.00		
001.630.0520.5344.0000.0000	POSTAGE	\$362.10	\$600.00	\$147.36	\$600.00	\$400.00		
001.630.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$150.00	\$68.04	\$150.00	\$100.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$1,022.20	\$1,250.00	\$287.48	\$1,250.00	\$800.00		
001.630.0540.5420.0000.0000	OFFICE SUPPLIES	\$49.56	\$375.00	\$0.00	\$375.00	\$150.00		
001.630.0540.5451.0000.0000	CLEANING SUPPLIES	\$0.00	\$275.00	\$0.00	\$275.00	\$100.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$49.56	\$650.00	\$0.00	\$650.00	\$250.00		
001.630.0560.5651.0000.0000	EQUIPMENT	\$0.00	\$1,050.00	\$1,021.88	\$500.00	\$500.00		
	SCHEDULE: CAPITAL OUTLAY - 0560	\$0.00	\$1,050.00	\$1,021.88	\$500.00	\$500.00		
	Grand Total:	\$124,642.76	\$130,779.00	\$56,690.85	\$135,867.00	\$135,867.00		

End of Report

Town of Scituate

Beach Budget

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
022.123.2205.5001.0000.0000	Beach Sticker Revolving-Opel	\$0.00	\$343,748.87	\$0.00	\$0.00	\$0.00	\$0.00	
022.123.2205.5100.0000.0000	Beach Sticker Revolving-Pers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
022.123.2205.5120.0000.0000	Overtime-Traffic pickup	\$12,832.75	\$1,816.00	\$12,056.70	\$15,000.00	\$14,300.00	\$14,300.00	
022.123.2205.5170.0000.0000	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
022.123.2205.5190.0000.0000	Seasonal Salaries	\$101,350.75	\$141,170.00	\$85,559.47	\$164,362.00	\$164,300.00	\$164,300.00	
022.123.2205.5191.0000.0000	Parking Enforcement	\$5,811.75	\$7,500.00	\$1,589.63	\$7,500.00	\$7,500.00	\$7,500.00	
022.123.2205.5308.0000.0000	Training	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	
022.123.2205.5309.0000.0000	Technical Services	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	\$700.00	
022.123.2205.5311.0000.0000	Support Services	\$7,415.77	\$25,950.00	\$18,084.00	\$10,500.00	\$10,500.00	\$10,500.00	
022.123.2205.5312.0000.0000	Environmental Testing	\$0.00	\$0.00	\$385.00	\$1,000.00	\$7,000.00	\$7,000.00	
022.123.2205.5314.0000.0000	Portable Sanitation	\$0.00	\$0.00	\$5,636.57	\$10,000.00	\$10,000.00	\$10,000.00	
022.123.2205.5316.0000.0000	Storage Services	\$0.00	\$0.00	\$782.64	\$1,950.00	\$1,500.00	\$1,500.00	
022.123.2205.5344.0000.0000	Postage and printing	\$2,010.25	\$2,576.00	\$169.76	\$2,578.00	\$2,300.00	\$2,300.00	
022.123.2205.5423.0000.0000	Lifeguard Supplies	(\$184.20)	\$2,175.00	\$3,515.88	\$2,175.00	\$2,175.00	\$2,175.00	
022.123.2205.5581.0000.0000	Clothing	\$4,085.35	\$3,232.00	\$0.00	\$3,233.00	\$3,000.00	\$3,000.00	
022.123.2205.5700.0000.0000	Beach Sticker Revolving-Othe	\$1,950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
022.123.2205.5711.0000.0000	Mileage reimbursement	\$348.00	\$800.00	\$501.10	\$800.00	\$775.00	\$775.00	
022.123.2205.5799.0000.0000	Prior Year Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
022.123.2205.5861.0000.0000	Equipment	\$288.12	\$24,763.00	\$2,293.60	\$23,250.00	\$22,000.00	\$22,000.00	
022.123.2205.5880.0000.0000	Parking lot Improvements	\$46,269.50	\$123,857.56	\$3,220.80	\$0.00	\$10,000.00	\$10,000.00	
Grand Total:		\$182,178.04	\$687,386.43	\$133,806.15	\$247,048.00	\$260,050.00	\$260,050.00	

End of Report

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: BEAUTIFICATION COMMISSION 650

MISSION STATEMENT:

To enhance the beauty of Scituate through planting and maintaining selected public spaces using community resources.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS:

1. Sustain Scituate's twelve railroad-crossing islands with their singularly attractive plantings.
 - Keep maintenance labor costs low through the competitive bidding process.
 - Keep costs down by finding alternative perennials for ones that need frequent replanting.
 - Use the Town's Summer Interns to water plantings.
2. Realize our mission by continuing to:
 - Provide annuals and perennials for our Merchant Flower Program and Adopt-a-Lot Program.
 - Renovate and /or replace plantings in Adopt-a-Lots as needs are identified.
 - Provide support to our Merchant participants and Volunteer Caretakers.
 - Maintain traffic islands that are unsafe for volunteers or do not have Caretakers by using a professional landscape firm.
3. Further our mission by increasing Merchant participation in the Merchant Flowers Programs.
 - Evaluate the impact of extending the growing Greenbush commercial district to our Merchant Program.
 - Solicit feedback from Merchants who don't participate in our Program to understand their issues and address those issues, if possible.
 - Give timely recognition of Merchants' efforts as warranted.
4. Expand our mission to include elimination of trash and litter from streets and roadways.
 - Work with schools to foster anti-litter attitudes in students.
 - Continue to organize Ship Shape Day (SSD) for a Town-wide cleanup in the spring.
 - Continue cooperation with Sustainable Scituate on SSD to publicize our focus on recycling and to educate volunteers about proper sorting for recycling.
 - Work with DPW Transfer Station employees to verify that recyclables have been correctly sorted and obtain a count.
5. Continue recruitment efforts to establish pool of volunteers to be Adopt-a-Lot Caretakers, to occasionally assist Caretakers, and to serve on the Commission.
 - Distribute SBC Brochure at appropriate venues.
 - Redesign Web page to publicize SBC accomplishments and opportunities.
 - Find an IT volunteer who can help us make better use of current technology like Facebook and Twitter to reach potential volunteers.

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: BEAUTIFICATION COMMISSION 650

6. Raise awareness of invasive Japanese Knotweed in the local area.
 - Use SBC website to educate the public about this problem plants and methods of eradicating it.
 - Disseminate information at local nurseries, Ship Shape Day and other appropriate venues.
7. Plant at least one tree every year to help maintain our "Tree City" designation.
 - Consult with local resources about locations where trees are needed.
 - Get commitment from DPW-Buildings and Grounds personnel to keep new trees watered for a year.

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: BEAUTIFICATION COMMISSION 650

MAJOR BUDGET COMPONENTS:

We are requesting \$20,000 in the FY 2015-2016 Budget, which is a 2.5% increase over last year's budget. We have held the line at \$19,500 for the last two years but have seen our costs rise. The price of plants increased 10% and labor increased \$3/hour in FY2014, which is 2 years ahead of this budget year.

- 43% - Plants, both annuals and perennials, and related landscape supplies such as potting soil and soil amendments for Merchant Flower Programs in Harbor and North Scituate commercial areas, Adopt-a-Lot Program for which volunteers provide labor, as well as 6 other traffic islands and 12 Railroad Crossing islands, which are maintained by a professional landscaper. Also Ship Shape Day supplies.
- 55% - Labor costs for professional landscaper to maintain 6 highly visible "gateway" islands, which traffic volume has rendered unsafe for volunteers, twelve Railroad Crossing islands, also unsafe for volunteers, and other islands in our program for which there are currently no volunteers. Also one-time labor costs for tree and/or shrub planting.

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: BEAUTIFICATION COMMISSION 650

FY 2016 RISKS AND CHALLENGES:

- As the ocean level rises and storms worsen, flooding will increasingly impact some of our Harbor front gardens. Costs for replacements and restoration of these gardens cannot be estimated.
- Changing climate and weather patterns will affect our herbaceous material in ways we can't always foretell. It will be a challenge to adapt our plantings and soil and pest management so that we continue to have great looking gardens when we don't know exactly what problems we will face next summer.
- Significant increases in costs for landscape supplies will reduce the amounts of materials and plants we can afford to accomplish our mission. Increases in the cost of heating oil and gas, for example, affect the prices our growers and service providers pass on to us.
- Our labor costs are highly variable, depending on weather conditions through the summer and the number of volunteers who participate as Caretakers. Ideal growing conditions and/or loss of volunteers could result in much higher charges for labor.
- It is a constant challenge to attract volunteers to be Caretakers, Caretaker Helpers and to serve c the Commission.

TOWN OF SCITUATE
FY 2016 BUDGET

DEPARTMENT: BEAUTIFICATION COMMISSION 650

DEPARTMENTAL ACCOMPLISHMENTS:

- Maintained 30 Adopt-a-Lots and 6 traffic islands around Town in beautiful, colorful condition with the help of 28 Volunteer Caretakers of record.
- Renovated Egypt Beach parking lot Adopt-a-Lot, one of the original islands in the Adopt-a-Lot Program. Planting will be completed next year.
- Replaced the matching Alberta spruces growing in the center of the Tax Office Adopt-a-Lot, which had succumbed to spider mites, with a pair of hollies.
- Worked with a professional to maintain islands that do not have Caretakers and replaced dead shrubs in one of these.
- Wrote and awarded a contract for maintenance of 12 large railroad crossing islands.
- Replaced some plants in railroad crossing islands to fill gaps with plants that have performed better in those conditions.
- Continued our Merchant Flowers Program in North Scituate and the Harbor, increasing participation to 58 merchants, which are 9 more than last year.
- Enjoyed outstanding participation from the community on Ship Shape Day for the fourth year in a row, including more students accruing Community Service Credit. We collected nearly 12 1/2 tons of trash, focusing on proper sorting of recyclables for the orange bag to get better compliance. We provided reflective safety vests to our volunteers along with grabbers, which we offer for a refundable deposit. Glass recycling was not an issue.
- Planted a flowering Kousa dogwood to replace a tree lost in Lawson Park in accordance with our goal to plant a tree every year.
- Continued process of eradication of invasive knotweed in one of our former Adopt-a-Lot locations along Satuit Brook by hiring a specialist. Degree of effectiveness won't be known until next spring.

Budget-650 Beautification Commission

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.650.0540.5482.0000.0000	LANDSCAPING SUPPLIES	\$18,956.77	\$19,500.00	\$4,220.88	\$20,000.00	\$20,000.00		
	SCHEDULE: MATERIALS & SUPPLIES - 0540	\$18,956.77	\$19,500.00	\$4,220.88	\$20,000.00	\$20,000.00		
Grand Total:		\$18,956.77	\$19,500.00	\$4,220.88	\$20,000.00	\$20,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: HISTORICAL BUILDINGS #691

MISSION STATEMENT

A municipality is judged in good part by how well its historical properties are maintained. Scituate has seven town-owned historical structures: Cudworth House (1797), Scituate Lighthouse (1811), Mann Farmhouse (1825), Massachusetts Humane Boathouse (1896), Lawson Tower (1902), Lawson Gates (1902). And the Bates House circa 1665 acquired with CPC funds in May of 2011.

Our mission is to maintain these important structures for future generations and to provide educational opportunities at these properties so the public has a good understanding of the role these buildings played in the development and history of the town.

FY/2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The Scituate Historical Society oversees the operation and maintenance needs of the seven town-owned historical properties.

At the request of the Scituate Historical Society, the 1968 Annual Town Meeting gave custody and administration of Scituate Lighthouse to the Society. The Town also gave custody and administration of the Lawson Gates to the Society at the 1972 Town Meeting. When the Bates House was acquired by the town, the Society set aside \$25,000 for maintenance and other costs. When the life estate tenant leaves the property, the Society will collect rents from the new tenant and will pay for routine maintenance and other costs. The Scituate Historical Society has not requested formal control of the other sites, but we act on the town's behalf overseeing the other town-owned historical sites.

Our goal continues to ensure that all town-owned sites are well maintained and can be enjoyed by and open to the public. Because all of these properties are at least one hundred years old, they require constant attention.

MAJOR BUDGET COMPONENTS

A large part of this budget involves Purchase of Services (POS)..POS expenditures are telephone/alarm systems at Lawson Tower, Cudworth House, and Mann House; electricity at these same sites; and natural gas at the Cudworth House and Mann House. In FY 2015 we requested \$5,500.00 for repairs. As part of this budget we are requesting \$5,800 for routine maintenance and repairs.

For many years Scituate Historical Society members have provided oversight for town owned historical buildings. Each year the time commitment has increased. Members respond to alarm activation, oversee repair projects, write bid requests, track expenditures, coordinate inspections etc. We feel that the time has come that the town reimburse the Scituate Historical Society for some of this work. We know that what we are requesting doesn't come close to the amount of time spent, but we are willing to accept a modest amount of compensation. The amount of the request is \$3,328.

We attempt to anticipate one to five years in advance what repairs will be required at all sites, but invariably unexpected repairs will always manifest themselves. The Lighthouse Rental Account and the Mann House Rental Account are used to fund the majority of repairs at those two buildings. There is no tenant at the Cudworth House so all repairs must come from the town. The same is true for Lawson Tower, the Lawson Gates on Branch Street, and the Massachusetts Humane Boathouse.

FY 16 RISKS AND CHALLENGES

If there is not adequate funding to maintain the town's historic properties, small problems will escalate to major problems. When that happens repair cost quickly escalate.

The town has spent a large sum of money in recent years at Lawson Tower. There are two issues there. The bells need to be inspected on a regular basis due to the salt air environment. The company that does the inspection strongly recommends that inspections be done twice a year. The good news is that the most recent inspection of the bells found them to be in good condition.

Scituate Lighthouse: The Lighthouse Rental Account should be able to handle ordinary repairs required there. The balance in the rental account as of November 10, 2014 is \$45,045.76.

Mann House: The balance in the Mann House Rental Account as of November 10, 2014 is \$6,114.60. There are adequate funds in the Mann House Rental account to handle repairs there.

Cudworth House: Several repairs are anticipated at the Cudworth House in FY 2016. Repairs needed include repairs to windows, installation of several interior storm windows, repair of powder post beetle damage, and repainting of interior trim. The exact cost is not known, but probably less than \$5,000.

Massachusetts Humane Society Boathouse: This building is getting excellent use by the Town of Scituate Recreation summer sailing program. They use the building for classroom space. There are no large repairs needed there yet, but the trim on the building does need attention soon.

Lawson Gates: Insect infestation is always a concern. The gates are being monitored by an insect control company.

DEPARTMENTAL ACCOMPLISHMENTS

The widow's walk at the Little Red Schoolhouse was completed last spring. Also last spring a major condition assessment and restoration project was completed at Lawson Tower. This work will not have to be done again for several years. Both the Little Red schoolhouse and Lawson Tower work was funded with Community Preservation funds.

This summer work began on moving the Irish Moss Storage Shed from Scituate Marine Park to the Maritime & Irish Mossing Museum on Driftway. The move was successfully completed in mid August. The shed was not getting any visitors at Scituate Marine Park and was in the way of a possible widening of the boatyard entrance. The added benefit is that the shed upkeep will no longer be the town's responsibility.

DESCRIPTION OF REVENUE	YTD				Comments
	FY/13	FY/14	FY/15	FY/16	
	\$12,200.00	\$10350.00	\$11,350.00	\$14,378.00	



THE SCITUATE HISTORICAL SOCIETY

KATHLEEN LAIDLAW HISTORICAL CENTER

P.O. Box 276

SCITUATE, MA 02066

781-545-1083

November 14, 2014

Ms. Patricia Vinchesi, Town Administrator
Scituate Town Hall
600 Chief Justice Cushing Highway
Scituate, MA 02066

Dear Ms. Vinchesi,

Attached is our budget request for fiscal year 2016 for Historical Buildings line #691. We have increased the request for electricity from \$1,500.00 last year to \$2,000 this year due to the anticipated increase in cost announced by National Grid.

We have added a new request for compensation for oversight services this year. For many years Society members have acted on the town's behalf overseeing the town owned historical sites. Each year the time demands increase. Things such as alarm activations, site inspections required by insurance companies and insect inspections, CPC projects oversight etc. all require devotion of increasing amounts of time. We have based our request of \$3,328.00 as follows: 4 hours per week at a compensation rate of \$16.00 per hour. The hourly rate is the same the Society pays its other employees.

One other concern we have is the Maintenance of Buildings line. While there are rental accounts at the Lighthouse and Mann House, there is no income stream from the Cudworth House, Massachusetts Humane Society Boathouse, and the Lawson Gates. We need to find a way to be able to use that money for repairs at those buildings as well.

A breakdown of the budget request is as follows:

Electricity	\$2,000.00
Natural gas	\$1,500.00
Telephone for alarm systems	\$1,850.00
Maintenance of buildings	\$5,800.00
<u>Scituate Historical Society compensation for oversight services</u>	<u>\$3,328.00</u>
Total request:	\$14,378.00

Sincerely,

Dave Ball
President

Town C...ituate

Budget-691 Historical Buildings

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.691.0520.6211.0000.0000	ELECTRICITY	\$1,146.26	\$1,500.00	\$625.65	\$2,000.00	\$1,500.00		
001.691.0520.5213.0000.0000	NATURAL GAS	\$417.74	\$1,500.00	\$101.91	\$1,500.00	\$900.00		
001.691.0520.5242.0000.0000	REPAIR/MAINT PROPIEQ	\$1,706.00	\$6,500.00	\$509.00	\$9,128.00	\$6,700.00		
001.691.0520.5341.0000.0000	TELEPHONE	\$1,732.49	\$1,850.00	\$113.00	\$1,850.00	\$1,900.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$5,002.49	\$11,350.00	\$1,349.56	\$14,476.00	\$13,000.00		
Grand Total:		\$5,002.49	\$11,350.00	\$1,349.56	\$14,476.00	\$13,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #720 Debt

MISSION STATEMENT:

The Treasurer/Collector is responsible for coordinating all Town borrowing for both the tax supported and five self-supporting Enterprise Funds (golf, sewer, transfer, water, and waterways). This includes the various short-term, and long-term debt plan options for existing, and proposed borrowings, (e.g. bond anticipation notes (BAN's); general obligation bonds; Massachusetts Clean Water Trust (formerly MWPAT) interim short-term, and long-term bonds; and interfund advance borrowings). The Treasurer/Collector works closely with the Town's financial advisor, and bond counsel to implement borrowing for departments in compliance with Massachusetts General Law with the assistance of the Town Clerk, Board of Selectmen, Town Administrator, and the Finance Director/Town Accountant to fulfill requirements of that role properly.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Goal 1:
Continue to collaborate with the Town's financial advisor to obtain best borrowing rates for the Town.

Goal 2:
Provide timely funding needed by town departments for debt projects and maintain sufficient cash flow.

Goal 3:
Maintain the Town's positive bond rating and outlook.

MAJOR BUDGET COMPONENTS

For FY16, the total existing debt-excluded and tax-supported debt is \$8,506,059 while the total revenue-supported Enterprise Fund debt is \$4,370,009

General Fund Debt Includes:

Tax-Supported Non-Exempt Debt of \$1,128,844 (principal and interest)

Tax-Supported Exempt Debt of \$861,512 (principal and interest)

Projected Short-Term Debt \$25,000 (interest only) 6mo BAN 1.5%

Projected Tax-Supported Debt of \$354,828. (principal and interest) March 2015 Bond at 4.25%, 25yrs

Projected Tax-Supported Exempt Debt \$6,135,875 March 2015 Bond at 4.25%, 25yrs

Five Enterprise Fund Debt Budgets: (found within department budgets submitted as follows)

Sewer \$2,216,208 (incl. \$5,000 in S-T interest)

Water \$1,315,197 (incl. March 2015 Bond)

Transfer Station \$18,150

Waterways \$438,254

Widows Walk \$382,200

FY 2016 RISKS AND CHALLENGES

The debt plan is a comprehensive summary of existing debt and future borrowing. It is a challenging task to foresee the proper timing of borrowing throughout the fiscal years based on multiple conversations with relevant department heads, and convey that to the financial advisor. Projects are often based on permitting approvals, proper weather conditions, additional grant sources, best case scenario timeline, etc. that can cause delays, and/or urgent cash flow needs.

DEPARTMENTAL ACCOMPLISHMENTS

The Town continues to be able to borrow at very low interest rates. Despite difficult economic times, the Town has been able to maintain a strong financial performance and a AA+ rating from Standard and Poors.

Existing Debt Service		2015	2016
Total Principal		4,509,532	4,423,356
Total Interest		1,327,829	1,153,553
Total Admin. Fees		24,966	22,456
Total Existing Debt Service		5,862,327	5,599,364

AA-Supported Non-Exempt Debt Services			
Total Principal		965,000	915,000
Total Interest		243,644	213,844
Total Payment		1,208,644	1,128,844

AA-Supported Exempt Debt Services			
Total Principal		100,000	100,000
Total Interest		23,000	23,650
Total Payment		123,000	123,650

AA-Supported Exempt Debt Services			
Total Principal		1,100,000	1,100,000
Total Interest		150,000	100,000
Total Payment		1,250,000	1,200,000

AA-Supported Exempt Debt Services			
Total Principal		1,000,000	1,000,000
Total Interest		100,000	100,000
Total Payment		1,100,000	1,100,000

Transfer Station Enterprise Debt Service			
Total Principal		51,000	15,000
Total Interest		19,867	3,150
Total Payment		70,867	18,150

Wastewater Enterprise Debt Service			
Total Principal		125,000	125,000
Total Interest		120,079	113,251
Total Payment		245,079	238,251

Wastewater Enterprise Debt Service			
Total Principal		125,000	125,000
Total Interest		120,079	113,251
Total Payment		245,079	238,251

Projected Debt

BONDS: MARCH 25, 2015

Projected 2015 Bond Rate: 4.25%

			<u>2015</u>	<u>2016</u>
	Dredging Bonds	Principal	-	-
	Auth. 3/3/03	Interest	-	-
		\$195,000 Principal Paydown	-	-
		BAN Interest	-	-
	Marine Park Recreational Facility	Principal	-	-
	Auth. 3/3/07 - TAXABLE	Interest	-	-
		\$280,000 Principal Paydown	-	-
		BAN Interest	-	-
	Highway Improvement	Principal	-	-
	Auth. 4/13/09	Interest	-	-
		\$423,149 Principal Paydown	-	-
		BAN Interest	-	-
	Departmental Equipment	Principal	-	-
	Auth. 4/13/09	Interest	-	-
		\$25,000 Principal Paydown	-	-
		BAN Interest	-	-
	Departmental Equipment	Principal	-	-
	Auth. 4/13/09	Interest	-	-
		\$60,000 Principal Paydown	-	-
		BAN Interest	-	-
	Energy Savings Contract (ESCO)	Principal	-	-
	Auth. 4/9/12	Interest	-	-
		\$3,200,000 Principal Paydown	-	-
		BAN Interest	-	24,000
	Facilities Design/Engineering Service	Principal	-	-
	Auth. 4/9/12	Interest	-	-
		\$150,000 Principal Paydown	225,000	-
		BAN Interest	1,346	1,000
3/26/2015	School Security	Principal	-	10,000
	Auth. 4/9/13	Interest	-	6,375
		\$150,000 Principal Paydown	-	-
		BAN Interest	798	-
3/26/2015	School Technology (Hardware & Software)	Principal	-	25,000
	Auth. 4/9/13	Interest	-	6,375
		\$150,000 Principal Paydown	-	-
		BAN Interest	798	-
3/26/2015	Road/Sidewalk Improvements	Principal	-	30,000
	Auth. 4/9/13	Interest	-	17,000
		\$400,000 Principal Paydown	-	-
		BAN Interest	2,128	-
3/26/2015	Fire Departmental Equipment	Principal	-	40,000
	Auth. 11/4/13	Interest	-	17,000
		\$400,000 Principal Paydown	-	-
		BAN Interest	2,128	-
3/26/2015	Financial Management System - Software	Principal	-	40,000
	Auth. 4/14/14	Interest	-	8,500
		\$200,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	Police & Fire Communication System	Principal	-	28,000
	Auth. 4/14/14	Interest	-	8,840
		\$208,000 Principal Paydown	-	-

		BAN Interest	664	-
3/26/2015	Roadway Improvements	Principal	-	15,000
	Auth. 4/14/14	Interest	-	8,500
		\$200,000 Principal Paydown	-	-
		BAN Interest	638	-
	Foreshore Protection	Principal	-	-
	Auth. 4/14/14	Interest	-	-
		\$300,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	DPW Highway Dump Truck #106	Principal	-	30,000
	Auth. 4/14/14	Interest	-	5,738
		\$135,000 Principal Paydown	-	-
		BAN Interest	431	-
3/26/2015	School Technology - Software	Principal	-	50,000
	Auth. 4/14/14	Interest	-	8,500
		\$200,000 Principal Paydown	-	-
		BAN Interest	638	-
	Foreshore Protection	Principal	-	-
	Auth. 4/14/14	Interest	-	-
		\$500,000 Principal Paydown	-	-
		BAN Interest	-	-

3/26/2015	Library Renovation	Principal	-	10,000
	Auth. 4/14/14	Interest	-	3,750
		\$200,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	School	Principal	-	2,000,000
	Auth. 4/14/14	Interest	-	2,100,000
		\$2,000,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	Public Safety Building	Principal	-	2,000,000
	Auth. 4/14/14	Interest	-	1,325,000
		\$2,000,000 Principal Paydown	-	-
		BAN Interest	-	-

11/15/2012	Seawall	Principal	-	-
		Interest	-	-
	COMMONWEALTH BOND	Principal Paydown	-	-
		BAN Interest	-	-

		2015	2016
Projected Tax-Supported Debt Service			
	Total Principal	-	268,000
	Total Interest	-	86,828
	Principal Paydown	225,000	-
	BAN Interest	9,568	25,000
	Total Payment	234,568	379,828

3/26/2015	Library Renovation	Principal	-	10,000
	Auth. 4/14/14	Interest	-	3,750
		\$200,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	School	Principal	-	2,000,000
	Auth. 4/14/14	Interest	-	2,100,000
		\$2,000,000 Principal Paydown	-	-
		BAN Interest	-	-
3/26/2015	Public Safety Building	Principal	-	2,000,000
	Auth. 4/14/14	Interest	-	1,325,000
		\$2,000,000 Principal Paydown	-	-
		BAN Interest	-	-

Town of Attitash

720 Debt-Summary

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance

Definition: FY16 Completed Budget

Round to whole dollars

Account on new page

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Request	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
001.720.0512.5995.0000.0000	TRANSFER TO CAPITAL ST.	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00		
SCHEDULE: PENSION - 0512									
001.720.0590.5910.0000.0000	PRINCIPAL ON LONG-TERM	\$1,767,679.06	\$1,977,856.00	\$936,855.54	\$4,809,856.00	\$4,809,856.00	\$4,809,856.00		
001.720.0590.5915.0000.0000	INTEREST ON LONG-TERM	\$579,755.21	\$525,519.00	\$267,850.00	\$3,671,203.00	\$3,671,203.00	\$3,671,203.00		
001.720.0590.5920.0000.0000	OTHER DEBT SERVICES	\$0.00	\$225,000.00	\$225,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
001.720.0590.5925.0000.0000	INTEREST ON SHORT-TERM	\$783.90	\$41,346.00	\$4,004.58	\$25,000.00	\$25,000.00	\$25,000.00		
001.720.0590.5930.0000.0000	CERTIFICATION OF NOTES	\$3,716.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
SCHEDULE: DEBT - 0590									
Grand Total:		\$2,352,134.40	\$2,769,721.00	\$1,433,710.12	\$8,511,059.00	\$8,511,059.00	\$8,511,059.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

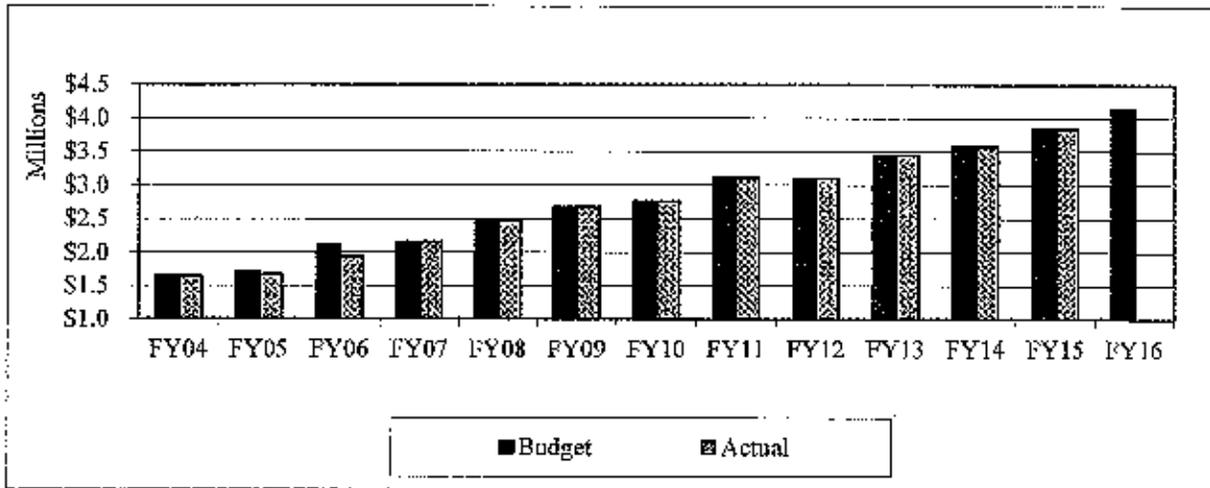
DEPARTMENT: #910 Non-Contributory Pension

MISSION STATEMENT:

This budget represents the funding of retirement benefits for those employees whose service began prior to the establishment of the current Plymouth County Retirement contributory system. The Commonwealth reimburses the Town for past cost of living (COLA) adjustments granted through the year 1999. Currently, there is only one remaining individual receiving the pension benefit.

MAJOR BUDGET COMPONENTS

The COLA base for FY16 is \$13,000 for retirees with a 3% increase.



Non Contributory

	Budget	Actual	Variance
FY16	26,357		
FY15	65,319	8,613	as of 10/16/2014
FY14	62,979	62,979	0
FY13	62,979	62,979	0
FY12	73,590	61,809	11,781
FY11	88,094	80,878	7,216
FY10	87,094	86,320	774
FY09	107,000	84,557	22,443
FY08	105,000	89,208	15,792
FY07	102,462	95,156	7,306
FY06	94,700	91,389	3,320
FY05	113,161	104,978	8,183
FY04	119,500	103,824	15,676

Trend: The pension assessment is a volatile budgetary item as noted despite the member communities continued attempts at seeking some level of consistency in assessment increases. Many existing retirees retired at 5% contribution levels (as opposed to the current rate of 9+2% for active employees) which will continue to result in increases in significant amounts for the next several years. The Town does avail itself of making a one-time payment (versus semi-annual) to avert additional interest costs from the County which results in a 2% annual savings on the assessment. The Town's FY16 assessment will be received in early December.

In FY14, we had three retirees still receiving non-contributory pensions as a result of being enrolled before the current contributory retirement system was established and this amount increased with annual cost of living adjustments. In the first quarter of FY15, two of the three retirees have passed away.

7. Other Post-Employment Benefits (OPEB)

Town of Scituate
 Non-Contributory Pensions
 3% COLA effective July 1, 2014 (FY15)
 (Limited to first \$13,000 as of FY16)

	Monthly	Annually	Increase	New Annual	New Monthly
G J Patterson	2,185.82	26,229.84	390.00	26,619.84	2,218.32
Totals	2,185.82	26,229.84	390.00	26,619.84	2,218.32

Note: This was confirmed at the Plymouth County Retirement Meeting on 12/4/14

Town of Ciculate

Budget-910 Non-Contributory Pensions

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001,910,0512,5179,0000,0000	NON-CONTRIBUTORY PENS	\$62,979.00	\$51,819.00	\$10,766.60	\$26,619.84	\$26,620.00		
	SCHEDULE: PENSION - 0512	\$62,979.00	\$51,819.00	\$10,766.60	\$26,619.84	\$26,620.00		
Grand Total:		\$62,979.00	\$51,819.00	\$10,766.60	\$26,619.84	\$26,620.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #911 Plymouth County Retirement

MISSION STATEMENT:

Plymouth County Retirement (PCR) bills the Town annually for its share of its fiscal year appropriation. Scituate's FY16 assessment is 6.6% of the total PCR assessment.

MAJOR BUDGET COMPONENTS

Scituate's assessment has increased 8% over the FY15 assessment. This fund pays for the retirement benefits of current Town and School retirees, and contributes to the unfunded liability of the Retirement System. FY15 marks the first year the revised mortality tables were reflected in each community's rate. The Town takes advantage of the savings benefit by paying an annual July assessment rather than the higher cost of the semi-annual payment that includes interest. For FY16, the savings to the Town equals \$82,072.

The FY17 Assessment is also expected to increase by 8%.

FY 2016 RISKS AND CHALLENGES

The unfunded liability continues to grow. The challenge will be to absorb the expected increases over the next several years with any reduced local aid. Market conditions play a major role in recovering, and maintaining the fund's balance. The funding schedule currently calls for completion by 2034.

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Situate

Actuarial Valuation as of January 1, 2013

Participant Information

Participants	
Actives	386
Inactives	134
Retirees and Disableds	217
Total	<u>737</u>

Payroll	16,915,229
Average:	43,822

Valuation Results

Normal Cost	
Employee	1,389,272
Employer	733,789
Administrative Expense	103,098
Total	<u>2,226,159</u>

Actuarial Accrued Liability	
Actives	42,458,026
Inactives	723,447
Retirees and Disableds	41,859,601
Total	<u>85,040,474</u>

Assets \$42,972,408

Unfunded Actuarial Accrued Liability \$42,068,071

Estimated FY15 Contribution - semiannual payments	\$3,912,145
Estimated FY15 Contribution - July payment	\$3,836,129
Estimated FY16 Contribution - semiannual payments	\$4,223,839
Estimated FY16 Contribution - July payment	\$4,141,767



Town **C**ocotate

Budget-911 Contributory Pensions

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001,911,0512,5199,0000,0000	PLYMOUTH COUNTY RETIR	\$3,584,859.00	\$3,536,129.00	\$3,536,129.00	\$4,141,767.00	\$4,141,767.00		
001,911,0512,5966,0000,0000	TRANSFER TO OPEB LIABIL	\$71,740.00	\$76,723.00	\$76,723.00	\$82,835.00	\$282,835.00		
SCHEDULE: PENSION - 0512		\$3,656,599.00	\$3,912,852.00	\$3,912,852.00	\$4,224,602.00	\$4,424,602.00		
Grand Total:		\$3,656,599.00	\$3,912,852.00	\$3,912,852.00	\$4,224,602.00	\$4,424,602.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: WORKERS' COMPENSATION 912

MISSION STATEMENT

Town of Scituate
Analysis of Workers' Compensation Trust Fund

	<u>Allocation</u>	<u>Actual Expense</u>	
FY 16	\$ 257,000		
FY 15	\$ 257,000	\$ 46,013	as of 11/17/14
FY 14	\$ 257,000	\$ 170,049	\$ 86,951
FY 13	\$ 307,161	\$ 163,511	\$143,650
FY 12	\$ 265,000	\$ 187,169	\$ 77,831
FY 11	\$ 285,000	\$ 164,938	\$120,062
FY 10	\$ 160,000	\$ 303,738	(143,738)
FY 09**	\$ 160,000	\$ 201,012	(41,012)
FY 08	\$ 80,000	\$ 173,476	(93,476)
FY 07	\$ 80,000	\$ 156,587	(76,587)
FY 06	\$ 80,000	\$ 122,407	(42,407)
FY 05	\$ 80,000	\$ 98,220	(18,220)
FY 04*	\$ 80,000	\$ 84,865	(4,865)
FY 03	\$ 100,000	\$ 57,974	\$42,026
FY 02	\$ 100,000	\$ 51,720	\$48,280

* Line of Duty included in expenditures included from FY 04 to FY 09.
Separate insurance now.

MAJOR BUDGET COMPONENTS

This is a Trust Fund for self-insurance of the Town's workers' compensation costs of injuries incurred by employees at the workplace. It excludes public safety personnel. The budget line item consists of all medical and hospitalization costs, third party administration (TPA), stop/loss, lost wages and any necessitated legal representation.

FY 16 RISKS AND CHALLENGES

Fewer injuries and year end surplus transfers have built up the Fund balance considerably toward our fund goal of at least \$750,000.

Historically, underfunding resulted in expenses exceeding annual appropriation thus negating the intent of self-funding which is to build a substantive reserve to guard against catastrophic loss. In addition, as the Fund is liquid it is viewed as an additional reserve asset by bond rating agencies.

Medical costs payments from long ago settled out claims continue to drive the annual allocation. Our insurance carrier, MILA, provides a variety of training programs and staff takes advantage of several offerings. Our continuing goal is to minimize risk and injury through

The interest generated annually from the fund should pay its ongoing administrative expenses such as the cost of the third party administrator and stop/loss premium cost.

Town of Situate

Budget-912 Workers Compensation

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.912.0515.5199.0000.0000	WORKERS COMPENSATION	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00		
	SCHEDULE: EMPLOYEE BENEFITS - 0515	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00		
Grand Total:		\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00	\$257,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: UNEMPLOYMENT 913

MISSION STATEMENT:

N/A

	Appropriated	Actual	Variance
FY 16	\$ 75,000		
FY 15	\$ 75,000	\$ 7,560	as of 11/26/14
FY 14	\$ 64,000	\$ 31,045	\$ 40,133
FY 13	\$ 92,500	\$ 34,610	\$ 59,890
FY 12	\$300,000	\$244,852	\$ 55,148
FY11	\$300,000	\$184,232	\$115,768
FY 10	\$290,000	\$211,607	\$ 78,393
FY 09	\$ 96,000	\$ 83,600	\$ 12,400
FY 08	\$ 40,000	\$ 39,461	\$ 539
FY 07	\$ 33,000	\$ 30,549	\$ 2,451
FY 06	\$ 39,775	\$ 35,262	\$ 4,513
FY 05	\$ 51,699	\$ 47,186	\$ 4,513

MAJOR BUDGET COMPONENTS

This account funds unemployment costs for eligible town and school employees no longer working for the Town. Typically, most costs are incurred during June, July and August. The Town engages an unemployment consultant to monitor and verify actual claims which help insure costs are warranted. The FY 14 recommended amount reflects recent year positive trends but is up slightly and the line item has been modestly increased for FY 15.

FY 16 RISKS AND CHALLENGES

See above.

DESCRIPTION	FY/13	FY/14	FY/15	FY/16	Comments
OF REVENUE					

N/A

Town of Cicuituate

Budget-913 Unemployment

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.913.0515.5199.0000.0000	UNEMPLOYMENT INSURAN	\$40,132.99	\$75,000.00	\$7,560.60	\$75,000.00	\$75,000.00		
	SCHEDULE: EMPLOYEE BENEFITS - 0515	\$40,132.99	\$75,000.00	\$7,560.60	\$75,000.00	\$75,000.00		
Grand Total:		\$40,132.99	\$75,000.00	\$7,560.60	\$75,000.00	\$75,000.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #914 Contributory Group Insurance

MISSION STATEMENT:

This appropriation funds the Town's share of health and life insurance premiums for all eligible Town employees and retirees. The Town is a member of the Mayflower Municipal Health Group (MMHG), which is comprised of several Plymouth County municipalities, school districts, and Plymouth County employees. Pursuant to MA General Law Chapter 32B, any active permanent Town employee working a minimum of twenty hours per week is eligible for group insurance as a benefit of employment.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The departmental goal is to provide quality health insurance plan options to employees, and retirees, as well as timely information regarding insurance benefits and regulations. Contributions from all participants are managed through the Treasurer/Collector's office, a time-consuming, and labor-intensive process. Referrals to appropriate parties are given as necessary. It is necessary to keeping abreast of changes in the law (e.g. Affordable Health Care Act).

MAJOR BUDGET COMPONENTS

Health Insurance rates are not received from Mayflower Municipal Health Group (MMHG) until January-February 2015. At this time a 3% increase has been budgeted per Nancy Holt.

FY 2016 RISKS AND CHALLENGES

The major challenge is budgeting sufficient funding to provide coverage for new hires and those employees formerly covered elsewhere (e.g. spouse's plan). Spousal job losses can contribute to increased participation in the Town's plan. Recent law changes (e.g. Affordable Health Care) continue to increase the office workload by requiring careful monitoring of employees' eligibility, as well as those declining coverage. There are always challenges coordinating COBRA for those no longer employed by the Town.

DEPARTMENTAL ACCOMPLISHMENTS

The staff continues to work towards improving and increasing communications with employees, retirees, Mayflower Health Group staff and School Department Human Resource staff in order to insure compliance with new laws and eligibility criteria which are in a constant state of change.



Town of Attitash

Budget-914 Contributory Group Insurance

Fiscal Year: 2014-2015

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY16 Completed Budget

Print accounts with zero balance

Round to whole dollars

Account on new page

Account	Description	FY14 Expanded	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
001.914.0515.5189.0000.0000	CONTRIBUTORY GROUP IN	\$4,818,331.90	\$4,975,632.00	\$2,448,307.46	\$5,124,901.00	\$5,124,901.00		
	SCHEDULE: EMPLOYEE BENEFITS - 0515	\$4,818,331.90	\$4,975,632.00	\$2,448,307.46	\$5,124,901.00	\$5,124,901.00		
Grand Total:		\$4,818,331.90	\$4,975,632.00	\$2,448,307.46	\$5,124,901.00	\$5,124,901.00		

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: #916 Federal Taxes

MISSION STATEMENT:

This appropriation funds the Town's federal contribution that matches the employees' 1.45% Medicare contribution.

FY 2016 RISKS AND CHALLENGES

The annual challenge is to sufficiently fund the FICA costs to cover fluctuations in employment.

FY16 represents a 4% increase per Nancy Holt.

Budget-916 Federal Taxes

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Board of	FY16 Advisory Committee
001,916,051,5199,0000,0000	FEDERAL TAXES	\$556,271.96	\$626,454.00	\$225,283.90	\$652,115.00	\$652,115.00			
	SCHEDULE: EMPLOYEE BENEFITS - 0515	\$556,271.96	\$626,454.00	\$225,283.90	\$652,115.00	\$652,115.00			
Grand Total:		\$556,271.96	\$626,454.00	\$225,283.90	\$652,115.00	\$652,115.00			

End of Report

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Widow's Walk

MISSION STATEMENT:

Widow's Walk Golf Course endeavors to offer the best valued golf experience on the South Shore by providing a well-manicured championship layout with friendly customer service. Scituate residents are granted special policies and pricing to encourage a high level of activity from our community members. It is the intent of this enterprise operation to offset all expenses through the collection of reasonable usage fees.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Increase golf league participation by 10%.
 - a. Initiate conversation with local golf professionals with the intent of forming a new PGA Junior League aimed at introducing fun competitive team golf to boys and girls up to age 13.
 - b. Promote and improve awareness with the addition of a new "golf leagues" tab on our website containing a description of all offerings.
 - c. Meet with Men's and Women's League chairs to address player retention issues.
2. Finalize the development of an all-inclusive "Inner Club" targeted to unite the different groups of Widow's Walk core golfers and their families through a schedule of competitive tournaments, fun golf events, and social gatherings.
 - a. Form a committee to include representation of the men, women, and senior leagues.
 - b. Work with the committee to create club bylaws along with a diverse events schedule.
 - c. Discuss banquet menu choices along with suggestions for quality and affordability with the food & beverage operator.
 - d. Collaborate with the Recreation Director to develop a selection of non-golf social activities, including programming at least two new winter activities.
3. Continue development of a long range capital improvement plan to correspond with the retirement of debt in 2017.
 - a. Consult with the Town Administrator, Special Projects Manager, and Facilities Director to clarify a scope of projects, funding options, and a realistic timetable for consideration. (Ongoing)
 - b. Seek advice from the Facilities Director about possible clubhouse repairs and expansion options. (Ongoing)
 - c. Confer with the DPW Director, Facilities Director, and course maintenance company management for thoughts on completing the parking lot and clubhouse landscaping. (Ongoing)
 - d. Work with the Golf Course Superintendent to develop a plan, prioritize, and determine opportunities for the implementation of possible golf course improvement projects and maintenance equipment replacements. (Ongoing)
4. Increase revenue from the sale of Season Golf Passes.
 - a. Extend Junior Season Pass offerings to full-time college students under 22 years of age.
 - b. Work with the Scituate High School Golf Coach to capture more golf team members.
 - c. Extend the cap on the currently filled 7-Day Season Pass category.
 - d. Benchmark to consider recommendations for price adjustments to Season Pass offerings. (Oct - Dec)

MAJOR BUDGET COMPONENTS

In order of total cost, the major expenditures for the golf course come from the following areas:

- *IGM course maintenance fee
- *Long term debt
- *Golf operations salaries
- *Equipment rentals and leases
- *Indirect costs
- *Technical services
- *Repairs and maintenance
- *Electricity

FY 2016 RISKS AND CHALLENGES

Lagging revenues forced a delay in replacing much needed golf equipment and supplies. A spending freeze was put into place in the spring of 2014 resulting in \$55,000 in budget savings. These measures coupled with the use of most of our remaining Retained Earnings kept Widow's Walk in the black. Revenues to date this fiscal year are trending flat. This is a concern in that major revenue sources may be impacted by the inability to replace those needed items should we be faced with a similar fate in the upcoming years. With our debt service soon to be retired, the first priority should be to make decisions that protect Widow's Walk's well-earned reputation as we approach the years of profitability.

The lack of participation from the "Millennials" continues to have a negative effect on the revenue stream for the golf industry and we need to find a way to change our outreach efforts to capture them. At the same time initiatives to introduce this great game to our youth need to continue. After all, the financial health of golf will be reliant on a new generation of golfers to fill the voids left by aging "Baby Boomers".

The national decline in golf rounds appears to be leveling off. Albeit, supply continues to outpace demand. This is not a good situation for golf course operators. Golf course bankruptcies are on the rise nationally. In many parts of the country these bankrupted courses are being eliminated. Unfortunately, failures on the South Shore are quickly purchased at bargain prices. This scenario does nothing to improve the supply problem in the local market, and to compound the problem it puts these competitors in a position to get more aggressive with discounting due to their lack of overhead.

In this golf environment, it is of the utmost importance to listen to the customer base and respond to reasonable requests in order to retain their loyalty. Attracting new customers is always a goal of this department, but it can be costly. Building around our loyal following should be the prudent choice while expenditures are tight and we await a more functional clubhouse facility.

On a more positive note, Widow's Walk is one year closer to retiring its current debt in 2017. The elimination of this annual expense in excess of \$380,000 should turn this operation into a nice profit source for many years to come.

DEPARTMENTAL ACCOMPLISHMENTS

The playing conditions of Widow's Walk along with the quality of golf operations staffing continue to be a great source of pride and considered very favorable in comparison to our competition. Combined with our reasonable golf fees, there is no better golfing value currently offered on the South Shore. These factors have contributed to accomplishments/awards in the following areas:

- *Community Newspapers Reader's Choice, "Best Golf Course", Regional winner over a decade consecutively.
- *South Shore Living Magazine, "Best of the South Shore", Public Golf Course winner for the second consecutive year.
- *South Shore Junior Fourball League, initial season for Widow's Walk team representation.

The four year old "Walk the Walk" twilight golf program continues to be a valuable green fee category, producing nearly 2,000 rounds and \$30,000 in calendar year 2014. This program delivers a three-fold benefit; adding revenue to a previously quiet part of the day, increasing late-day traffic which reduces the opportunities for golf course vandalism, and giving price sensitive clientele another opportunity for affordable golf.

Over a decade of providing the site for the Town's very successful annual Easter Egg Hunt.

Friendly and supportive host course for the Scituate High School Golf Team, providing a no cost venue for all practice sessions and golf matches annually.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
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Description of Revenue	FY/13	FY/14	FY/15 - 10/31	FY/16 Forecast	Comments
Dues - (Season Pass / Player's Pass)	164,245	162,291	5,325	195,000	See goals
Green fees	691,134	681,356	388,851	690,000	
Rain checks	-3,003	-3,269	-2,110	-3,000	
Cart fees	177,191	177,349	106,165	185,000	
Club rentals	1,734	1,609	943	1,500	
Range fees	59,678	61,960	34,655	69,000	
Handicap fees	10,110	10,580	1,346	11,000	
<u>Total usage fees</u>	<u>1,101,089</u>	<u>1,091,876</u>	<u>535,175</u>	<u>1,148,500</u>	
<u>Total merchandise sales</u>	<u>94,890</u>	<u>83,952</u>	<u>48,242</u>	<u>93,000</u>	
<u>Total rentals</u>	<u>35,700</u>	<u>48,450</u>	<u>27,500</u>	<u>49,500</u>	
<u>Total earning on investments</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Miscellaneous revenue	0	0	0	0	
Cash over/(under)	13	7	-4	0	
<u>Total miscellaneous revenue</u>	<u>13</u>	<u>7</u>	<u>-4</u>	<u>0</u>	
<u>Grand total</u>	<u>1,231,692</u>	<u>1,224,285</u>	<u>610,913</u>	<u>1,291,000</u>	

Widow's Walk Enterprise Fund

Revenue:	FY09	FY10	FY11	FY12	FY13	FY14	FY15 budget	FY16 budget
Dues	114,260	126,160	129,150	107,830	110,014	115,891	170,000	195,000
Frequent Players	26,630	24,303	29,530	67,964	54,231	46,400		
Green Fees	759,396	723,283	676,677	712,737	691,134	681,356	725,000	690,000
Cart Fees	168,081	155,095	153,922	179,912	177,191	177,348	190,000	185,000
Club Rentals	2,330	2,087	2,130	2,083	1,734	1,609	2,000	1,500
Range Fees	52,609	55,273	50,981	57,699	59,678	61,960	66,500	69,000
Handicap Fees	13,610	11,300	10,830	9,980	10,110	10,580	10,500	11,000
Merchandise Sales	103,479	98,565	93,683	88,849	94,890	83,952	97,000	93,000
Restaurant Lease Income	33,250	37,000	48,725	42,000	35,700	48,450	48,600	49,500
Interest Income	3,499	1,495	602	356	433	100	-	
Miscellaneous	1,807	15	(7)	(7)	13	7		
Rain checks	(6,943)	(3,643)	(3,598)	(4,547)	(3,003)	(3,269)	(4,000)	(3,000)
Total Revenue	1,272,008	1,230,933	1,192,625	1,264,856	1,232,125	1,224,385	1,305,600	1,291,000

Expenses:	FY09	FY10	FY11	FY12	FY13	FY14	FY15 budget	FY16 budget
Personal Services	174,912	171,973	172,274	174,474	170,212	168,559	177,830	179,253
Purchase of Services	605,767	584,752	609,974	602,073	573,803	573,248	604,449	613,377
Materials & Supplies	61,248	69,592	66,937	59,142	72,117	42,249	78,129	61,700
Indirect Costs	40,146	40,034	52,567	47,994	49,597	52,858	59,391	54,314
Capital Outlay	22,250	4,652		6,098	37,347			
Capital Articles						27,997		
Total Operating Expenses	904,323	871,003	901,752	889,781	903,076	864,911	919,799	908,644
Surplus/(Deficit) before debt payments	367,685	359,930	290,873	375,075	329,050	359,474	385,801	382,356
Debt Service	361,855	380,415	377,750	378,975	379,125	378,563	381,300	382,200
Total Surplus/(Deficit)	(14,170)	(20,485)	(86,877)	(3,900)	(50,075)	(19,088)	4,501	156

Unappropriated Certified Retained Earnings as of November 14, 2014
 Less amt needed to balance FY16 budget
 Less amt to be used for FY16 Capital
Balance of Retained Earnings after FY16 ATM

1,072

1,072

Town of Scituate

Budget 661 Widows Walk

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
061.661.0510.5110.0000.0000	REGULAR SALARIES	\$69,830.76	\$71,150.00	\$30,765.53	\$72,573.00	\$72,573.00		
061.661.0510.5190.0000.0000	SEASONAL SALARIES	\$98,728.50	\$106,680.00	\$57,250.00	\$127,280.00	\$106,680.00		
	SCHEDULE: PERSONAL SERVICES - 0510	\$168,559.26	\$177,830.00	\$88,015.53	\$199,853.00	\$179,253.00		
061.661.0520.5211.0000.0000	ELECTRICITY	\$5,285.99	\$16,000.00	\$9,274.66	\$16,000.00	\$16,000.00		
061.661.0520.5213.0000.0000	NATURAL GAS	\$3,990.70	\$3,400.00	\$1,059.38	\$4,500.00	\$4,200.00		
061.661.0520.5240.0000.0000	REPAIRS & MAINTENANCE	\$15,826.78	\$16,600.00	\$5,057.50	\$16,900.00	\$16,600.00		
061.661.0520.5270.0000.0000	RENTALS & LEASES	\$43,962.05	\$57,109.00	\$41,626.56	\$56,453.00	\$56,453.00		
061.661.0520.5301.0000.0000	MANAGEMENT FEE	\$473,371.76	\$476,000.00	\$252,683.99	\$486,059.00	\$466,059.00		
061.661.0520.5302.0000.0000	MARKETING	\$0.00	\$2,000.00	\$0.00	\$1,000.00	\$2,000.00		
061.661.0520.5303.0000.0000	HANDICAP SERVICE	\$6,047.50	\$5,700.00	\$1,876.25	\$5,700.00	\$5,500.00		
061.661.0520.5309.0000.0000	TECHNICAL SERVICES	\$23,110.25	\$24,600.00	\$13,783.38	\$23,500.00	\$23,500.00		
061.661.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$50.00	\$250.00	\$0.00	\$250.00	\$175.00		
061.661.0520.5341.0000.0000	TELEPHONE	\$1,602.58	\$1,700.00	\$752.97	\$1,700.00	\$1,700.00		
061.661.0520.5344.0000.0000	POSTAGE & DELIVERY	\$89.96	\$140.00	\$0.00	\$150.00	\$140.00		
061.661.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00		
061.661.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$910.00	\$900.00	\$540.00	\$1,050.00	\$1,050.00		
061.661.0520.5960.0000.0000	INDIRECT COSTS	\$62,658.00	\$59,391.00	\$59,391.00	\$54,314.00	\$54,314.00		
	SCHEDULE: PURCHASE OF SERVICES - 0520	\$626,105.57	\$663,840.00	\$386,045.61	\$667,626.00	\$667,691.00		
061.661.0540.5420.0000.0000	OFFICE SUPPLIES	\$987.19	\$1,850.00	\$781.47	\$1,700.00	\$1,700.00		
061.661.0540.5421.0000.0000	MERCHANDISE SUPPLIES	\$36,040.65	\$58,529.21	\$26,914.63	\$56,000.00	\$43,000.00		
061.661.0540.5422.0000.0000	CART SUPPLIES	\$747.42	\$9,500.00	\$552.89	\$7,900.00	\$8,000.00		
061.661.0540.5424.0000.0000	RANGE SUPPLIES	\$2,544.00	\$4,600.00	\$7,616.92	\$5,750.00	\$5,750.00		

Town of Scituate

Budget 661 Widows Walk

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
061.661.0540.6426.0000.0000	PRINTING & FORMS	\$1,347.00	\$2,000.00	\$1,347.00	\$2,000.00	\$1,750.00		
061.661.0540.5580.0000.0000	OTHER SUPPLIES	\$582.48	\$750.00	\$154.07	\$900.00	\$600.00		
061.661.0540.5581.0000.0000	CLOTHING	\$0.00	\$900.00	\$0.00	\$900.00	\$900.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$42,248.74	\$78,129.21	\$37,366.98	\$75,150.00	\$61,700.00		
061.661.0590.5951.0000.0000	EQUIPMENT	\$27,997.00	\$0.00	\$0.00	\$0.00	\$0.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$27,997.00	\$0.00	\$0.00	\$0.00	\$0.00		
061.661.0590.5910.0000.0000	PRINCIPAL ON LONG TERM	\$330,000.00	\$345,000.00	\$345,000.00	\$360,000.00	\$360,000.00		
061.661.0690.6915.0000.0000	INTEREST ON LONG TERM	\$48,562.50	\$36,300.00	\$21,600.00	\$22,200.00	\$22,200.00		
SCHEDULE: DEBT - 0590		\$378,562.50	\$381,300.00	\$366,600.00	\$382,200.00	\$382,200.00		
Grand Total:		\$1,243,473.07	\$1,301,099.21	\$878,028.12	\$1,324,829.00	\$1,290,844.00		

End of Report

**Town of Scituate
Widow's Walk Golf Course Enterprise Fund
Indirect Costs
Fiscal Year 2016 Budget**

Description	Basis	Allocation	%*	FY15 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	0.0198	302,226	5,989
Town Accountant	Processing of warrants etc.	Total FY15 budget	0.0198	252,197	4,998
Treas/Collector	Collections, bank rec., payroll etc.	Total FY15 budget	0.0198	293,255	5,811
Facilities Director		Personal Services budget	0.02	88,818	1,776
Insurance	Building, Auto, Liability etc.	From Insurance Company			22,921
Group Insurance	Town's Share of group insurance	Actual Contribution FY14 rates			10,291
Medicare	Town's Share of medicare	Actual FY14	1.45%		2,347
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	0.10%	182,385	182
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS			0
					54,314

* based on enterprise FY15 operating budget to total Town operating budget

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Transfer Station

MISSION STATEMENT:

To provide an efficient and effective Solid Waste Transfer/Recycling Station for the residents of the Town of Scituate to dispose of household waste and recycling. Focusing on continued improvements and recycling opportunities while meeting the needs of the stakeholders in a clean and pleasant environment.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Keep a balance between public health requirements, environmental protection and public expenditures.
2. Identify and implement emerging methods for improved management and handling of all waste.
3. Remain part of the South Shore Recycling Cooperative and increase of the opportunities to recycle additional products and reduce costs of disposal.
4. Provide educational and informational elements related to solid waste management and recycling.

Flare: Find alternative technology to manage the methane gases from the capped landfill

MAJOR BUDGET COMPONENTS

Disposal Costs \$570,000

Personnel \$223,232

Intergovernmental \$132,362.00

Technical Services \$100,000

Blue Bags \$80,000

Debt \$68,847

Maintenance \$30,000

FY 2016 RISKS AND CHALLENGES

- Continue to explore new recycling opportunities and waste management techniques in an ever changing industry
- Acquire competitive rates and disposal fees to keep sticker prices low.
- Remain an integral part of the South Shore Recycling Cooperative to stay current with DEP State wide WasteBan updates

DEPARTMENTAL ACCOMPLISHMENTS

- Coordinated the purchase and installation of a new Town owned cardboard compactor with the assistance of a grant from MA DEP. (Sustainable Materials Recovery Program)
- Supported Ship-Shape Day and other community clean-up events
- The contract to conduct landfill monitoring was renewed
- Purchased an electronic message board sign to keep residents apprised of the Transfer Station hours of operation.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Projected	Comments
Stickers	\$445,000	\$431,720	\$ 21,960	\$440,000	
Blue Bags	\$466,000	\$466,391	\$195,473	\$460,000	
Bulky Waste	\$269,000	\$245,500	\$ 93,200	\$250,000	
Recycle	\$ 45,000	\$ 45,350	\$ 18,050	\$ 45,000	
General Fund	\$100,000	\$100,000	\$100,000		
Interest/Other	\$ 12,000	\$ 2,000	\$ 9,200	\$ 10,000	

Transfer Station Enterprise Fund

	FY09	FY10	FY11	FY12	FY13	FY14	FY15 budget	FY16 budget	Rate reduction
Revenue:									
Transfer Station Stickers	415,979	402,726	472,617	556,176	444,937	431,721	470,000	470,000	379,761
Trash Bags	437,476	493,118	520,561	535,169	465,768	466,392	490,000	490,000	490,000
Recycling	29,701	16,599	29,483	55,646	45,413	45,351	45,000	45,000	45,000
Bulky Waste	167,530	180,763	206,357	225,072	271,226	255,515	225,000	225,000	225,000
Interest Income	26	330	871	1,394	1,075	2,141	-	-	-
Misc			11,139						
Total Revenue	1,050,712	1,093,536	1,241,028	1,373,457	1,228,420	1,201,119	1,230,000	1,230,000	1,139,761
Expenses:									
Personal Services	226,333	200,172	178,861	206,713	203,310	213,257	223,232	223,232	226,868
Purchase of Services	724,241	687,614	647,465	696,678	638,759	615,702	726,975	726,975	707,275
Materials & Supplies	127,190	57,093	131,187	42,103	39,394	113,328	126,400	126,400	117,840
Indirect Costs	70,583	66,841	118,515	120,040	128,365	131,025	132,362	132,362	146,286
Capital Outlay	6,973			10,038	3,339	185	38,750	38,750	-
Total Operating Expenses	1,155,320	1,011,720	1,076,028	1,075,572	1,013,168	1,073,497	1,247,719	1,247,719	1,198,269
Surplus/(Deficit) before debt payments	(104,608)	81,816	165,000	297,885	215,252	127,622	(17,719)	(17,719)	(58,508)
Transfer from General Fund	100,000	100,000	100,000	100,000	160,000	100,000	100,000	100,000	-
Debt Service	(60,953)	(59,843)	(60,603)	(84,373)	(81,417)	(78,967)	(70,887)	(70,887)	(18,150)
Total Surplus/(Deficit)	(65,561)	121,973	204,397	313,512	233,835	148,655	11,394	11,394	(76,658)
Unappropriated Certified Retained Earnings as of November 14, 2014									771,652
Less amt needed to balance FY16 budget									(76,658)
Less amt to be used for FY16 Capital									(161,971)
Balance of Retained Earnings after FY16 ATM									533,023

Transfer Station Enterprise Fund - Sticker Rate Analysis

Historical Data		Calendar Year 2013		Calendar Year 2014 YTD	
Description	Unit Cost	#	\$	#	\$
Residential Stickers	\$ 80.00	4,229	\$ 338,320.00	4,184	\$ 334,720.00
Residential Stickers - Additional	\$ 25.00	1,229	\$ 30,725.00	1,228	\$ 30,700.00
Residential Stickers - Seniors	\$ 55.00	1,127	\$ 61,985.00	1,215	\$ 66,825.00
Residential Stickers - Replacement	\$ 10.00	222	\$ 2,220.00	203	\$ 2,030.00
		6,807	\$ 433,250.00	6,830	\$ 434,275.00

Reduce in Residential & Senior Stickers by \$10 Increase Replacements to Y20		Difference	
Description	Unit Cost	#	\$
Residential Stickers	\$ 70.00	4,184	\$ 292,880.00
Residential Stickers - Additional	\$ 25.00	1,228	\$ 30,700.00
Residential Stickers - Seniors	\$ 45.00	1,215	\$ 54,675.00
Residential Stickers - Replacement	\$ 20.00	203	\$ 4,060.00
		6,830	\$ 382,315.00
			Difference \$ (51,960.00)

Town of Colicuttate

Budget 433 Transfer Station

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Recomm	FY16 Board of Selectman	FY16 Advisory Committee
063.433.0510.5110.0000.0000	REGULAR SALARIES	\$180,890.44	\$188,609.00	\$81,972.96	\$193,105.00	\$193,105.00		
063.433.0510.5120.0000.0000	OVERTIME	\$22,423.72	\$21,777.00	\$20,016.39	\$21,777.00	\$21,777.00		
063.433.0510.5130.0000.0000	LONGEVITY	\$1,650.00	\$1,650.00	\$850.00	\$2,650.00	\$2,650.00		
063.433.0510.5190.0000.0000	SEASONAL SALARIES	\$5,713.75	\$5,460.00	\$2,984.00	\$6,580.00	\$6,580.00		
063.433.0510.5191.0000.0000	OTHER SALARIES	\$2,579.20	\$5,736.00	\$1,161.80	\$2,756.00	\$2,756.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$213,257.11	\$223,232.00	\$106,986.95	\$226,868.00	\$226,868.00		
063.433.0520.5211.0000.0000	ELECTRICITY	\$10,740.81	\$10,400.00	\$2,344.19	\$12,500.00	\$12,500.00		
063.433.0520.5242.0000.0000	REPAIR & MAINTENANCE	\$36,472.04	\$30,000.00	\$3,977.78	\$30,000.00	\$28,750.00		
063.433.0520.5245.0000.0000	VEHICLE SERVICE	\$1,815.49	\$10,000.00	\$5,475.91	\$10,000.00	\$5,000.00		
063.433.0520.5271.0000.0000	HAULING CONTRACTS	\$478,824.84	\$570,000.00	\$213,553.55	\$600,000.00	\$570,000.00		
063.433.0520.5309.0000.0000	TECHNICAL SERVICES	\$81,870.13	\$100,000.00	\$19,471.59	\$100,000.00	\$85,000.00		
063.433.0620.6341.0000.0000	TELEPHONE	\$288.45	\$475.00	\$121.55	\$475.00	\$325.00		
063.433.0520.5343.0000.0000	BINDING & PRINTING	\$1,190.00	\$1,300.00	\$33.00	\$1,300.00	\$1,200.00		
063.433.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$103.35	\$0.00	\$0.00		
063.433.0620.6751.0000.0000	PROFESSIONAL DUES & SL	\$4,500.00	\$4,800.00	\$4,599.00	\$4,800.00	\$4,500.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$615,701.76	\$726,975.00	\$249,679.92	\$759,075.00	\$707,275.00		
063.433.0540.5423.0000.0000	SUPPLIES	\$74,498.34	\$80,000.00	\$58,099.06	\$90,000.00	\$78,000.00		
063.433.0540.5425.0000.0000	PRINTING & FORMS	\$89.50	\$300.00	\$0.00	\$300.00	\$140.00		
063.433.0540.5430.0000.0000	BUILDING SUPPLIES	\$282.76	\$5,000.00	\$855.94	\$5,000.00	\$2,000.00		
063.433.0540.5431.0000.0000	EQUIPMENT PARTS	\$15,462.94	\$21,000.00	\$1,904.02	\$21,000.00	\$16,000.00		
063.433.0540.5451.0000.0000	CLEANING SUPPLIES	\$1,518.75	\$400.00	\$0.00	\$400.00	\$400.00		
063.433.0540.5480.0000.0000	VEHICLE SUPPLIES	\$566.58	\$600.00	\$559.94	\$600.00	\$600.00		

Town of Scituate

Budget 433 Transfer Station

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
063 433.0540.5481.0000.0000	FUELS & LUBRICANTS	\$18,069.87	\$16,000.00	\$7,780.22	\$16,000.00	\$18,000.00		
063 433.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$439.32	\$300.00	\$324.00	\$300.00	\$300.00		
063 433.0540.5581.0000.0000	CLOTHING	\$2,400.00	\$2,800.00	\$2,400.00	\$2,400.00	\$2,400.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$113,328.04	\$126,400.00	\$71,923.18	\$126,000.00	\$117,840.00		
063 433.0561.5960.0000.0000	INDIRECT COSTS	\$131,025.00	\$132,362.00	\$132,362.00	\$146,286.00	\$146,286.00		
SCHEDULE: INTERGOVERNMENTAL - 0561		\$131,025.00	\$132,362.00	\$132,362.00	\$146,286.00	\$146,286.00		
063 433.0580.5551.0000.0000	EQUIPMENT	\$0.00	\$38,000.00	\$0.00	\$0.00	\$0.00		
063 433.0580.5553.0000.0000	OFFICE EQUIPMENT	\$185.39	\$750.00	\$69.95	\$0.00	\$0.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$185.39	\$38,750.00	\$69.95	\$0.00	\$0.00		
063 433.0590.5910.0000.0000	PRINCIPAL ON LONG TER	\$57,000.00	\$51,000.00	\$0.00	\$15,000.00	\$15,000.00		
063 433.0590.5915.0000.0000	INTEREST ON LONG TERM	\$21,987.00	\$19,887.00	\$9,943.50	\$3,150.00	\$3,150.00		
SCHEDULE: DEBT - 0590		\$78,987.00	\$70,887.00	\$9,943.50	\$18,150.00	\$18,150.00		
Grand Total:		\$1,152,464.30	\$1,318,606.00	\$570,945.50	\$1,276,379.00	\$1,216,419.00		

End of Report

**Town of Scituate
Transfer Station Enterprise Fund
Indirect Costs
Fiscal Year 2016 Budget**

Description	Basis	Allocation	%*	FY15 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	0.0189	302,226	5,719
Town Accountant	Processing of warrants etc.	Total FY15 budget	0.0189	252,197	4,773
Treas/Collector	Collections, bank rec., payroll etc.	Total FY15 budget	0.0189	293,255	5,549
Engineering Dept.	Engineering	1/2 of Town Engineer's Salary			37,499
DPW Admin. Dept.	Administration	1/5 of Director's Salary			22,200
Insurance	Building, Auto, Liability etc.	From Insurance Company			5,795
Group Insurance	Town's Share of group insurance.	Actual Contribution FY14 rates			26,600
Medicare	Town's Share of medicare.	Actual FY14	1.45%		2,743
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	0.60%	182,385	1,094
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS			34,313
					146,286

* based on enterprise FY15 operating budget to total Town operating budget

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: Sewer

MISSION STATEMENT:

Assure the proper collection and treatment of wastewater in an environmentally sound and cost effective manner to protect human health while meeting NPDES discharge permit requirements and other regulated operating requirements.

Expand capacity of the system to serve new customers by taking steps to eliminate or reduce ground water infiltration thru the I and I program.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Maintain an efficient, continuous operation of the sewer system so that all legal requirements are met at a reasonable cost.
2. Provide a safe workplace environment
3. Meet requirements on new EPA copper consent order
4. Maintain older pump stations and equipment

FOR BUDGET COMPONENTS

Debt Services	\$2,221,769
Personnel Services	\$420,551
Utilities and Fuel	\$236,673
Intergovernmental	\$187,777
Chemicals	\$86,807

FY 2016 RISKS AND CHALLENGES

1. Growing additional sewer capacity by reducing I and I continue to be a challenge. The Town will do additional engineering and inspection to eliminate sources of I and I.
2. Changing regulatory permit requirements will increase testing procedures and requirements at the WWTP effluent and add additional requirements to NEPDES permit.
3. Electricity and chemical costs have increased significantly.
4. The equipment in the WWTP and some of the pump stations are approaching their useful life and will be in need of replacement and/or extensive rebuilds. Identifying these issues and making the required repairs when they occur will be a challenge.

DEPARTMENTAL ACCOMPLISHMENT

This year the Sewer Department has completed the following repairs:

1. Relined 1008 feet of service laterals.
2. Resealed and waterproofed 64 sewer manholes.
3. Inspected 89 service laterals for damage.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 Projected	FY/16 Projected	Comments
Sewer Use Fees	\$958,000	\$975,000	\$1,050,000	\$1,100,000	
Disposal Fees	\$222,000	\$234,000	\$200,000	\$210,000	
Connection Fees	\$103,000	\$182,000	\$170,000	\$170,000	
Permits, other	\$8,000	\$17,000	\$20,000	\$15,000	
Tax lien	\$154,000	\$134,000	\$160,000	\$160,000	
Override	\$667,000	\$668,000	\$650,000	\$662,000	
Betterments	\$971,000	\$1,865,000	\$2,000,000	\$2,000,000	
Interest	\$6000	\$6000	\$0	\$0	
Total	\$3,089,000	\$4,081,000	\$4,250,000	\$4,317,500	

Sewer Enterprise Fund

	FY09	FY10	FY11	FY12	FY13	FY14	FY15 budget	FY16 budget
Revenue:								
Tax Liens	15,605	33,718	11,103	24,136	10,821	8,366		
Sewer Use Charges	890,253	814,498	923,185	912,338	956,235	976,298	1,050,000	1,100,000
Septage Disposal Fees	151,842	148,890	130,557	186,280	221,602	234,024	200,000	210,000
Interest/Permits	7,178	6,607	6,672	9,244	5,059	8,876	20,000	3,000
Sewerage Permits/Licenses	435	460	415	9,586	2,780	8,000	70,000	170,000
Sewer Connection Fees	10,000	25,000	15,000	25,000	103,000	182,000	160,000	160,000
Sewer Liens/Committed Interest	124,989	116,263	138,896	121,035	142,602	125,536		5,000
Interest Income	13,499	6,905	4,361	3,884	6,097	5,291		
Misc		57	44,064	203	(5,557)	-		
Total Revenue	1,222,601	1,152,296	1,274,743	1,290,766	1,444,840	1,547,392	1,500,000	1,648,000
Expenses:								
Personal Services	373,183	370,051	388,946	416,525	416,571	420,552	460,574	467,740
Purchase of Services	494,714	509,385	532,095	466,271	398,940	486,410	464,820	498,200
Materials & Supplies	128,083	122,035	124,664	166,365	184,945	188,255	166,895	202,125
Indirect Costs	119,527	117,918	164,408	189,373	196,857	199,962	187,777	193,115
Capital Outlay		220,009	3,460	-	-	25,000		
Capital Articles								
Total Operating Expenses	1,115,507	1,339,398	1,223,774	1,237,534	1,107,313	1,320,178	1,270,066	1,361,180
Surplus/(Deficit) before debt payments	107,094	(187,100)	50,969	53,232	247,327	227,214	229,934	286,820
Debt Exclusion	647,030	637,667	651,332	630,948	646,511	652,202	660,974	658,717
Debt Service	(952,259)	(848,685)	(848,343)	(919,438)	(805,942)	(940,855)	(925,403)	(918,268)
Total Surplus/(Deficit) before Betterments	(98,135)	(397,918)	(146,042)	(235,256)	87,897	(84,485)	(34,465)	27,269
Betterments								
Revenue	949,643	962,877	898,951	1,255,682	825,266	1,058,087	1,100,000	1,100,000
Added to Taxes	207,010	235,101	321,008	144,562	144,562	806,770	50,000	50,000
Paid in Advance			2,432					
Betterment Deferrals								
Debt Service	(645,820)	(910,164)	(925,073)	(1,093,645)	(1,061,110)	(1,271,275)	(1,303,941)	(1,287,840)
Net Betterments	311,333	287,814	287,318	162,037	(91,282)	593,581	(153,941)	(147,940)
Net Surplus/(Deficit)	213,198	(110,104)	151,276	(73,219)	(3,386)	593,581	(188,436)	(120,671)
Unappropriated Certified Retained Earnings as of November 14, 2014								1,733,186
Less amt needed to balance FY16 budget								(120,671)
Less amt to be used for FY16 Capital								(225,000)
Less amt to be put in Sewer Stabilization								(462,422)
Less amt for debt payout								(175,093)
Balance of Retained Earnings after FY16 ATM								750,000

Town of Attitash

Budget 440 Sewer Enterprise

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request Admin	FY16 Town Selectman	FY16 Board of Selectman	FY16 Advisory Committee
064.440.0510.5110.0000.0000	REGULAR SALARIES	\$362,872.16	\$328,596.00	\$138,745.72	\$405,460.00	\$416,202.00		
064.440.0510.8120.0000.0000	OVERTIME	\$33,845.11	\$29,198.00	\$30,228.73	\$29,198.00	\$29,198.00		
064.440.0510.5130.0000.0000	LONGEVITY	\$4,100.14	\$3,065.00	\$1,050.00	\$3,150.00	\$3,150.00		
064.440.0510.5140.0000.0000	EDUCATIONAL INCENTIVE	\$0.00	\$2,300.00	\$0.00	\$2,900.00	\$0.00		
064.440.0510.5190.0000.0000	SEASONAL SALARIES	\$3,192.00	\$4,000.00	\$2,964.00	\$4,800.00	\$4,800.00		
064.440.0510.5191.0000.0000	OTHER SALARIES	\$16,742.42	\$13,415.00	\$9,569.92	\$14,283.00	\$14,380.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$420,551.83	\$380,574.00	\$182,558.37	\$459,791.00	\$467,740.00		
064.440.0520.5211.0000.0000	ELECTRICITY	\$211,286.25	\$216,000.00	\$111,981.65	\$250,000.00	\$240,000.00		
064.440.0520.5212.0000.0000	NATURAL GAS	\$25,387.27	\$22,220.00	\$5,244.42	\$25,000.00	\$25,000.00		
064.440.0520.5241.0000.0000	OFFICE MACHINE MAINTEN	\$0.00	\$150.00	\$300.00	\$300.00	\$300.00		
064.440.0520.5242.0000.0000	REPAIR & MAINTENANCE	\$25,253.35	\$32,000.00	\$27,018.83	\$50,000.00	\$46,000.00		
064.440.0520.5245.0000.0000	VEHICLE SERVICE	\$813.36	\$775.00	\$898.36	\$1,000.00	\$900.00		
064.440.0520.5271.0000.0000	RENTALS EQUIPMENT	\$170,738.02	\$160,000.00	\$55,109.20	\$160,000.00	\$160,000.00		
064.440.0520.5308.0000.0000	TRAINING	\$750.00	\$800.00	\$208.00	\$800.00	\$750.00		
064.440.0520.5309.0000.0000	TECHNICAL SERVICES	\$47,195.00	\$96,500.00	\$35,048.33	\$96,500.00	\$20,000.00		
064.440.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00		
064.440.0520.5341.0000.0000	TELEPHONE	\$4,158.82	\$4,600.00	\$1,644.72	\$4,600.00	\$4,300.00		
064.440.0520.5343.0000.0000	BINDING & PRINTING	\$297.30	\$325.00	\$0.00	\$325.00	\$300.00		
064.440.0520.5344.0000.0000	POSTAGE & DELIVERY	\$200.72	\$250.00	\$122.09	\$250.00	\$250.00		
064.440.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$330.00	\$700.00	\$305.00	\$700.00	\$400.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$486,409.90	\$534,820.00	\$237,878.60	\$589,975.00	\$498,200.00		
064.440.0540.5420.0000.0000	OFFICE SUPPLIES	\$1,240.44	\$750.00	\$667.35	\$750.00	\$750.00		

Town of Scituate

Budget 440 Sewer Enterprise

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm.	FY16 Board of Selectman	FY16 Advisory Committee
064.440.0540.5423.0000.0000	SUPPLIES	\$1,257.89	\$800.00	\$137.45	\$800.00	\$800.00		
064.440.0540.5430.0000.0000	BUILDING SUPPLIES	\$1,743.13	\$2,000.00	\$890.58	\$2,000.00	\$1,800.00		
064.440.0540.5431.0000.0000	EQUIPMENT PARTS	\$82,386.23	\$45,000.00	\$47,523.85	\$80,716.00	\$78,000.00		
064.440.0540.5451.0000.0000	CLEANING SUPPLIES	\$163.80	\$575.00	\$249.00	\$675.00	\$400.00		
064.440.0540.5480.0000.0000	VEHICLE SUPPLIES	\$380.33	\$450.00	\$1,667.83	\$450.00	\$375.00		
064.440.0540.5481.0000.0000	FUELS & LUBRICANTS	\$10,409.23	\$7,270.00	\$5,914.85	\$10,000.00	\$10,000.00		
064.440.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$50.90	\$0.00	\$0.00	\$0.00	\$0.00		
064.440.0540.5501.0000.0000	CHEMICAL & LAB SUPPLIES	\$86,807.41	\$106,000.00	\$36,583.62	\$106,000.00	\$106,000.00		
064.440.0540.5581.0000.0000	CLOTHING	\$3,805.98	\$4,050.00	\$3,600.00	\$4,050.00	\$4,000.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$188,254.74	\$166,895.00	\$97,534.53	\$205,341.00	\$202,125.00		
064.440.0561.5860.0000.0000		\$199,952.00	\$187,777.00	\$187,777.00	\$193,115.00	\$193,115.00		
SCHEDULE: INTERGOVERNMENTAL - 0561		\$199,952.00	\$187,777.00	\$187,777.00	\$193,115.00	\$193,115.00		
064.440.0590.5910.0000.0000		\$1,726,359.62	\$1,745,677.00	\$1,249,948.56	\$1,785,500.00	\$1,785,500.00		
064.440.0590.5915.0000.0000		\$515,408.67	\$483,667.00	\$208,369.06	\$425,708.00	\$425,708.00		
064.440.0590.5925.0000.0000		\$0.00	\$0.00	\$1,860.82	\$5,000.00	\$5,000.00		
SCHEDULE: DEBT - 0590		\$2,241,768.29	\$2,229,344.00	\$1,460,178.44	\$2,216,208.00	\$2,216,208.00		
Grand Total:		\$3,536,947.76	\$3,499,410.00	\$2,165,926.94	\$3,664,430.00	\$3,577,388.00		

End of Report

Town of Scituate
Sewer Enterprise Fund
Indirect Costs
Fiscal Year 2016 Budget

Description	Basis	Allocation	%*	FY15 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	0.0528	302,226	15,966
Town Accountant	Processing of warrants etc.	Total FY15 budget	0.0528	252,197	13,323
Treas/Collector	Collections, bank rec., payroll etc.	Total FY15 budget	0.0528	293,255	15,492
Facilities Director		Personal Services budget	0.02	88,818	1,776
Engineering Dept.	Engineering	1/8 of Engineer's Salary			9,375
DPW Admin. Dept.	Administration	1/5 of Director's Salary			22,200
Insurance	Building, Auto, Liability etc.	From Insurance Company			11,264
Group Insurance	Town's Share of group insurance	Actual Contribution FY14 rates			37,467
Medicare	Town's Share of medicare.	Actual FY14	1.45%		5,729
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	0.60%	182,385	1,094
Pensions and Retirement	Pension Costs	Based on actuarial breakdown done for PCRS			59,428
					193,115

* based on enterprise FY15 operating budget to total Town operating budget

TOWN OF SCITUATE

FY 2016 BUDGET

DEPARTMENT: DPW WATER DIVISION

MISSION STATEMENT:

The Water Division endeavors to provide safe, sanitary, tasty drinking water in sufficient quantities and pressure to meet the personal, commercial and firefighting needs of the community at reasonable and sustainable rates.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Replace at least 400 old meters with new radio read meters annually.
 - a. Improve read time,
 - b. Improve read accuracy.
2. Flush hydrants and water mains annually.
 - a. Improve water quality
3. Install generators at wells as recommended by DEP.
 - a. Emergency back up in event of power failure.
4. Study of Well 17.
 - a. Additional water source.
5. Replace finished water pump at treatment plant.
6. Establish and implement new policy of all new irrigation systems must have own water source.
 - a. Reduce risk of contamination of public water supply.
7. Locate existing residential irrigation systems.
 - a. To test backflow devices in compliance with DEP regulations.
8. Drain and clean water storage tank.
 - a. Reduce disinfectant by-products
 - b. Use less chlorine
9. Install new generator at main office.
 - a. Emergency back up in the event of power failure.
10. Resume updating GPS mapping with construction of new water mains.
11. Install new sluice gate at Old Oaken Bucket Pond.
 - a. Improve control of water levels.
12. Install SCADA system at wells.
 - a. Enable remote access to well data.
 - b. Save time and energy going back and forth between treatment plant and wells.
13. Resume replacement of old, fragile, and corroded water mains at the rate of seven miles per year.
14. Install outdoor shower at Egypt Beach.
15. Obtain editing software for shut-offs and tie locations for tablet.
 - a. Enable digital editing of locations in the field.
 - b. Real time changes to locations of shut-offs and ties.
 - c. Increase efficiency and accuracy.

MAJOR BUDGET COMPONENTS

1. Personnel Cost	\$ 963,000	35 %
2. Debt Service	\$ 710,000	25 %
3. Purchased Water Cost	\$ 327,000	11 %
4. Chemicals	\$ 255,000	8 %
5. Intergovernmental	\$ 244,000	8 %
6. Utilities & Fuel \$	\$ 227,000	7 %
7. Service & Repairs	\$ 119,000	4 %
8. Technical Services	\$ 75,000	2 %

FY 2016 RISKS AND CHALLENGES

1. The uncertainty of future fuel and electricity costs.
2. Changes in regulatory requirements causing additional expense for water testing.
3. Meeting water management mandates to find additional sources of water to other users (i.e., fish).
4. Aging and frail distribution systems: pipes, gates and shut-offs need to be replaced without generating brown water issues for our customers.

FY 2015 DEPARTMENTAL ACCOMPLISHMENTS

1. Replaced and painted hydrants in the West End and North Scituate areas to improve water quality in dead ends.
2. Replaced water mains to improve water quality on Rebecca Road, Woodland Road, Lighthouse Road, Otis Road, Harbor Heights Road, Beal Place, Country Way, Porter Road, Tilden Avenue, Glades Road, Harbor View Road, Ann Vinal Road, Meeting House Lane and Greenfield Lane.
3. Replaced outdated low-band radios in Water Division trucks with newer high-band radios.
4. Provided tablets to distribution staff for field use. Field cards and Assessor's maps updated. Tablets have been useful in documentation via photographs.
5. Continued hydrant flushing to improve water quality in areas with numerous customer complaints.
6. Back flow devices on irrigation systems have been inspected to meet DEP requirements.
7. Completed yearly inspection of both storage tanks.
8. Replaced meters with radio-read meters in 350 homes in the Sand Hills area.
9. Worked with Weston & Sampson on mapping of entire water system.
10. Completed installation of stainless steel beach shower at Peggotty Beach parking lot.
11. Completed evaluation of wells for SCADA system to improve communications.
12. Cleaned and inspected clear well at treatment plant to improve water quality.
13. Received a Sustainable Water Management Incentive (SWMI) grant for fish ladder design. The design has been completed on the First Herring Brook fish ladder dam and reservoir storage expansion.

DESCRIPTION OF REVENUE	FY/13 Actual	FY/14 Actual	FY/15 .YTD	FY/16 Projected	Comments
Water Use Charges	2,324,006.05	2,573,922.59	3,068,000	3,600,000	Increase 19.2%
Water Liens	285,202.46	310,975.17	320,000	330,000	
Water Installations	152,750.00	200,075.00	200,100	200,200	
Tax Liens	11,069.22	18,354.70	18,400	18,400	
Interest Earned	3,759.79	10,033.81	10,000	10,000	
Other -					
Premium Sale of Bonds	21,065.14	1,146.72			
Miscellaneous	7,793.75	9,485.87			
<hr/>					
Total	2,805,706.41	3,123,993.86	3,616,500.00	4,158,600.00	

Water Enterprise Fund

	FY09	FY10	FY11	FY12	FY13	FY14	FY15 budget	FY16 budget
Revenue:								
Tax Liens	16,902	25,583	14,197	15,003	11,069	18,355		
Water Use Charges	2,209,387	1,863,249	2,276,537	2,079,709	2,324,066	2,573,923	2,400,000	3,068,116
Water Installation	110,000	129,500	110,000	111,000	152,750	200,075	150,000	200,200
Interest/Penalties	6,700	5,186	5,467	5,265	5,788	6,488		
Water Liens/Committed Interest	268,106	241,657	293,791	270,047	285,202	310,975	360,000	330,000
Interest Income	22,405	8,974	6,748	6,474	3,760	10,034	10,000	10,000
Misc	568	115	154,469	6,218	23,071	4,145		
Total Revenue	2,634,066	2,294,264	2,861,209	2,493,716	2,805,706	3,123,994	2,920,000	3,608,316
Expenses:								
Personal Services	686,109	697,716	640,351	672,234	700,889	724,258	806,763	961,755
Purchase of Services	542,972	470,786	441,578	447,749	437,182	448,260	445,685	445,600
Materials & Supplies	553,584	428,801	356,565	399,459	427,956	400,540	431,641	429,325
Marshfield Water	284,684	306,790	234,730	99,645	270,408	266,597	270,000	333,000
Indirect Costs	182,136	185,854	226,817	215,984	239,521	244,300	257,529	299,580
Capital Outlay	11,762	952	3,974	19,934	17,412	22,972	19,000	18,700
Capital Articles	237,384	332,000	-	450,000				
Total Operating Expenses	2,498,831	2,422,899	1,904,015	2,305,005	2,093,367	2,106,927	2,232,618	2,467,960
Surplus/(Deficit) before debt payments	135,237	(128,635)	957,194	188,711	712,339	1,017,067	687,382	1,120,356
Debt Service	186,816	186,870	195,529	588,479	588,314	703,225	682,912	1,315,197
Total Surplus/(Deficit)	(51,579)	(315,505)	761,665	(399,768)	124,025	313,842	4,470	(194,841)
Unappropriated Certified Retained Earnings as of November 14, 2014								986,419
Less amt needed to balance FY16 budget								(194,841)
Less amt to be used for FY16 Capital								(85,000)
Balance of Retained Earnings after FY16 ATM								706,578

Town of Cicutate

Budget 450 Water Enterprise

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016 Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expanded to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Town Selectman	FY16 Board of Selectman	FY16 Advisory Committee
065.450.0510.5110.0000.0000	REGULAR SALARIES	\$570,012.30	\$650,091.00	\$279,890.65	\$802,174.00		\$802,174.00		
065.450.0510.5120.0000.0000	OVERTIME	\$114,737.29	\$127,155.00	\$41,628.05	\$127,155.00		\$127,155.00		
065.450.0510.5125.0000.0000	STANDBY	\$0.00	\$0.00	\$8,291.56	\$0.00		\$0.00		
065.450.0510.5130.0000.0000	LONGEVITY	\$6,625.00	\$7,350.00	\$3,950.00	\$7,850.00		\$7,850.00		
065.450.0510.5140.0000.0000	EDUCATIONAL INCENTIVE	\$2,775.00	\$2,775.00	\$0.00	\$3,350.00		\$3,350.00		
065.450.0510.5190.0000.0000	SEASONAL SALARIES	\$2,640.00	\$5,400.00	\$2,356.00	\$6,480.00		\$6,480.00		
065.450.0510.6191.0000.0000	OTHER SALARIES	\$27,488.21	\$15,992.00	\$5,219.74	\$14,746.00		\$14,746.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$724,257.80	\$808,763.00	\$341,396.00	\$961,755.00		\$961,755.00		
065.450.0520.5211.0000.0000	ELECTRICITY	\$185,452.10	\$165,000.00	\$105,538.70	\$165,000.00		\$175,000.00		
065.450.0520.5213.0000.0000	NATURAL GAS	\$19,969.12	\$21,000.00	\$3,194.39	\$21,000.00		\$21,000.00		
065.450.0520.5241.0000.0000	OFFICE MACHINE MAINTEN	\$545.36	\$0.00	\$140.68	\$0.00		\$0.00		
065.450.0520.5242.0000.0000	REPAIR & MAINTENANCE	\$76,203.15	\$82,000.00	\$33,577.51	\$82,000.00		\$82,000.00		
065.450.0520.5245.0000.0000	VEHICLE SERVICE	\$6,797.08	\$10,000.00	\$1,289.51	\$10,000.00		\$8,000.00		
065.450.0520.5271.0000.0000	EQUIPMENT RENTAL	\$24,700.90	\$24,000.00	\$7,233.92	\$24,000.00		\$24,000.00		
065.450.0520.5308.0000.0000	TRAINING	\$0.00	\$0.00	\$139.00	\$0.00		\$0.00		
065.450.0520.5309.0000.0000	TECHNICAL SERVICES	\$68,027.97	\$75,480.00	\$25,259.57	\$75,480.00		\$70,000.00		
065.450.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$3,231.24	\$2,500.00	\$1,345.00	\$2,500.00		\$3,100.00		
065.450.0520.5341.0000.0000	TELEPHONE	\$13,425.13	\$14,000.00	\$5,664.47	\$14,000.00		\$14,000.00		
065.450.0520.5343.0000.0000	BINDING & PRINTING	\$13,575.40	\$14,290.00	\$3,299.24	\$14,290.00		\$14,000.00		
065.450.0520.5344.0000.0000	POSTAGE & DELIVERY	\$16,846.45	\$18,750.00	\$5,623.47	\$18,750.00		\$18,000.00		
065.450.0520.5346.0000.0000	LEGAL ADVERTISING	\$297.00	\$500.00	\$0.00	\$500.00		\$500.00		
065.450.0520.5389.0000.0000	INTERDEPARTMENTAL	\$17,841.76	\$17,000.00	\$5,273.91	\$17,000.00		\$14,500.00		
065.450.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$1,347.00	\$1,175.00	\$553.50	\$1,175.00		\$1,500.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$448,259.66	\$445,685.00	\$198,161.97	\$445,685.00		\$445,600.00		

Town of Scituate

Budget 450 Water Enterprise

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
065.450.0540.5420.0000.0000	OFFICE SUPPLIES	\$2,047.28	\$2,500.00	\$624.98	\$2,500.00	\$2,200.00		
065.450.0540.5423.0000.0000	SUPPLIES	\$81,905.29	\$104,000.00	\$38,049.64	\$104,000.00	\$102,000.00		
065.450.0540.5425.0000.0000	PRINTING & FORMS	\$129.35	\$225.00	\$0.00	\$225.00	\$175.00		
065.460.0540.5430.0000.0000	BUILDING SUPPLIES	\$1,108.86	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00		
065.450.0540.5431.0000.0000	EQUIPMENT PARTS	\$16,317.00	\$15,000.00	\$20,290.86	\$15,000.00	\$15,000.00		
065.450.0540.5441.0000.0000	CLEANING SUPPLIES	\$787.57	\$816.00	\$584.89	\$816.00	\$850.00		
065.450.0540.5480.0000.0000	VEHICLE SUPPLIES	\$5,521.48	\$5,700.00	\$6,765.97	\$5,700.00	\$6,000.00		
065.450.0540.5481.0000.0000	FUELS & LUBRICANTS	\$37,788.33	\$39,000.00	\$14,101.62	\$39,000.00	\$39,000.00		
065.450.0540.5484.0000.0000	TOOLS & EXPENDABLES	\$2,051.65	\$1,800.00	\$906.26	\$1,800.00	\$1,500.00		
066.450.0540.5501.0000.0000	CHEMICALS & LAB SUPPLIE	\$237,082.96	\$255,000.00	\$101,881.07	\$255,000.00	\$255,000.00		
065.450.0540.5661.0000.0000	CLOTHING	\$4,800.00	\$6,600.00	\$5,050.00	\$6,850.00	\$6,600.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$400,539.77	\$431,641.00	\$188,235.08	\$431,891.00	\$429,325.00		
065.450.0561.5602.0000.0000	CHARGES & ASSESSMENT	\$266,597.38	\$270,000.00	\$0.00	\$333,000.00	\$333,000.00		
065.450.0561.5660.0000.0000	INDIRECT COSTS	\$244,300.00	\$257,528.00	\$257,528.00	\$299,580.00	\$299,580.00		
SCHEDULE: INTERGOVERNMENTAL - 0561		\$510,897.38	\$527,528.00	\$257,528.00	\$632,580.00	\$632,580.00		
065.450.0580.5681.0000.0000	EQUIPMENT	\$22,000.00	\$18,000.00	\$2,588.00	\$19,500.00	\$18,000.00		
065.450.0580.5683.0000.0000	OFFICE EQUIPMENT	\$972.35	\$1,000.00	\$0.00	\$1,000.00	\$700.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$22,972.35	\$19,000.00	\$2,588.00	\$20,500.00	\$18,700.00		
065.450.0590.5910.0000.0000	PRINCIPAL ON LONG TERM	\$511,493.00	\$461,000.00	\$110,000.00	\$766,000.00	\$766,000.00		
065.450.0590.5915.0000.0000	INTEREST ON LONG TERM	\$184,531.94	\$169,412.00	\$85,266.01	\$459,197.00	\$459,197.00		
065.450.0590.5926.0000.0000	INTEREST SHORT TERM	\$0.00	\$52,500.00	\$17,400.00	\$90,000.00	\$90,000.00		
SCHEDULE: DEBT - 0590		\$696,024.94	\$682,912.00	\$212,666.01	\$1,315,197.00	\$1,315,197.00		

Town of Abington

Budget 450 Water Enterprise

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance Round to whole dollars Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
Grand Total:		\$2,802,951.90	\$2,916,530.00	\$1,200,505.97	\$3,907,608.00	\$3,803,157.00		

End of Report

**Town of Scituate
Water Enterprise Fund
Indirect Costs
Fiscal Year 2016 Budget**

Description	Basis	Allocation	%*	FY15 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	0.0424	302,226	15,947
Town Accountant	Processing of warrants etc.	Total FY15 budget	0.0424	252,197	10,694
Treas/Collector	Collections, bank rec., payroll etc.	Total FY15 budget	0.0424	293,255	12,435
Facilities Director		Personal Services budget	0.02	88,818	1,776
Engineering Dept.	Engineering	1/8 of Engineer's Salary			9,375
DPW Admin. Dept.	Administration	1/5 of Director's Salary			22,200
Insurance	Building, Auto, Liability etc.	From Insurance Company			37,982
Group Insurance	Town's Share of group insurance	Actual Contribution FY14 rates			65,601
Medicare	Town's Share of medicare	FY13 Actual	1.45%		8,700
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	1.80%	182,385	3,283
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS			111,587
					299,580

* based on enterprise FY15 operating budget to total Town operating budget

TOWN OF SCITUATE

2016 BUDGET

DEPARTMENT: Waterways Enterprise Fund

MISSION STATEMENT: In accordance with the Scituate Waterways Management Plan and the Scituate Mooring Rules and Regulations and the Town By-Laws, the mission of the Scituate Harbormaster is to ensure the safety of the boating public, preserve and promote order among vessels that habitually moor or transit Scituate waterways, maintain and enhance Town owned maritime facilities while protecting the integrity of the Harbor as a natural resource, and to defray the cost of providing services through the assessment of fees.

FY 2016 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Expand the Scituate Marine Park Marina.
 - a. Reduce space between boats creating more room.
 - b. Build additional finger piers. The cost for the additional finger piers is approximately \$2,000.00/each in which one slip fee will pay for the construction over the first season. In return, by moving boats and adding finger piers the town will have made an additional \$4,500.00
 - c. Add approximately twelve more slips.
2. Dredge the South River.
 - a. Work with Marshfield Harbormaster surveying and contracting bids.
 - b. Move moorings out and relocate for additional moorings.
 - c. Continue a safe passage for boats now and in the future. By dredging the river, boaters will have a safe navigational path since Marshfield and Scituate share jurisdiction in both north and south rivers. Harbormasters will go out and survey the river depths. Both towns have a working memorandum of understanding and set the depths based on permitting and navigational charts. Our goal is to maintain a continuous depth for both rivers of a minimum of roughly 6 feet at low tide which is a realistic number considering the average boat draws 3 feet.
 - d. Look at the next phase and continue dredging. Both Scituate and Marshfield harbormasters' offices have aerial pictures and charts of the rivers that are stored and modified on a yearly basis. Since the current through the river is so strong and our winter storms change the channel on a yearly basis making it impassable at times. Through the working memorandum of understanding the towns can provide a safe passage to the rivers by continuous dredging. Both towns will prioritize the river in phases due to cost and permitting.
3. Enhance and expand a working relationship with police and fire departments to ensure public safety throughout our town.
 - a. Support the Police Marine Unit providing assistance as necessary.
 - b. Train with police and fire departments in providing services.
 - c. Create a memorandum of understanding for all first responders. By each department having the memorandum of understanding, department heads or supervisors meet on either a monthly or yearly basis and discuss training exercises. After that point the first responders should take action and participate in hands on training for any incidents to come.

MAJOR BUDGET COMPONENTS

The Harbormaster is the managing authority over Scituate waterways. The department has one full-time assistant and one full-time business manager who provide operational and administrative support. There are eleven seasonal assistant who conduct patrols, search and rescue missions, enforce MGL CH90B, and local ordinances, and provide security for and maintain all town-owned maritime facilities. The Harbormaster has the overall responsibility for the operation and administration for the Waterways Enterprise Fund and is responsible for creating the budget, authorizing expenditures, projecting revenues, and making necessary adjustments to ensure fiscal solvency.

FY 2016 RISKS AND CHALLENGES

Finish the town pier project, and hoping local fishermen that will use the pier and create the revenue to pay off debt and increase retained earnings.

Dredging the North and South River. The challenge will be working with the state and federal programs to fund the dredging projects.

Salt Marsh Restoration. The challenge of complying with the Army Corps of Engineers requirements and the cost and unknown costs associated with the anticipated five year plan. In 2004 the Town of Scituate purchased Young's boatyard. The Harbormaster's Office contracted out the demolition and sight clean-up of the premises. The Harbormaster's Office met with engineers and contractors and also the Waterways Committee to design the new Scituate Marine Park. In going forward, with the permitting process, one of the stipulations with the Army Corps of Engineers is that that town would have to plant 12,000 square feet of salt marsh grass and numerous salt marsh plants and shrubs. In 2013 the Army Corps of Engineers inspected the marine park and found that the town is noncompliant with the permit process. Moving forward we have contracted companies to monitor the salt marsh and inspect the project and will continue for 5 years.

DEPARTMENTAL ACCOMPLISHMENTS

1. Working on the pier completion.
2. Working on the Salt Marsh Restoration.
3. Completed the removal of the Cole Parkway and Scituate Marine Park Marinas.
4. North and South River dredging process started.

DESCRIPTION OF REVENUE	FY/13	FY/14	FY/15 YTD	FY/16 Forecast	Comments
Slip/Dinghy	\$643,385.30	\$666,140.00	\$77,888.00	\$666,140.00	
Mooring/Chapter 10A Permits	\$93,585.00	\$99,692.00	\$6,280.00	\$99,692.00	
User Fees	\$77,000.00	\$74,125.00	\$48,500.00	\$74,125.00	
Town Pier Dockage	\$12,300.00	\$14,590.00	\$4,450.00	\$14,590.00	
Tie-Ups	\$29,241.00	\$33,278.46	\$11,224.08	\$33,278.00	
Mooring Applications	\$4,482.00	\$2,078.00	\$845.00	\$2,078.00	
Ice	\$4,330.00	\$3,273.00	\$1,774.00	\$3,273.00	
Boat Yard/USCG Lease	\$109,573.66	\$116,245.30	\$63,608.65	\$116,245.30	
Pumpout Program	\$22,931.00	\$10,536.00	\$0.00	\$10,546.00	
Interest on Earnings	\$0.00	\$3,276.91		\$3,276.91	
Misc. Fees, Tickets	\$396.22	\$419.44		\$419.44	
Excise Tax	\$36,041.59	\$39,816.37		\$39,816.37	
Premium from Sale of Bonds	\$0.00				
<u>Maritime Center</u>	<u>\$0.00</u>	<u>\$22,950.00</u>	<u>\$14,550.00</u>	<u>\$22,950.00</u>	
	\$1,033,265.77	\$1,086,420.48	\$229,119.73	\$1,086,430.02	
Grants & Donations				Balance	
SAC Town Pier Rehab Survey	\$13,201.43	\$12,611.43	\$12,611.43	\$12,611.43	
SAC Town Pier Rehab Construction	\$325,000.00	\$129,769.12	\$142,305.00	\$597,074.12	
"BIG" Grant	\$22,866.72	\$22,866.72	\$22,866.72	\$22,866.72	
Harbor Dredging				\$3,799.69	
CR SR Dredge Grant	\$50,000.00			\$44,962.80	
Harborwalks/Gift Account	\$31,944.88	\$28,419.88		\$6,507.61	
Marine Park Expansion				\$100,758.32	
Friends of the Scituate Rec Grant	\$5,200.00	\$3,450.00	\$2,398.00	\$1,052.00	

Town of Attitash

Budget 298 Waterways Enterprise

Fiscal Year: 2014-2015

From Date: 7/1/2015 To Date: 6/30/2016

Print accounts with zero balance

Round to whole dollars

Account on new page

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
066.298.0510.5110.0000.0000	REGULAR SALARIES	\$176,332.45	\$183,701.00	\$91,134.83	\$177,613.00	\$177,613.00		
066.298.0510.5120.0000.0000	OVERTIME	\$2,398.53	\$4,500.00	\$699.13	\$4,500.00	\$4,500.00		
066.298.0510.5130.0000.0000	LONGEVITY	\$1,900.00	\$1,950.00	\$2,013.01	\$1,600.00	\$1,600.00		
066.298.0510.5172.0000.0000	SICK LEAVE BUY BACK	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00		
066.298.0510.5190.0000.0000	SEASONAL SALARIES	\$120,709.95	\$125,671.00	\$85,414.00	\$144,586.00	\$168,577.00		
066.298.0510.5191.0000.0000	OTHER SALARIES	\$1,393.57	\$2,242.00	\$526.34	\$2,145.00	\$2,145.00		
SCHEDULE: PERSONAL SERVICES - 0510		\$302,734.55	\$318,564.00	\$179,787.31	\$330,444.00	\$354,436.00		
066.298.0520.5211.0000.0000	ELECTRICITY	\$17,378.08	\$18,450.00	\$10,538.43	\$24,000.00	\$21,000.00		
066.298.0520.5231.0000.0000	WATERSEWER	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00		
066.298.0520.5241.0000.0000	OFFICE MACHINE MAINTEN	\$0.00	\$500.00	\$0.00	\$250.00	\$250.00		
066.298.0520.5242.0000.0000	REPAIR & MAINTENANCE	\$38,046.37	\$37,500.00	\$16,416.34	\$50,000.00	\$40,000.00		
066.298.0520.5291.0000.0000	RUBBISH REMOVAL	\$4,974.94	\$7,000.00	\$2,858.09	\$7,000.00	\$6,100.00		
066.298.0520.5301.0000.0000	MARINE PARK O & M COST	\$22,394.97	\$21,000.00	\$10,348.45	\$35,000.00	\$27,000.00		
066.298.0520.5308.0000.0000	TRAINING	\$150.00	\$3,000.00	\$0.00	\$3,000.00	\$1,000.00		
066.298.0520.5309.0000.0000	TECHNICAL SERVICES	\$5,517.33	\$4,000.00	\$720.39	\$4,000.00	\$24,000.00		
066.298.0520.5321.0000.0000	CONFERENCES/MEETINGS	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00		
066.298.0520.5341.0000.0000	TELEPHONE	\$462.14	\$725.00	\$70.76	\$725.00	\$625.00		
066.298.0520.5343.0000.0000	BINDING & PRINTING	\$1,047.76	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00		
066.298.0520.5344.0000.0000	POSTAGE & DELIVERY	\$1,060.72	\$900.00	\$227.83	\$1,000.00	\$1,000.00		
066.298.0520.5346.0000.0000	LEGAL ADVERTISING	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00		
066.298.0520.5711.0000.0000	MILEAGE REIMBURSEMENT	\$0.00	\$150.00	\$0.00	\$150.00	\$50.00		
066.298.0520.5731.0000.0000	PROFESSIONAL DUES & SL	\$250.00	\$400.00	\$0.00	\$600.00	\$300.00		
066.298.0520.5960.0000.0000	INDIRECT COSTS	\$83,124.00	\$55,981.00	\$55,981.00	\$57,749.00	\$57,749.00		
SCHEDULE: PURCHASE OF SERVICES - 0520		\$174,406.31	\$160,981.00	\$97,164.34	\$194,849.00	\$160,074.00		

Town of Scituate

Budget 298 Waterways Enterprise

Fiscal Year: 2014-2015

Print accounts with zero balance Round to whole dollars Account on new page

From Date: 7/1/2015 To Date: 6/30/2016

Definition: FY16 Completed Budget

Account	Description	FY14 Expended	FY15 Approp	FY15 Expended to Date	FY16 Dept Request	FY16 Town Admin Recomm	FY16 Board of Selectman	FY16 Advisory Committee
066.298.0540.5420.0000.0000	OFFICE SUPPLIES	\$827.94	\$900.00	\$445.62	\$900.00	\$900.00		
066.298.0540.5423.0000.0000	SUPPLIES	\$17,035.55	\$21,000.00	\$12,985.17	\$30,000.00	\$25,000.00		
066.298.0540.5425.0000.0000	PRINTING & FORMS	\$968.50	\$750.00	\$0.00	\$750.00	\$600.00		
066.298.0540.5430.0000.0000	BUILDING SUPPLIES	\$2,867.58	\$3,000.00	\$1,103.77	\$3,000.00	\$3,000.00		
066.298.0540.5451.0000.0000	CLEANING SUPPLIES	\$938.46	\$2,000.00	\$706.89	\$1,400.00	\$1,700.00		
066.298.0540.5452.0000.0000	LANDSCAPING SUPPLIES	\$423.62	\$725.00	\$141.81	\$725.00	\$725.00		
066.298.0540.5481.0000.0000	FUELS & LUBRICANTS	\$13,240.64	\$13,500.00	\$6,389.02	\$13,000.00	\$13,000.00		
066.298.0540.5581.0000.0000	CLOTHING	\$1,295.50	\$1,300.00	\$850.00	\$2,400.00	\$2,000.00		
SCHEDULE: MATERIALS & SUPPLIES - 0540		\$37,597.89	\$43,175.00	\$22,622.28	\$57,175.00	\$51,925.00		
066.298.0580.5851.0000.0000	EQUIPMENT	\$1,141.83	\$100.00	\$0.00	\$0.00	\$0.00		
066.298.0580.5881.0000.0000	CAPITAL DEPRECIATION	\$315.50	\$0.00	\$0.00	\$20,000.00	\$0.00		
066.298.0580.6882.0000.0000	CAPITAL REPLACEMENT	\$6,932.00	\$5,000.00	\$0.00	\$10,000.00	\$5,000.00		
SCHEDULE: CAPITAL OUTLAY - 0580		\$8,389.33	\$5,100.00	\$0.00	\$30,000.00	\$5,000.00		
066.298.0590.5910.0000.0000	PRINCIPAL ON LONG TERM	\$335,000.00	\$325,000.00	\$0.00	\$325,000.00	\$325,000.00		
066.298.0590.5916.0000.0000	INTEREST ON LONG TERM	\$133,553.76	\$126,079.00	\$62,501.88	\$113,253.76	\$113,254.00		
SCHEDULE: DEBT - 0590		\$473,553.76	\$451,079.00	\$62,501.88	\$438,253.76	\$438,254.00		
Grand Total:		\$996,881.84	\$978,899.00	\$362,075.81	\$1,050,721.76	\$1,029,688.00		

End of Report

Town of Scituate
 Waterways Enterprise Fund
 Indirect Costs
 Fiscal Year 2016 Budget

Description	Basis	Allocation	%*	FY15 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	1.47%	302,226	4,450
Town Accountant	Processing of warrants etc.	Total FY15 budget	1.47%	252,197	3,713
Treas/Collector	Collections, bank rec., payroll etc.	Total FY15 budget	1.47%	293,255	4,318
Assessors	Part-time clerk in charge of Boat Excise	1/2 of clerk's salary.	50.00%	17,305	8,652
Facilities Director		Personal Services budget	2.00%	88,818	1,776
Insurance	Building, Auto, Liability etc.	From Insurance Company			4,222
Group Insurance	Town's Share of group insurance	Actual Contribution FY14 rates			16,212
Medicare	Town's Share of medicare	Actual FY14	1.45%		4,189
OPEB	OPEB liability	Based on most recent actuary %	0.40%	182,385	730
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS			9,487
					57,749

* based on enterprise FY15 operating budget to total Town operating budget

