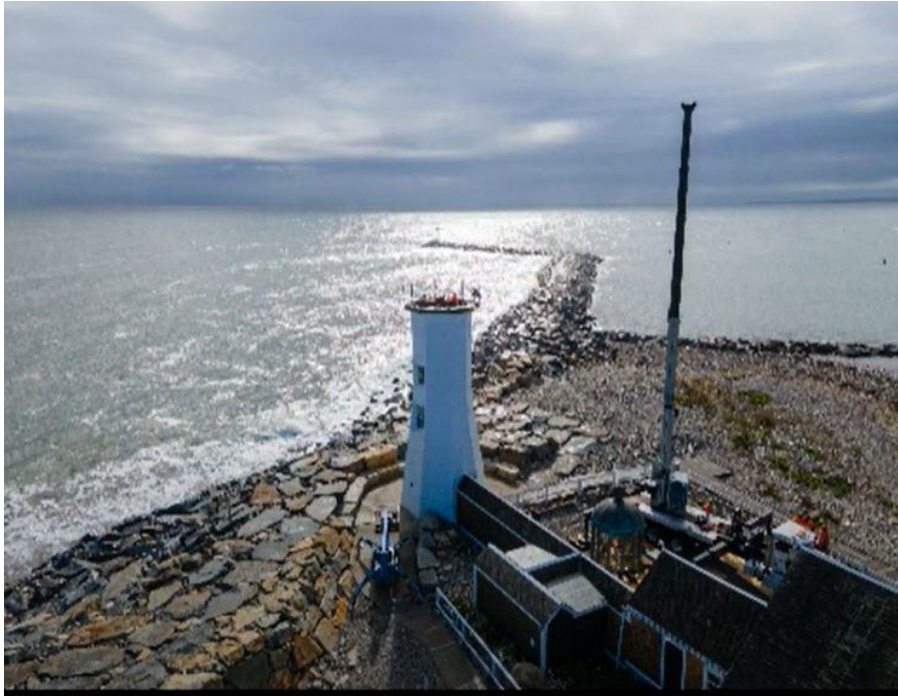


TOWN OF SCITUATE, MASSACHUSETTS

FISCAL YEAR 2024

TOWN BUDGET



Courtesy Ed O'Connor

BUDGET MESSAGE

Financial Analysis and Proposed Departmental Budgets/Goals & Objectives

SELECT BOARD

Anthony V. Vegnani, Chair
Andrew W. Goodrich, Vice Chair
Maura C. Curran, Clerk
Karen E. Connolly
Karen B. Canfield

James M. Boudreau, Town Administrator
Nancy Holt, Finance Director/Town Accountant

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**TOWN OF SCITUATE
OFFICE OF THE TOWN ADMINISTRATOR**

600 CHIEF JUSTICE CUSHING HIGHWAY

SCITUATE, MA 02066

Tel: (781) 545-8741, Fax: (781) 545-8704

James M. Boudreau
Town Administrator

MEMORANDUM

To: Select Board
Advisory Committee
Capital Planning Committee
School Committee
Finance Director/Town Accountant

From: James M. Boudreau, Town Administrator

RE: Town Administrator Budget Message

Date: November 1, 2022

cc: Superintendent of Schools, Department Heads and Staff

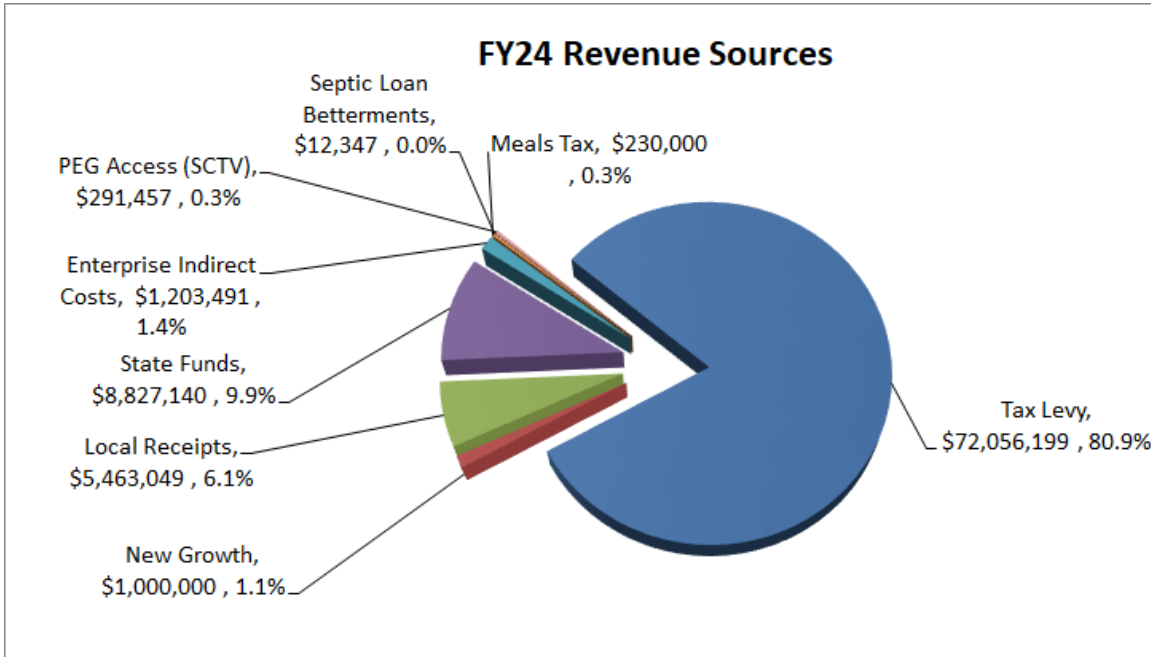
In accordance with Sections 4-2 (f) (h), 6-2, and 6-3 of the Town of Scituate Town Charter, I hereby submit the Fiscal Year 2024 budget.

Preparing a budget is always a challenging endeavor as local, state and national revenues are unknown and the volatility of many expenditures due to world events, supply chain issues and labor shortages. The FY 2024 budget continues the commitment to the services upon which the residents of the Town have come to depend while maintaining a realistic and conservative revenue outlook. The recommended budget supports level services including funding for maintenance of municipal facilities in the operational and capital budgets in addition to funding for collective bargaining contracts. There still exists needs for additional staff in multiple departments but currently revenues do not permit the addition of hours or personnel in the general fund supported departments.

The Financial Forecast Committee met in September 2022 and again in October 2022 to establish the estimated shared fixed costs and revenues for FY 24 in order to provide a framework for building the budget. Town departments were advised to prepare level service budgets and those requests were reviewed in mid-October in order to reach the recommended budget presented. The priority has been to maintain existing services, address infrastructure and facility needs and to evaluate any requests for additional resources based on the availability of funds. The Financial Forecast Committee expects to

meet again in late January 2023 to revise its forecast for FY24 after the Governor’s Budget is released and more guidance is available relevant to health insurance and general liability and property insurance cost increases.

The revenue to support the general fund budget is composed of property taxes, local receipts, aid from the Commonwealth, indirect costs from the five enterprise funds, meals tax and Public Education and Government Access (PEG) funds from Comcast. As shown in the pie chart below, property taxes are the main support for the general fund operating budget and are constrained by Proposition 2-1/2.



Every year, the Town must address the challenge of annual increases in fixed costs including health insurance, other post-employment benefits liability (OPEB), pension liability, regional school assessments, workers compensation costs, Medicare tax withholding and general liability and property insurance. These costs, along with debt service, are considered non-discretionary and must be funded. The Financial Forecast Committee has provided their best estimates for these amounts but more definitive information is expected and those amounts will be amended if necessary during the budget review process leading up to annual town meeting. Additional detail relevant to the shared fixed costs is provided later in this document.

The Town Administrator is the Town’s chief fiscal, administrative and personnel officer and evaluates and prioritizes departmental requests and makes a recommendation to the Select Board, Advisory Committee and Capital Planning Committee of what is needed and allocates resources accordingly. A final budget, which maintains the current levels of provided services, while also considering the potential for unanticipated issues, is the final goal of this comprehensive process that involves multiple public hearings and encourages participation and discourse.

The budget is lengthy and prepared well in advance of the upcoming fiscal year, therefore, estimates can change during the review process and amendments may be necessary. The Town's financial policies and practices provide the framework to adapt to any changes that may occur as evidenced in the last two fiscal years with the pandemic. The challenge for the Town continues to balance infrastructure and program needs while still maintaining the high level of service expected by citizens. The FY 24 recommended budget continues to allocate resources in a fair and equitable manner to balance infrastructure needs and provide necessary services.

The FY 24 general fund departmental budget requests, not including the School Department, were \$1,208,682 over the FY 23 budget. All departments were advised to submit level service budgets but also provide documentation relevant to any additional staffing needed if resources were available. The additional staffing requests for the general fund departments included seven new full-time patrol officers \$556,986 not including benefits. This request is due to legislative changes that have impacted our ability to staff the Police Department in the same manner. The continued high FY21 through FY23 new growth certification has aided in addressing the needs of the departments but the developments generating that growth are mostly completed. Additional revisions were made to departmental budgets after meeting individually with department heads to discuss their budget components to bring the FY24 recommended budget into balance.

I want to thank the department heads and committee members who thoroughly consider their annual goals and the resources necessary and work toward continuous improvement. Thanks are also extended to the Select Board, Advisory and Capital Planning Committees who will spend the next several months reviewing the Town's recommended operating and capital budgets.

FISCAL YEAR 24 RECOMMENDED OPERATING BUDGET OVERVIEW

Fiscal Year 23 YTD Recap

The Fiscal Year 23 year-to-date revenues and expenses are trending within our July 2022 adopted financial forecast and are at similar levels to FY 2022 for the same period. As of September 30th, local receipt revenue was up in the aggregate but that increase was driven by a one-time large tax title and tax deferral collection and ambulance receipts.

The Town's fixed costs previously identified must be satisfied from available revenue prior to the consideration of any operational budget use. In FY 23, there was a 3.61% increase in health insurance for employees and retirees enrolled in the active plans. The retirees enrolled in the Medicare supplemental plan saw a 0% increase. The Town's annual assessment from the South Shore Regional High School decreased for FY 23 due to a reduction in enrollment and its enrollment for the Norfolk Regional Agricultural High School remained the same. The enrollment is increasing for FY 24.

The July 1, 2022 Free Cash was certified at \$5,022,839. Free cash was abnormally high as the Town due to departmental turnbacks, many vacant positions remained unfilled for longer periods of time and seasonal positions were not filled at all in some cases. There was also a savings in health insurance as the insurer provided a premium holiday in recognition of the impact of the pandemic. Annually, the Town leaves approximately \$400,000 – \$500,000 of Free Cash unallocated through the budget process in order to ensure there are available reserves for the spring special town meeting in case of any unforeseen events such as a severe storm or harsh winter. The majority of the Town's Free Cash still continues to be generated by departmental turn backs and increases in local receipts. This "surplus" is critical as it then becomes available for other uses such as funding the Town's capital plan and replacing reserves used to offset excessive storm costs.

Two phases of water pipe replacement have just been completed and an additional phase will likely be bid over the winter. Approximately \$1.3M in funding for roadway improvements including sidewalks and drainage is provided in the operational budget, capital plan and through Chapter 90 allocations from the Commonwealth for FY23. The Commonwealth provided a one-time \$343,448 in Winter Recovery Road Assistance that will be used prior to June 30, 2023.

Foreshore protection is supported by \$400,000 in operating and capital plan funds. The Town was awarded a \$5.9M grant to fund two phases of the Oceanside Seawall replacement project which can be added to the \$4M already appropriated for the project. The Town also received a \$1.9M grant for beach nourishment.

The ongoing commitment to searching for alternative funding mechanisms to support the needs and initiatives for the Town were supported by the grant writing skills and determination of multiple departments which has yielded over \$11.1M in funding for equipment, programs and projects exclusive of FEMA storm damage reimbursements and

educational grants since January 1, 2022. The Town’s forward thinking approach to preparing shovel ready projects to seize funding opportunities has worked exceptionally well for foreshore projects and will hopefully yield further results in other areas. The five year rolling plan functions as a roadmap for these applications.

General Overview of Fiscal Year 2024 Budget

Section 1 of the Budget Book details the current revenue and expense assumptions compiled by the financial team. Our revenue and expenditure forecasting tool (included here) continues to provide accurate assumptions about what will occur in the coming year. As previously mentioned, the Financial Forecast Committee met in September and October to determine the allocation of revenues between the Town and School for budget preparation and recommendations. The Financial Forecast Committee will meet again in early November to address the Plymouth County Retirement Assessment which is due to be voted by the Plymouth County Retirement Board after the publication of this budget. The Financial Forecast Committee is prepared to address the potential increase in the assessment. Another meeting of the Committee will be held in late January 2023 to review new information relevant to state aid, the health insurance renewal and general liability and property insurance costs.

As always, fixed costs are major budget drivers and need to be addressed first before any discretionary budget requests can be considered. For FY 24 these major areas have estimated increases as follows:

Line Item	FY 24 Rec Amount	Increase over FY 23
Pension assessment (preliminary)	\$ 6,711,009	\$ 497,112
Health Insurance	7,279,855	446,778
General Liability Insurance	1,099,981	99,998
FICA	882,332	33,936
Unemployment	65,000	0
Workers Compensation	210,000	0
Regional School Assessment	767,731	153,546

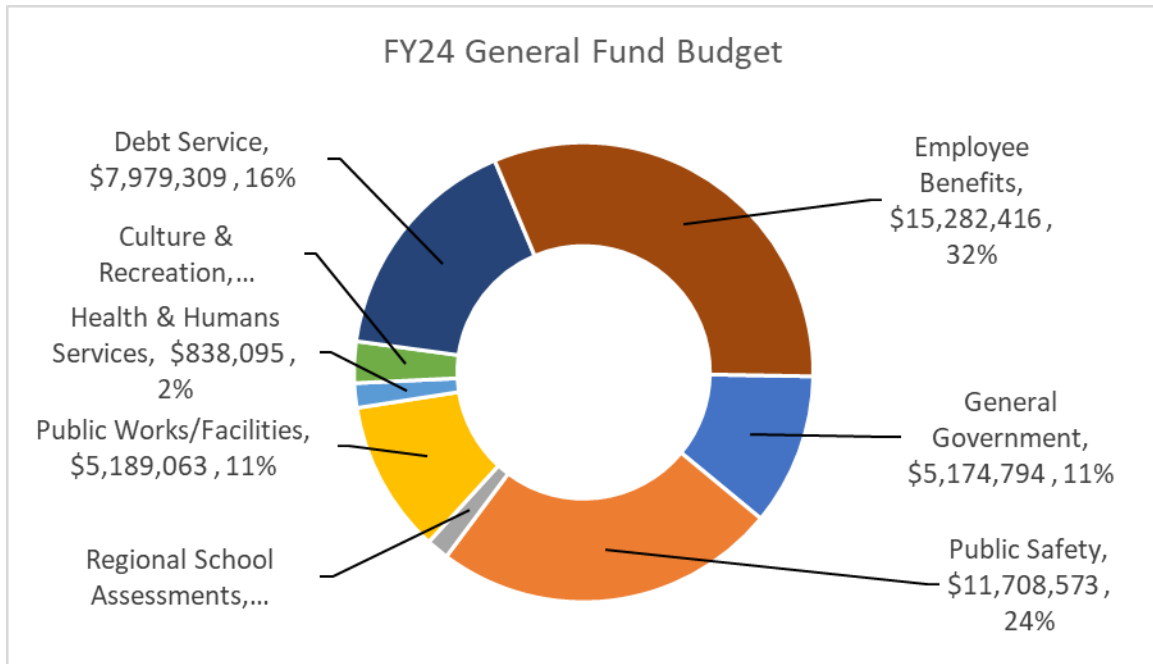
Fixed costs in pension and health insurance are always expected to increase annually. The FY 23 health insurance estimated increase is 8%; it was 3.61% last year. This increase is higher than normal as the Town has been advised that the industry trend is 8-10% and the last three years of claims experience have been poor. More information will become available in late January relevant to the range of potential increases and a final renewal will be available in late February 2022. The Medicare supplemental plans, which account for 48% of our health insurance enrollment, renew on a calendar basis and the January 1, 2023 renewal has been received at a 1.98% decrease. The unemployment estimate for FY24 is the same as FY23. Contract negotiations will begin for those units that do not yet have settlements in place for FY24. Estimated funding to account for contractual bargaining is included in each department.

Facilities

The Public Building Commission is working on closing out the generator at the library, the HVAC needs at the public safety complex, any remaining issues at the senior center and accessibility updates to the Veterans Memorial Gym and has completed the Humarock Fire Station replacement. The \$2.5M in clubhouse and facility improvements were finished at the Widows Walk Golf Course and the generated revenues continue to reflect the users enjoyment of the updated facilities. The town-wide facilities study and associated 20 year maintenance plan was completed in 2020 is recommended for a third year of funding in the FY24-28 rolling plan in the amount of \$470K for FY24.

FY 2024 Budget Summary

The FY 2024 recommended general fund budget, exclusive of the School Department, includes the following components.



Expenditures

- **Recommended level services budget**
- No one-time revenues has been used as an offset for the operating budget
- Allocates funding for estimated union/nonunion step increases and COLAs
- Allocates \$134,220 toward Town's OPEB liability
- Provides \$400,000 in funding for foreshore protection (\$200,000 in the capital plan, \$200,000 in the operational budget for repairs, design, grant matching in addition to the support of the FT Coastal Resources position).

- Provides \$400,000 in funding for roadway improvements (\$200,000 in the capital plan and \$200,000 in the operational budget) to be added to the Commonwealth's Chapter 90 allocation of an estimated \$550,000.
- Sustained allocations to maintenance and repairs as recommended by the Town wide facilities study is supported.

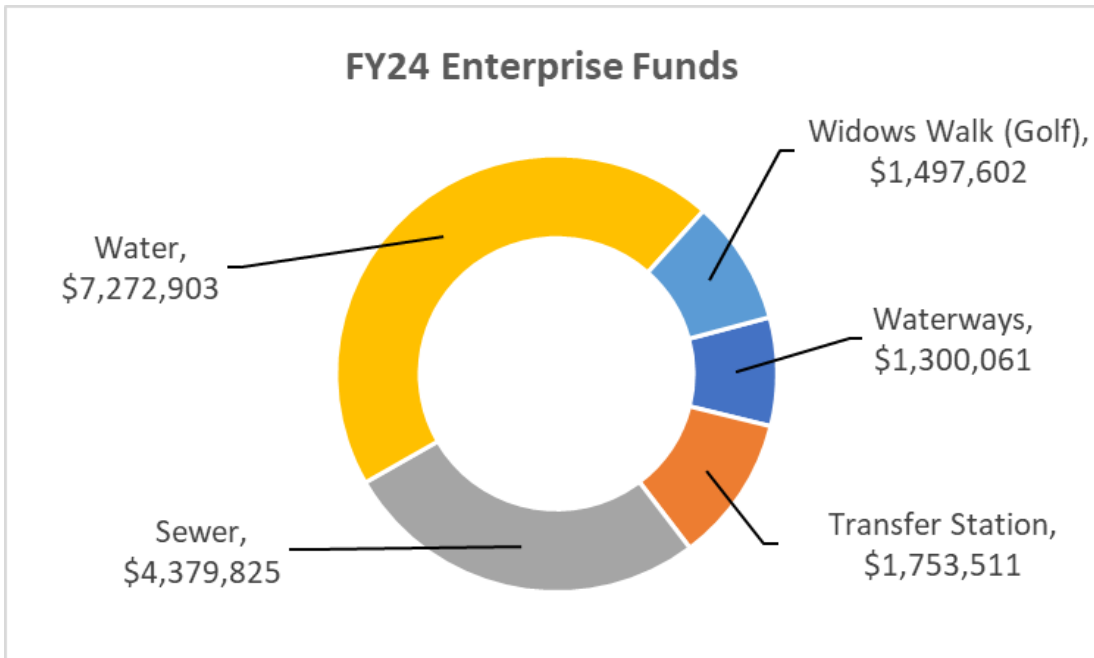
Revenues

- The Town will use all of its levy capacity as allowed by Proposition 2½
- State Aid projections have been level-funded to the FY23 level until any further information warrants the Financial Forecast Committee to amend that projection.
- Local Receipts have been also level funded to the FY23 level which was the FY20 estimated amount less 2.5% to reflect the impact of the pandemic on revenues.
- New growth is estimated at \$1,000,000. As previously mentioned, new growth is moderating due to the build-out of several large developments.
- Meals Tax remains at the pre-pandemic estimate of \$230,000 which in turn provides \$46,000 to the Economic Development Commission, \$100,000 to reduce the impact of the middle school and public safety debt exclusion on taxpayers and \$84,000 in support of the capital plan.
- \$100,000 of solar array and \$100,000 of wind turbine revenues have been recommended to offset the debt exclusion costs of the middle school and public safety complex building projects on taxpayers.
- \$453,789 in Free Cash has been reserved as a safety net for any variations to the financial forecast for FY 23 and/or unexpected costs for the remainder of FY 23 (i.e. changes in local aid, emergency storm costs).

Enterprise Funds

The citizens' continued commitment to update and modernize the community's aging infrastructure has resulted in infrastructure repair projects being recommended in the water and sewer enterprise funds to address plant issues, water quality and supply. For more detail about the five year capital plan and the Town Administrator's recommendations for FY 24, please refer to the FY 24 Capital Budget Plan available online on the Town Administrator's webpage under Budget Documents at www.scituatema.gov. The project descriptions can be reviewed on the Town's new capital project software at [Scituate, MA | Capital Projects Info | ClearGov](#).

The Town's five enterprise funds are supported by user fees and strive to be self-supporting. The chart below shows the FY24 budgets for each of the funds with additional information on each to follow.



The Widows Walk (Golf Course) Enterprise Fund had another healthy year for FY22 generating retained earnings of \$475,950. The FY23 season has had a solid start having collected 49.4% of its annual budgeted revenues to date in the fiscal year and surpassing the prior year's revenue. The FY24 enterprise fund budget includes \$215,250 in debt service for the \$2.5M in clubhouse and accessibility improvements. The FY24 budget is self-supporting and proposes to move the course maintenance from an outsourced contract to an in-house function when the current contract expires in December 2023. The proposed change to course maintenance would eliminate the \$500K annual maintenance contract and hire three new FT staff and seasonal maintenance staff for approximately the same cost. There are not any fee changes proposed for FY24 for this enterprise fund.

The Transfer Station enterprise fund did achieve its revenue goals in FY22 and generated positive retained earnings of \$513,051. The Select Board voted to increase the transfer station sticker fee by \$15 in 2023 to generate funds for capital investment and the addition of a fifth staff person at the facility for FY24. The FY24 enterprise fund budget is \$112,270 more than FY23 consisting mostly of estimated payroll increases including the new staff person, hauling contracts and debt service. The FY24 budget is expected to be self-supporting and an annual rate review will be conducted in late spring as is the Town's practice.

The Sewer Enterprise Fund did achieve its revenue goals in FY22 and finished with positive retained earnings of \$668,085. These results were driven by the one-time revenues of sewer connection for one development. The FY24 enterprise fund departmental budget request was \$624,280 more than FY23 which cannot be supported within the current rate structure. The rates were increased by the Select Board for FY23 by 16% to address increases in electricity, fuel, sludge cake disposal and chemical costs.

Significant reductions totaling \$393,476 were made but there is still a deficit between expected expenses and revenues of \$230,804.

In the past, the Town had resolved this issue by using retained earnings. This practice perpetuated a structural deficit situation that the Town has worked at eliminating over the past several years with rate increases to bring the fund back to a self-supporting level. The expense drivers for the FY24 budget include \$35,537 in contractual payroll costs, \$42,244 in electricity costs and natural gas costs, \$15,400 in sludge cake disposal, \$11,200 in training, \$10,000 in equipment parts and \$5,000 in technical services. There was strong concern from the department that chemical costs were going to increase significantly but until better information is received from competitive bids. The chemical costs increased an average of 77% in FY23. In order to maintain the minimum to operate the enterprise fund and keep it self-supporting, a 7-8% rate increase effective July 1, 2023 should be considered at the annual review in late spring.

The Water Enterprise Fund also achieved its revenue goals in FY22 resulting in positive retained earnings of \$1,548,375. The FY24 enterprise fund budget is \$608,876 more than FY23 consisting mostly of estimated payroll increases, Repair and maintenance, consulting and engineering fees, postage and printing, chemical and fuel increases and \$326,332 in debt service are the main drivers. The emergency reserve line was increased from \$25,000 to \$50,000 which can only be accessed by an Advisory Committee vote for any unforeseen or emergency costs which occur in FY24. The recommended capital plan is \$2.8M and utilizes \$523K in retained earnings as a funding source. The FY24 budget is self-supporting but rates will be examined again during an annual review in the spring of 2023. A rate increase is not expected at this time.

The Waterways Enterprise Fund finished FY22 with positive retained earnings of \$353,159. The FY24 enterprise fund budget is \$28,222 more than FY23 consisting of estimated payroll increases of \$44,919. There was a reduction in debt service and indirect costs over FY23 due to lower insurance costs and retirement of existing long term debt. The FY24 budget is currently self-supporting without a need for a rate increase to operate.

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. All professional and support staff are evaluated on their achievement of these goals. These goals are a fluid process in that the Select Board and Town Administrator establish their goals first, which in turn insures that approved departmental goals are in keeping with an overall strategic vision.

Next, 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. Following these are the individual line item budgets. 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 electronic file, is the Town's Five-Year Rolling Capital Improvement Plan (CIP) which contains the FY 24 Town Administrator and Finance Director recommended projects and funding. The CIP is not only contains departmental requests for FY 24, but for FY 25-FY 28 as well. This rolling capital plan contains supplemental information about each project.

Departmental Budget Summary

Dept	Department Name	FY24 Town			
		FY23 Budget	Admin Recom	\$ Change	% Change
123	BOS/TOWN ADMINISTRATION	\$ 869,926	\$ 850,984	\$ (18,942)	-2.2%
131	ADVISORY COMMITTEE	\$ 6,848	\$ 7,116	\$ 268	3.9%
132	RESERVE FUND	\$ 75,000	\$ 75,000	\$ -	0.0%
135	TOWN ACCOUNTANT	\$ 431,145	\$ 464,048	\$ 32,903	7.6%
141	ASSESSORS	\$ 264,057	\$ 271,332	\$ 7,275	2.8%
145	TREASURER COLLECTOR	\$ 441,419	\$ 466,650	\$ 25,231	5.7%
155	INFORMATION TECHNOLOGY	\$ 691,221	\$ 777,803	\$ 86,582	12.5%
158	TAX FORECLOSURES	\$ 39,000	\$ 39,000	\$ -	0.0%
159	CABLE TV	\$ 272,232	\$ 291,457	\$ 19,225	7.1%
161	TOWN CLERK	\$ 259,933	\$ 250,236	\$ (9,697)	-3.7%
171	CONSERVATION	\$ 230,568	\$ 239,116	\$ 8,548	3.7%
175	PLANNING BOARD	\$ 264,372	\$ 267,723	\$ 3,351	1.3%
176	ZONING BOARD OF APPEALS	\$ 26,883	\$ 28,348	\$ 1,465	5.4%
182	ECONOMIC DEVELOPMENT	\$ 46,000	\$ 46,000	\$ -	0.0%
192	GENERAL LIABILITY & PROPERTY INS	\$ 999,983	\$ 1,099,981	\$ 99,998	10.0%
210	POLICE DEPARTMENT	\$ 4,418,018	\$ 4,721,200	\$ 303,182	6.9%
220	FIRE DEPARTMENT	\$ 5,533,020	\$ 5,844,041	\$ 311,021	5.6%
230	PUBLIC SAFETY COMMUNICATIONS	\$ 678,291	\$ 742,907	\$ 64,616	9.5%
241	INSPECTIONS	\$ 377,854	\$ 391,625	\$ 13,771	3.6%
295	SHELLFISH	\$ 8,800	\$ 8,800	\$ -	0.0%
310	REGIONAL SCHOOL ASSESSMENTS	\$ 614,185	\$ 767,731	\$ 153,546	25.0%
410	FACILITIES DEPARTMENT*	\$ 1,456,082	\$ 1,426,671	\$ (29,411)	-2.0%
411	ENGINEERING	\$ 705,487	\$ 711,728	\$ 6,241	0.9%
421	DPW ADMINISTRATION	\$ 204,121	\$ 213,852	\$ 9,731	4.8%
422	DPW HIGHWAY	\$ 1,196,400	\$ 1,208,827	\$ 12,427	1.0%
423	SNOW & ICE	\$ 497,115	\$ 497,115	\$ -	0.0%
424	STREET LIGHTS	\$ 125,000	\$ 125,000	\$ -	0.0%
429	DPW PUBLIC GROUNDS	\$ 1,004,219	\$ 1,005,870	\$ 1,651	0.2%
510	BOARD OF HEALTH	\$ 316,317	\$ 323,869	\$ 7,552	2.4%
541	COUNCIL ON AGING	\$ 286,472	\$ 307,793	\$ 21,321	7.4%
543	VETERANS DEPARTMENT	\$ 212,655	\$ 201,433	\$ (11,222)	-5.3%
549	COMMISSION ON DISABILITIES	\$ 5,000	\$ 5,000	\$ -	0.0%
610	LIBRARY	\$ 1,120,461	\$ 1,163,203	\$ 42,742	3.8%
630	RECREATION	\$ 166,381	\$ 174,337	\$ 7,956	4.8%
650	BEAUTIFICATION	\$ 30,000	\$ 32,500	\$ 2,500	8.3%
691	HISTORICAL BUILDINGS	\$ 23,200	\$ 39,680	\$ 16,480	71.0%
720	DEBT SERVICE	\$ 8,111,167	\$ 7,979,309	\$ (131,858)	-1.6%
911	PLYMOUTH COUNTY RETIREMENT	\$ 6,338,175	\$ 6,845,229	\$ 507,054	8.0%
912	WORKERS COMPENSATION	\$ 210,000	\$ 210,000	\$ -	0.0%
913	UNEMPLOYMENT	\$ 65,000	\$ 65,000	\$ -	0.0%
914	CONTRIBUTORY GROUP INSURANCE	\$ 6,833,077	\$ 7,279,855	\$ 446,778	6.5%
916	FEDERAL TAXES	\$ 848,396	\$ 882,332	\$ 33,936	4.0%
Sub-total General Fund		\$ 46,303,480	\$ 48,349,701	\$ 2,046,221	4.4%
298	HARBORMASTER	\$ 1,271,839	\$ 1,300,061	\$ 28,222	2.2%
433	TRANSFER STATION	\$ 1,641,241	\$ 1,753,511	\$ 112,270	6.8%
440	SEWER*	\$ 4,149,021	\$ 4,379,825	\$ 230,804	5.6%
450	WATER DEPARTMENT	\$ 6,664,027	\$ 7,272,903	\$ 608,876	9.1%
661	WIDOWS WALK	\$ 1,489,012	\$ 1,497,602	\$ 8,590	0.6%
Sub-total Enterprise Funds		\$ 15,215,140	\$ 16,203,902	\$ 988,762	6.5%
GRAND TOTAL		\$ 61,518,620	\$ 64,553,603	\$ 3,034,983	4.9%

* FY23 budget amount includes operational increases from 09/2022 STM

FISCAL YEAR 24 BUDGET AND CAPITAL REVIEW TIMETABLE

*charter/bylaws language provided for informational purposes only

DATE	ITEM/OBJECTIVE	CHARTER/BYLAW REFERENCE
07/12/2022	Select Board votes budget calendar	
08/15/2022	Capital budget forms and directions distributed to departments	
09/15/2022	Capital Budgets Due to Finance Director	Art. 4, Sec.4-2, f Art. 6, Sec. 6-4
09/12/2022- 09/14/2022	Financial Team prepares and finalizes revenue expenses and assumptions	
09/20/2022	Financial Forecast Committee reviews draft forecast for FY24	
09/21/2022	Budget instructions & forms to Boards & Departments	Art. 4, Sec. 4-2 Art. 6, Sec. 6-4
10/06/2022	Departmental Budgets Due to TA/Finance Director	
10/12/2022 – 10/19/2022	Budgets reviewed with depts, edited and compiled by Town Administrator/Finance Director	
10/18/2022 10/19/2022	Town Administrator Recommended Capital Plan provided to Capital Planning Committee & Select Board	
10/18/2022- 01/05/2023	Capital Planning Review of TA Recommended Capital Requests	
11/01/2022	Budget & Supporting Materials Distributed to Select Board & Advisory Committee	Art. 6, Sec. 6-5,a Bylaws, Sec. 20720,D

DATE	ITEM/OBJECTIVE	CHARTER/BYLAW REFERENCE
11/08/2022	Departmental Non-Monetary Article requests submitted to Town Admin.	
11/08/2022	TA & Finance Director Present FY24 Town Operating & Capital Budgets to Select Board	Art. 4, Sec. 4-2, f Art. 6, Sec. 6-2
11/08/2022-02/24/2023	Select Board, Advisory Committee Review of Departmental Operating & Capital Budgets	Art. 6, Sec.6-5 Art. 6, 6-6,b-c
11/10/2022	*Charter date Town Administrator submit capital budget to Capital Planning Comm	Art. 6, Sec. 6-6d (five months before ATM)
11/10/2022	Actual date submitted to Advisory	
12/06/2022	Select Board Open STM & ATM Warrant	
12/20/2022	Select Board closes STM & ATM warrants. Select Board Reviews Non-Monetary Article Requests	Art. 3, Sec.3-2b
01/10/2023	Warrant Article Language Finalized	
01/10/2023	Capital Planning Committee Presents CIP Recommendations to Select Board	Art. 6, Sec. 6-6d (90 days before ATM)
01/10/2023	Financial Forecasting Committee Quarterly Calendar Year 2022 Forecast due	Art. 6, Sec.6-7, b
01/23/2023	Bylaw date Select Board submits warrant articles to Advisory Committee	Bylaws Sec. 20120 (60 days prior to warrant posting), Bylaws Sec. 20720, C
01/24/2023	Select Board submits warrant articles to Advisory Committee	

DATE	ITEM/OBJECTIVE	CHARTER/BYLAW REFERENCE
01/24/2023	Select Board submits their Capital Plan recommendations to Advisory Committee	Art. 6, Sec. 6-6d (60 days before ATM)
02/21/2023	Select Board 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
03/02/2023	All articles voted by Advisory Committee	Art. 6, Sec. 6-6,d, Bylaws, Sec. 20120
03/22/2023	Warrants posted publicly, posted on website, blasted, Facebook	General Bylaws
03/24/2023	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
03/27/2023	Statutory & Bylaw Deadline for posting Annual Town Meeting Warrant	MGL Chap. 39, Sec. 9
03/27/2023	Select Board & Advisory Committee - Joint Public Hearing on the Budget	Section 6-5 Charter
04/03/2023	Statutory & Bylaw Deadline for Posting of Special Town Meeting Warrant	MGL Chap. 39, Sec. 9 2014 Bylaw amendment
04/10/2023	2023 Annual and Special Town Meeting	Art. 2, Sec. 2-4 Bylaws Sec. 20100

**Select Board, Advisory and Capital Planning Committees
Budget Meeting Schedule
Fiscal Year 2024**

By charter, the Town Administrator conducts an in-depth review of each departmental line 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 Select Board, Advisory Committee and Capital Planning Committee.

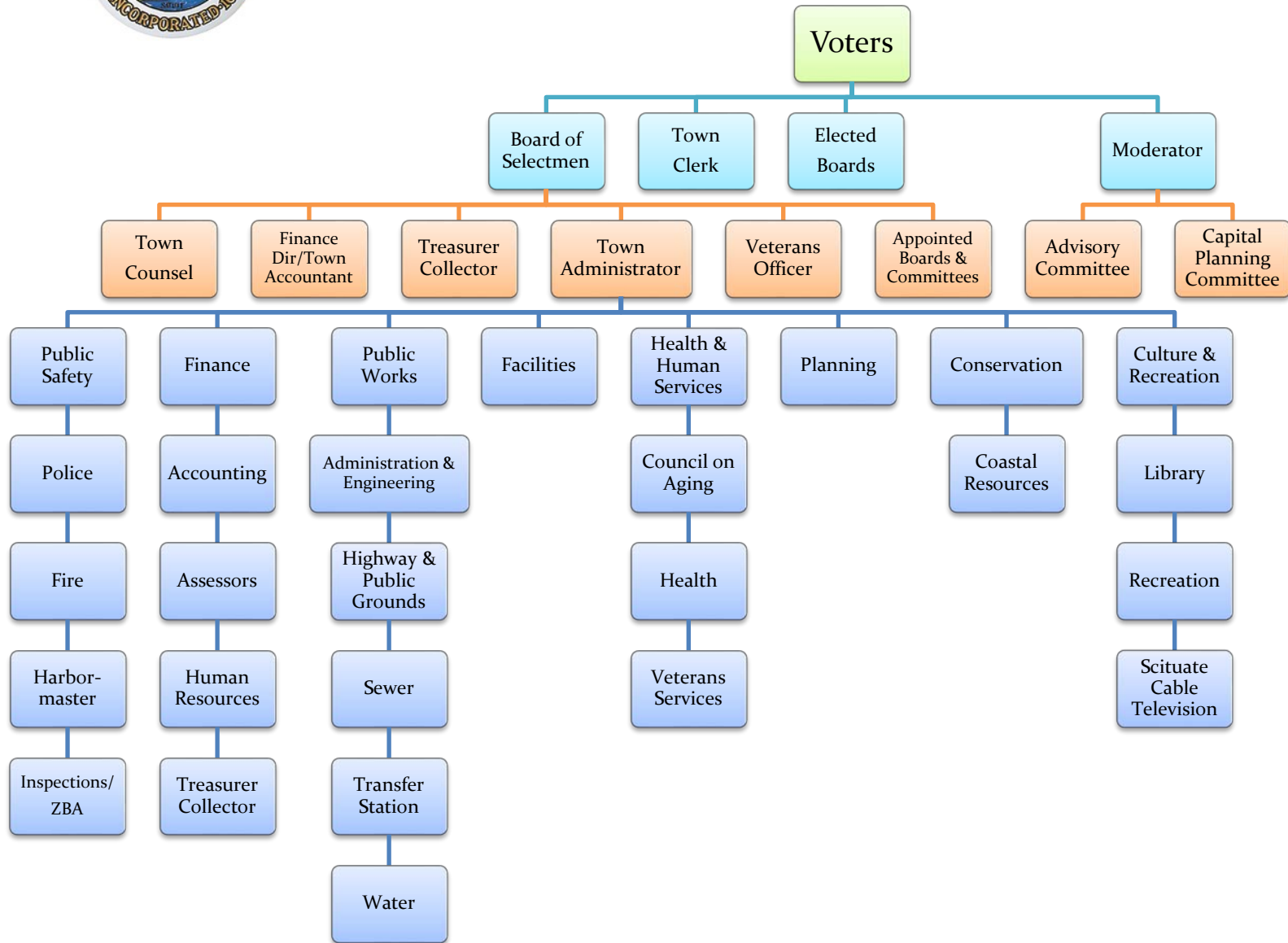
Please note schedule is subject to change due to weather and Committee/Board schedules

Event/Department	Dept #	Select Board Review	Capital Planning Committee Review	Advisory Committee Review
FY24 Budget Presentation		11/8/2022	10/19/2022	11/10/2022
Administration/Select Board	123	11/8/2022	10/19/2022	11/10/2022
Advisory Committee	131	11/8/2022		11/10/2022
Reserve Fund	132	11/8/2022		11/10/2022
Gen Liab & Property Insurance	192	11/8/2022		11/10/2022
Street Lights	424	11/8/2022		11/10/2022
Workers Compensation	912	11/8/2022		11/10/2022
Unemployment	913	11/8/2022		11/10/2022
Assessors	141	11/22/2022		11/17/2022
Library	610	11/22/2022		11/17/2022
Town Clerk	161	11/22/2022		11/17/2022
Widow's Walk Enterprise	61	11/22/2022	10/26/2022	11/17/2022
Board of Health	510	11/22/2022		11/17/2022
Council on Aging	541	11/22/2022		11/17/2022
Recreation	630	11/22/2022		11/17/2022
Commission on Disabilities	549	11/22/2022		11/17/2022
Finance Director/Town Accountant	135	12/6/2022		12/1/2022
Information Technology	155	12/6/2022	10/26/2022	12/1/2022
Police	210	12/6/2022	11/2/2022	12/1/2022
Fire	220	12/6/2022	11/2/2022	12/1/2022
Public Safety Communications	230	12/6/2022		12/1/2022
Veterans	543	12/6/2022		12/1/2022
Beautification	650	12/6/2022		12/1/2022
Historical	691	12/6/2022		12/1/2022
Waterways Enterprise	66	12/20/2022	10/26/2022	12/8/2022
Shellfish	295	12/20/2022		12/8/2022
Facilities	410	12/20/2022	10/19/2022	12/8/2022

Event/Department	Dept #	Select Board Review	Capital Planning Committee Review	Advisory Committee Review
Scituate Cable TV	159	12/20/2022		12/8/2022
Treasurer Collector	145	12/20/2022		12/8/2022
Tax Foreclosures	158	12/20/2022		12/8/2022
Debt Service	720	12/20/2022		12/8/2022
Plymouth County Retirement	911	12/20/2022		12/8/2022
Contributory Insurance	914	12/20/2022		12/8/2022
Federal Taxes	916	12/20/2022		12/8/2022
Department of Public Works				
Engineering	411	1/10/2023	11/9/2022	12/15/2022
Administration	421	1/10/2023		12/15/2022
Highway	422	1/10/2023	11/9/2022	12/15/2022
Snow & Ice	423	1/10/2023		12/15/2022
Public Grounds	429	1/10/2023	11/9/2022	12/15/2022
Transfer Station Enterprise	433	1/10/2023	11/16/2022	12/15/2022
Sewer Enterprise	440	1/10/2023	11/16/2022	12/15/2022
Water Enterprise	450	1/10/2023	11/16/2022	12/15/2022
Review of Non-Monetary Articles		1/24/2023		1/19/2023
Review Petition Articles		1/24/2023		1/19/2023
Community Planning & Development				
Conservation/Coastal Resources	171	1/24/2023		1/5/2023
Planning	175	1/24/2023		1/5/2023
Zoning Board of Appeals	176	1/24/2023		1/5/2023
Economic Development Comm	182	1/24/2023		1/5/2023
Inspections	241	1/24/2023		1/5/2023
Capital Plan Review		1/10/2023		2/9/2013
School	300	2/7/2023	11/30/2022	2/16/2023
South Shore Regional VTHS	310	2/7/2023		2/16/2023
Community Preservation Review		2/21/2023		2/9/2013
Vote all projects/articles		2/21/2023	12/7/2022	3/2/2023
Advisory Booklet Available				3/24/2023
Joint Public Hearing on the Budget		3/27/2023		3/27/2023
Annual & Special Town Meeting		4/10/2023	4/10/2023	4/10/2023



Town of Scituate



Town Organization Summary by Department

Accounting/Finance	Nancy Holt, Finance Director/Town Accountant
Assessing	Joseph Divito, Jr., Director of Assessing
Building	Robert Vogel, Building Commissioner & Zoning Enforcement Officer
Cable Studio	Seth Pfeiffer, Cable Studio Manager
Chief Procurement Officer	James Boudreau, Town Administrator
Conservation	Amy Walkey, Conservation & Natural Resources Officer
Emergency Management/Fire	John Murphy, Emergency Management Director & Fire Chief
Facilities Management	Kevin Kelly, Facilities Director
Harbormaster	Stephen Mone, Harbormaster
Information Technology	Michael Minchello, IT Director
Library	Jessi Finnie, Library Director
Planning	Karen Joseph, Town Planner
Police	Mark Thompson, Police Chief
Public Health	Andrew Scheele, Board of Health Director
Public Works	Kevin Cafferty, Director of Public Works
Recreation	Maura Glancy, Recreation Director
Shellfish Constable	Michael Dimeo
Town Administrator	James Boudreau
Town Clerk	Kathleen Gardner
Treasurer Collector	Pamela Avitabile
Veterans Services Officer	Donald Knapp, Graves Agent
Widow's Walk Golf Course	Ian Kelley, Director of Golf Course

FINANCIAL FORECAST COMMITTEE MEMBERS: Town Administrator James Boudreau; Select Board Member Vice Chair Andrew Goodrich; Finance Director/Town Accountant Nancy Holt; Treasurer Collector Pamela Avitabile; Director of Assessing Joseph DiVito; School Committee Member Peter Gates; Superintendent of Schools William Burkhead; Director of School Finance and Business Robert Dutch; Capital Planning Committee Chair Christopher Carchia and Advisory Committee Chair James Gilmore

**Amended Forecast
October 27, 2022**

FORECASTING MODEL

	Notes	Actual FY 2020	Actual FY 2021	Actual FY 2022	Budget FY 2023	Proposed FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
SOURCES										
Prior Year		\$ 55,646,272	\$ 58,023,354	\$ 63,038,371	\$ 66,217,628	\$ 70,298,731	\$ 73,056,199	\$ 75,682,604	\$ 78,374,669	\$ 81,134,036
Override										
2.5% Increase		\$ 1,391,157	\$ 1,450,584	\$ 1,575,959	\$ 1,655,441	\$ 1,757,468	\$ 1,826,405	\$ 1,892,065	\$ 1,959,367	\$ 2,028,351
New Growth		\$ 985,925	\$ 1,223,712	\$ 1,603,298	\$ 2,425,662	\$ 1,000,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
TOTAL LEVY		\$ 58,023,354	\$ 60,697,650	\$ 66,217,628	\$ 70,298,731	\$ 73,056,199	\$ 75,682,604	\$ 78,374,669	\$ 81,134,036	\$ 83,962,387
Cherry Sheet/State Aid	[1]	\$ 8,544,416	\$ 8,783,368	\$ 8,546,223	\$ 8,818,920	\$ 8,827,140	\$ 8,827,140	\$ 8,827,140	\$ 8,827,140	\$ 8,827,140
Septic Loan Program		\$ -	\$ -	\$ 14,400	\$ 12,344	\$ 12,347	\$ 12,348	\$ 12,349	\$ 12,351	\$ 12,354
Local Receipts	[13]	\$ 7,239,099	\$ 7,469,050	\$ 5,463,049	\$ 5,463,049	\$ 5,463,049	\$ 5,463,049	\$ 5,463,049	\$ 5,463,049	\$ 5,463,049
Enterprise Indirect costs	[12]	\$ 940,225	\$ 994,161	\$ 1,098,382	\$ 1,197,398	\$ 1,203,491	\$ 1,227,561	\$ 1,252,112	\$ 1,277,154	\$ 1,302,697
Overlay Surplus		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rooms Occupancy Tax		\$ 104,145	\$ 135,953	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meals Tax		\$ 265,581	\$ 257,388	\$ 172,500	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
TOTAL ALL REVENUE		\$ 75,116,820	\$ 78,337,570	\$ 81,512,182	\$ 86,020,442	\$ 88,792,226	\$ 91,442,702	\$ 94,159,319	\$ 96,943,730	\$ 99,797,627
USES										
Offsets	[1]	\$ 22,973	\$ 29,809	\$ 27,984	\$ 40,334	\$ 40,334	\$ 40,334	\$ 40,334	\$ 40,334	\$ 40,334
State & County Charges	[1]	\$ 652,629	\$ 648,239	\$ 642,188	\$ 661,383	\$ 702,123	\$ 737,229	\$ 774,091	\$ 812,795	\$ 853,435
Overlay		\$ 231,767	\$ 261,477	\$ 275,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Economic Development		\$ 49,000	\$ 31,000	\$ 34,500	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000	\$ 46,000
TOTAL USES		\$ 956,368	\$ 970,526	\$ 979,672	\$ 1,047,717	\$ 1,088,457	\$ 1,123,563	\$ 1,160,425	\$ 1,199,129	\$ 1,239,769
NET REVENUE		\$ 74,160,452	\$ 77,367,044	\$ 80,532,510	\$ 84,972,725	\$ 87,703,769	\$ 90,319,139	\$ 92,998,894	\$ 95,744,601	\$ 98,557,858
<i>Revenue Growth</i>						3.21%				
SHARED COSTS										
Reserve Fund		\$ 33,973	\$ 39,033	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Tax Title		\$ 19,055	\$ 21,567	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
Insurance/Town Bldgs.	[9]	\$ 673,545	\$ 763,050	\$ 819,214	\$ 999,983	\$ 1,099,981	\$ 1,154,980	\$ 1,212,729	\$ 1,273,366	\$ 1,337,034
So. Shore Vo. Tech./Norfolk Agric.	[3]	\$ 792,870	\$ 638,132	\$ 627,785	\$ 614,185	\$ 767,731	\$ 806,118	\$ 846,424	\$ 888,745	\$ 933,182
Debt & Interest		\$ 1,995,967	\$ 1,995,967	\$ 1,995,967	\$ 1,995,967	\$ 1,995,767	\$ 1,995,767	\$ 1,995,767	\$ 1,995,767	\$ 1,995,767
- Capital Stabilization/Capital Plan		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
- Capital Stabilztn/Plan (Meals Tax)		\$ 84,000	\$ 84,000	\$ 38,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
- Debt Excl MS & PSC (Meals Tax)	[2]	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Plymouth County Retirement Assmt	[5]	\$ 4,875,453	\$ 5,228,790	\$ 5,759,996	\$ 6,213,897	\$ 6,711,009	\$ 7,247,889	\$ 7,827,721	\$ 8,453,938	\$ 9,130,253
School Bus Lease	[4]	\$ 231,301	\$ 244,301	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Street Lights	[4]	\$ 110,287	\$ 88,597	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Workers' Compensation		\$ 532,715	\$ 210,000	\$ 523,715	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
HVAC Technician	[15]	\$ -	\$ -	\$ -	\$ 73,008	\$ 76,658	\$ 80,491	\$ 84,516	\$ 88,742	\$ 93,179
Unemployment Insurance	[11]	\$ 17,242	\$ 152,088	\$ 130,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Contributory Group Insurance	[10,14]	\$ 6,013,580	\$ 5,933,245	\$ 6,461,034	\$ 6,833,077	\$ 7,279,855	\$ 7,789,445	\$ 8,334,706	\$ 8,918,135	\$ 9,542,405
Federal Taxes	[6]	\$ 723,133	\$ 712,899	\$ 811,862	\$ 848,396	\$ 882,332	\$ 917,625	\$ 954,330	\$ 992,503	\$ 1,032,203
OPEB	[7]	\$ 97,509	\$ 104,440	\$ 115,200	\$ 124,278	\$ 134,220	\$ 144,958	\$ 156,554	\$ 169,079	\$ 182,605
TOTAL SHARED COSTS		\$ 16,400,630	\$ 16,316,109	\$ 17,971,773	\$ 18,750,791	\$ 19,995,554	\$ 21,185,274	\$ 22,460,747	\$ 23,828,275	\$ 25,294,629
NET AVAILABLE		\$ 57,759,821	\$ 61,050,935	\$ 62,560,737	\$ 66,221,934	\$ 67,708,215	\$ 69,133,865	\$ 70,538,147	\$ 71,916,326	\$ 73,263,229
SPLIT										
School Share 66.67% [4]		\$ 38,294,193	\$ 39,206,165	\$ 41,273,689	\$ 43,333,014	\$ 45,141,067	\$ 46,091,548	\$ 47,027,783	\$ 47,946,614	\$ 48,844,595
Town Share 33.33%		\$ 19,144,224	\$ 19,600,142	\$ 20,633,749	\$ 21,663,257	\$ 22,567,148	\$ 23,042,317	\$ 23,510,365	\$ 23,969,711	\$ 24,418,634
		\$ 57,438,417	\$ 58,806,307	\$ 61,907,438	\$ 64,996,271	\$ 67,708,215	\$ 69,133,865	\$ 70,538,148	\$ 71,916,325	\$ 73,263,229
Percentage Change						4.17%	2.11%	2.03%	1.95%	1.87%

FINANCIAL FORECAST COMMITTEE MEMBERS: Town Administrator James Boudreau; Select Board Member Vice Chair Andrew Goodrich; Finance Director/Town Accountant Nancy Holt; Treasurer Collector Pamela Avitabile; Director of Assessing Joseph DiVito; School Committee Member Peter Gates; Superintendent of Schools William Burkhead; Director of School Finance and Business Robert Dutch; Capital Planning Committee Chair Christopher Carchia and Advisory Committee Chair James Gilmore

**Amended Forecast
October 27, 2022**

FORECASTING MODEL

Notes	Actual FY 2020	Actual FY 2021	Actual FY 2022	Budget FY 2023	Proposed FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
TAX RATE Total Levy from above	\$ 58,023,354	\$ 60,697,650	\$ 65,564,330	\$ 69,073,069	\$ 73,056,199	\$ 75,682,604	\$ 78,374,669	\$ 81,134,036	\$ 83,962,387
School Debt Exclusion	\$ 713,532	\$ 681,947	\$ 653,930	\$ 619,483	\$ 594,744	\$ 564,753	\$ 84,580	\$ 82,371	\$ 83,128
Wastewater Debt Exclusion	\$ 120,475	\$ 97,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Plant Debt Excl									
Library Debt Exclusion	\$ 353,690	\$ 384,352	\$ 373,925	\$ 363,425	\$ 352,925	\$ 342,425	\$ 331,925	\$ 321,425	\$ 311,850
Public Safety Complex Debt Excl [8]	\$ 1,148,325	\$ 1,163,670	\$ 1,135,710	\$ 1,102,213	\$ 1,070,463	\$ 1,033,838	\$ 1,002,338	\$ 970,838	\$ 942,338
Senior Center/Gym Debt Exclusion	\$ -	\$ 58,333	\$ 921,992	\$ 782,900	\$ 803,463	\$ 687,125	\$ 664,875	\$ 642,625	\$ 620,375
Middle School Debt Exclusion [8]	\$ 3,502,464	\$ 3,428,600	\$ 3,335,600	\$ 3,242,600	\$ 3,149,600	\$ 3,056,600	\$ 2,958,725	\$ 2,865,975	\$ 2,782,500
TOTAL TAX LEVY	\$ 63,861,840	\$ 66,512,533	\$ 71,985,487	\$ 75,183,689	\$ 79,027,394	\$ 81,367,345	\$ 83,417,112	\$ 86,017,269	\$ 88,702,577
TAX RATE	\$ 13.50	\$ 13.33	\$ 12.62	\$ 12.78	\$ 11.29	\$ 11.40	\$ 11.46	\$ 11.59	\$ 11.72
Total Valuation	\$ 4,875,051,680	\$ 5,146,329,020	\$ 5,249,255,600	\$ 6,833,558,450	\$ 6,970,229,619	\$ 7,109,634,211	\$ 7,251,826,896	\$ 7,396,863,434	\$ 7,544,800,702

ASSUMPTIONS:

- [1] - Reflects estimated FY23 DOR cherry sheet with for FY24-28 (uncertainty with pending administration change).
- [2] - Estimate of \$230,000 is a return to the pre-pandemic level; 20% to EDC budget; \$100,000 to offset debt exclusion restored; \$84,000 to capital plan
- [3] - South Shore Voc. Tech FY23 actual assessment and Norfolk Agricultural actual for FY23 for two students -estimated 25% increase for FY24 based on an expected enrollment increase of 10 students (25%)
- [4] - Shared cost of school bus lease of \$250,000 added to this amount in budget article so it is under the control of the School Department. Shared cost of street lighting set at \$125,000. Both amounts to stay static for future years.
- [5] - 8% increase over prior year assessment until further data provided; FY25-28 at 8%
- [6] - Reflects a 4% increase over FY23 budget and remains at that level through FY28 due to exempt employees retiring and COLAs.
- [7] - Pursuant to Town financial policies, 2% of Plymouth County Retirement System assessment.
- [8]- \$100,000 in solar array and wind turbine revenues to offset debt exclusion impact for middle school & public safety complex.
- [9]- 10% increase over FY23 budget - some lines moved to other insurers. Additional 5% FY25-28.
- [10]-FY20 was 3.1% for active plans; FY21 is 3.9% for active plans; FY22 was 4.36% for active plans; calendar year 2021 at 0% for Medex plans; FY23 rate is 3.61% for all plans; barring any positive information 8% increase assumed for FY24-FY28
- [11]- Unemployment line at \$65,000 which is pre-pandemic level.
- [12]- Actual calculation for FY24 and 2% estimated increase for FY25-28.
- [13]-Remains at FY23 which is amount of 2.5% less than FY20.
- [14]-FY21 and FY22 actuals are artificially low as the Town's health insurer, MIIA, provided premium holidays due to the pandemic
- [15]-New shared cost for FY23 for salary of a shared HVAC Technician for town and school buildings increased by 2.5% for FY24 for COLA and 2.5% for step; same pattern for FY25-28

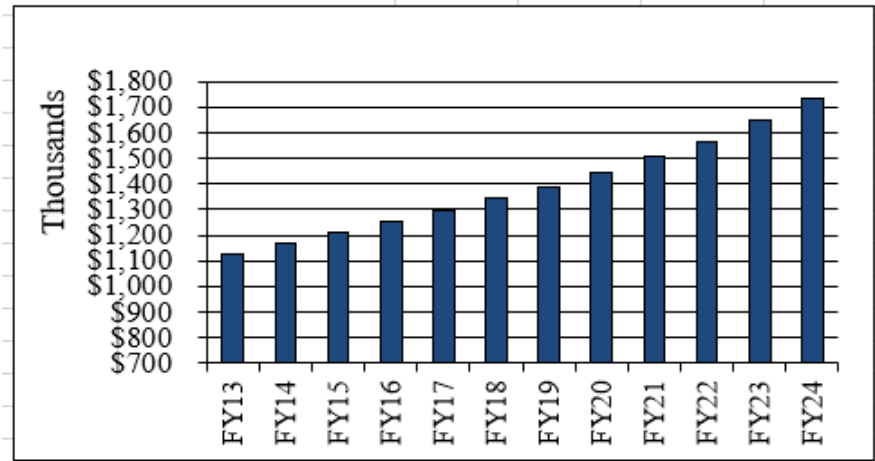
**TOWN OF SCITUATE
FY 2024 BUDGET ASSUMPTIONS
As of October 26, 2022**

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 24 by an estimated **\$1,757,386**.

FY 24	\$1,757,386
FY 23	\$1,655,286
FY 22	\$1,575,959
FY 21	\$1,507,675
FY 20	\$1,446,855
FY 19	\$1,391,157
FY 18	\$1,343,268
FY 17	\$1,298,102
FY 16	\$1,253,430
FY 15	\$1,209,127
FY 14	\$1,166,926
FY 13	\$1,128,773



2. New Growth

FY 24 new growth is estimated by the Assessors to be \$1,000,000. FY23 new growth was certified at \$2,428,742.

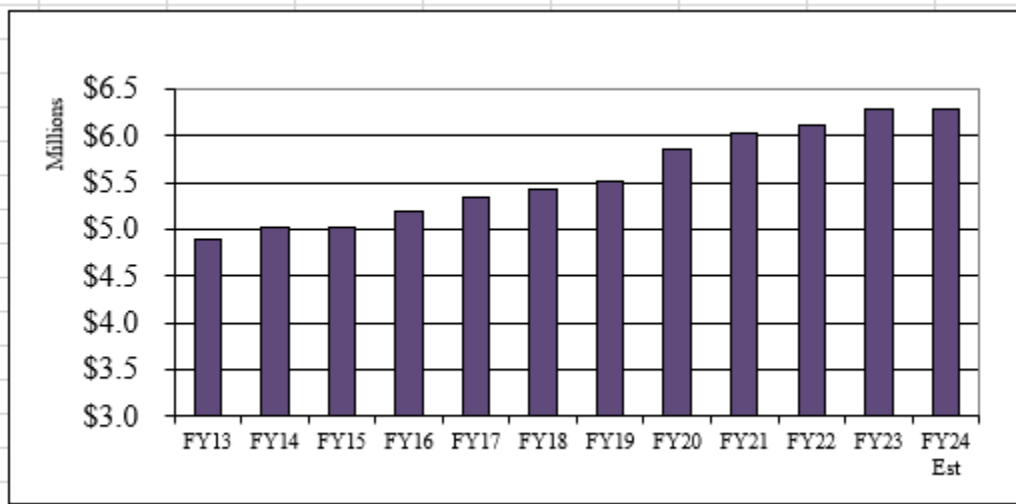
New Growth	Estimate	Actual
FY 24	\$ 1,000,000	
FY 23	\$ 1,200,000	\$2,428,742
FY 22	\$ 950,000	\$1,600,218
FY 21	\$ 650,000	\$1,223,712
FY 20	\$ 650,000	\$ 985,925
FY 19	\$ 500,000	\$ 836,775
FY 18	\$ 500,000	\$ 572,266
FY 17	\$ 460,000	\$ 508,572
FY 16	\$ 500,000	\$ 532,715
FY 15	\$ 475,000	\$ 563,697
FY 14	\$ 325,000	\$ 521,126
FY 13	\$ 285,000	\$ 397,351

Trend: The Town has seen a steady new growth in the past several years. There are several large development projects in various phases of development. The Toll Brothers project is moving ahead of schedule and that is causing higher new growth actual amounts in the short

term but will not be sustained. The Town is utilizing a new tool called Nearmap which is assisting in finding additional new growth and focusing inspection activity.

3. Chapter 70 Aid

	<u>Actual</u>	<u>October Estimate</u>	<u>Variance</u>
FY 24	\$ TBD	\$6,281,773	
FY 23	\$ 6,281,773	\$6,114,553	\$167,220
FY 22	\$ 6,114,353	\$5,863,240	\$251,113
FY 21	\$ 6,030,853	\$5,276,916	\$753,937
FY 20	\$ 5,863,240	\$5,521,321	\$341,919
FY 19	\$ 5,521,321	\$5,434,351	\$ 86,970
FY 18	\$ 5,434,351	\$5,346,391	\$140,960
FY 17	\$ 5,346,391	\$5,185,901	\$160,490
FY 16	\$ 5,185,901	\$5,110,701	\$ 75,200
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

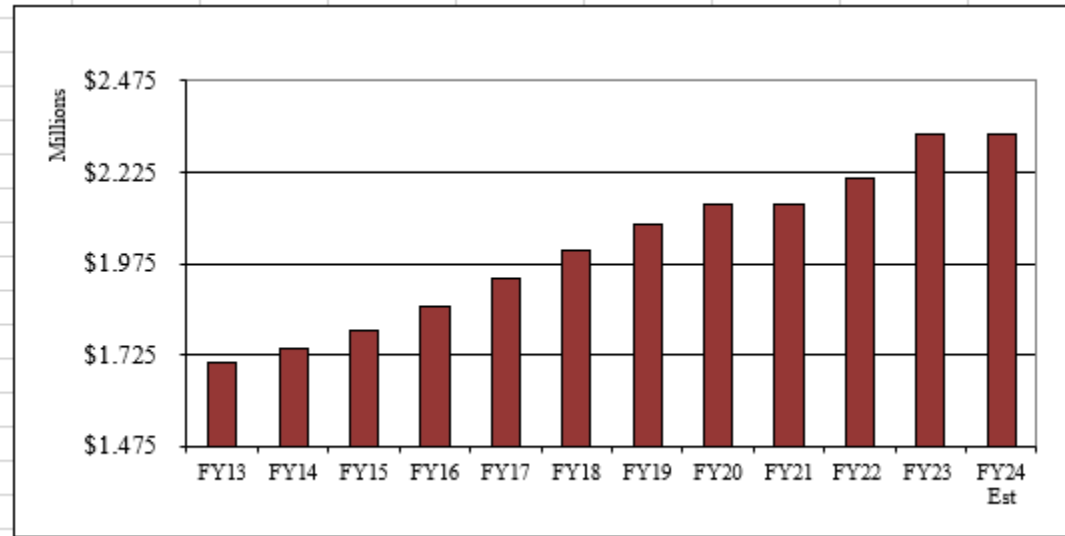


Trend: The FY24 estimate is set at the final FY23 state budget amount.

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

	<u>Actual Unrestricted Aid</u>
FY 24	\$2,330,342 estimated
FY 23	\$2,330,342
FY 22	\$2,210,951
FY 21	\$2,136,185
FY 20	\$2,136,185
FY 19	\$2,080,024
FY 18	\$2,009,685

FY 17	\$1,934,249
FY 16	\$1,854,505
FY 15	\$1,790,063
FY 14	\$1,741,761
FY 13	\$1,701,540



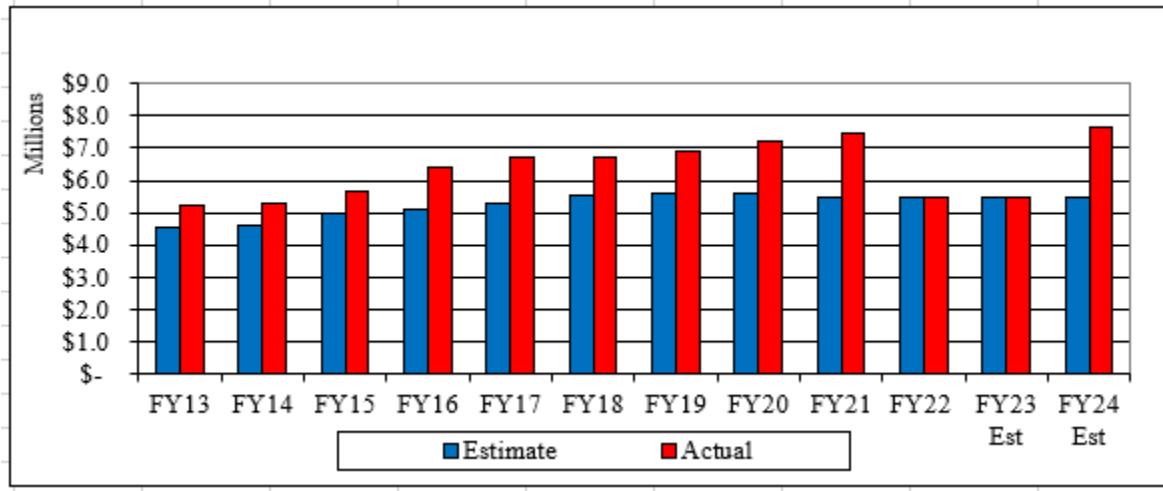
Trend: As mentioned in the Chapter 70 comment above, the FY24 unrestricted government aid is set at the final FY23 budget level. While local aid did increase, the offsets to the Cherry Sheet continue to noticeably increase as well resulting in net changes, this held true for FY23. One area of concern continues to be assessments for Charter School Sending Tuition.

5. General Fund Receipts

	Estimated	Actual	Variance (+ or -)
FY 24	\$5,463,049		
FY 23	\$5,463,049	\$1,646,270 as of 10/26/22	
FY 22	\$5,463,049	\$7,648,165	\$2,185,116
FY 21	\$5,463,049	\$7,469,050	\$2,006,001
FY 20	\$5,603,127	\$7,693,332	\$2,090,205
FY 19	\$5,575,000	\$6,878,990	\$1,303,990
FY 18	\$5,550,000	\$6,728,969	\$1,178,969
FY 17	\$5,302,000	\$6,741,937	\$1,439,937
FY 16	\$5,100,000	\$6,379,831	\$1,279,831
FY 15	\$4,950,000	\$5,684,913	\$ 584,913
FY 14	\$4,600,000	\$5,258,742	\$ 658,742
FY 13	\$4,565,000	\$5,221,089	\$ 656,089

Trend: FY 22 General Fund Receipts included a decrease in overall permit revenue of \$206,056. Motor vehicle excise increased by \$61,321, ambulance receipts increased by \$124,585, penalties and interest increased by \$27,747 and licenses and permits decreased by

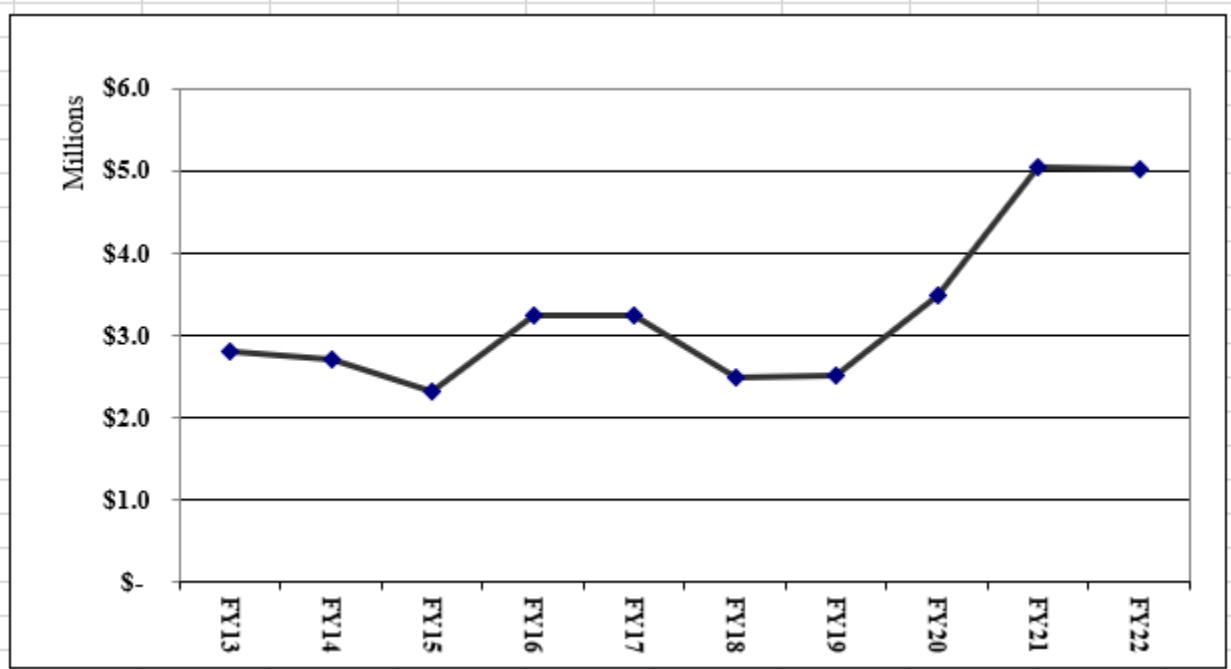
\$197,952. Unexpected School Medicaid receipts of \$141,781 over budgeted amount and strong miscellaneous revenue driven by auction proceeds of \$142,566 offset some of the other decreases. As of 09/30/22, FY 23 receipts were \$133,379 higher than FY 22 for the same time period with the drivers being in ambulance receipts and penalties and interest due to a large tax title/deferral collection. Barring any permanent changes to recurring revenue streams, the estimate for FY24 remains the same as the FY23.



6. Certified Free Cash (As of July 1st following FY close)

FY 22	\$ 5,022,839 (as of July 1, 2022)
FY 21	\$ 5,044,671
FY 20	\$ 3,483,292
FY 19	\$ 2,501,361
FY 18	\$ 2,492,173
FY 17	\$ 3,252,678
FY 16	\$ 3,247,133
FY 15	\$ 2,318,762
FY 14	\$ 2,701,923
FY 13	\$ 2,813,553

Trend: Since FY 10, the Town has not used Free Cash to subsidize recurring operating budget costs. The Town’s bond rating increased in FY 13 as a direct result of this financial policy and has sustained that level which reinforces the need to adhere to not using one-time revenues for the operational budget. Free Cash will continue to be used for pay-as-you go capital, to address long term liabilities such as OPEB, 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. Free Cash remained strong due to \$1.2m in budget turnbacks, \$3.18M in revenue in excess of budget and unallocated free cash of \$455K. Meals tax revenue exceeded budget expectations by \$182,522 and room occupancy tax was \$180,519. The FY22 meals tax budget estimate was still only 75% of pre-pandemic levels and was increased for FY23 to 100%.



7. Tax Title Collection

	<u>Tax Title Collections</u> <u>Actual (Tax & Special Assessments)</u>	<u>Interest/Fees</u>
FY23	\$215,950	\$ 64,184 as of 10/26/22
FY22	425,557	109,527
FY21	392,866	116,107
FY20	286,471	54,873
FY19	327,507	100,651
FY18	333,012	122,294
FY17	559,635	177,691
FY16	529,940	169,413
FY15	457,598	175,988
FY14	502,191	134,158
FY13	320,576	71,860

Deferral Collections

	<u>Actual (Tax & Special Assessments)</u>	<u>Interest/Fees</u>
FY23	\$ 89,325	\$69,713 as of 10/26/22
FY22	107,613	72,294
FY21	1,624	22
FY20	44,354	8,841
FY19	24,707	5,693
FY18	31,336	5,072
FY17	75,680	31,343
FY16	39,256	8,735
FY15	11,309	1,376

FY14	31,698	3,821
FY13	38,988	12,473

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 multiple properties in the past six years. Several have been auctioned and restored to the tax rolls. The owners of many of the others have come forward to settle the taxes and the foreclosure decrees were vacated.

8. Medicaid Reimbursement

<u>Medicaid Reimbursements</u>	<u>Estimated</u>	<u>Actual (Net)</u>	<u>Variance</u>
FY 24	\$ 50,000		
FY 23	\$ 50,000	\$ 46,983	(as of 10/26/22)
FY 22	\$ 50,000	\$233,019	\$183,019
FY 21	\$ 50,000	\$ 91,238	\$41,238
FY 20	\$ 75,000	\$ 93,594	\$18,594
FY 19	\$ 75,000	\$121,444	\$46,444
FY 18	\$ 50,000	\$140,415	\$ 90,415
FY 17	\$ 35,000	\$141,633	\$106,633
FY 16	\$ 35,000	\$ 92,016	\$57,016
FY 15	\$ 50,000	\$ 58,243	\$ 8,243
FY 14	\$ 97,600	\$ 50,501	(\$47,099)
FY 13	\$ 97,600	\$ 66,166	(\$31,434)

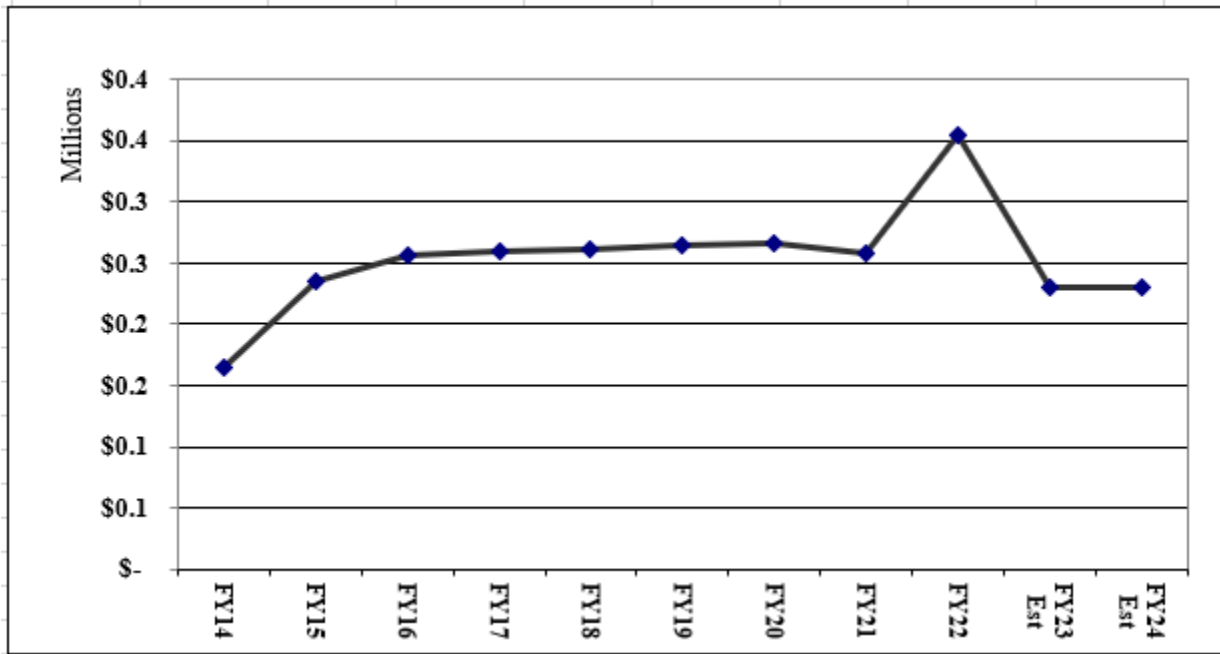
Trend: As projected, these revenues can be inconsistent and vary materially each year.

9. Meals Tax

The Town voted to approve the adoption of the meals tax in 2013.

	<u>Revenue Projected</u>	<u>Amount Received</u>
FY 24	\$230,000	
FY 23	\$230,000	\$ 115,891 (as of 10/26/22)
FY 22	\$172,500	\$ 355,022
FY 21	\$115,000	\$ 257,378
FY 20	\$230,000	\$265,581
FY 19	\$230,000	\$264,699
FY 18	\$245,000	\$261,318
FY 17	\$218,368	\$258,982
FY 16	\$218,368	\$256,452
FY 15	\$218,368	\$234,847
FY 14*	\$204,871	\$164,190

*partial year of revenue in year of adoption



Trend: Due to the pandemic, the estimate for meals tax was reduced by 25% for FY21 but increased back to the full 100% for FY23. The FY24 estimate returns the meals tax estimate remains unchanged. For FY24, \$100,000 of meals tax revenue is again recommended as a revenue offset for debt exclusion impact of the new middle school and public safety complex, 20% (\$46,000) for the support of the Economic Development Commission and the remaining \$84,000 for support of the FY24 capital plan. The loss of one restaurant, or unforeseen event such as the COIVD shutdowns, could have a material impact on the revenue so a conservative approach is necessary.

10. Room Occupancy Excise Tax

The Town voted to approve the adoption of the room occupancy excise tax for FY20 at 6% and subsequently voted to reduce it to 4% effective 10/1/20. To date, this revenue stream has not been dedicated to any use as insufficient data is available as to the annual amount that can be expected.

	Revenue Projected	Amount Received
FY 24	\$0	
FY 23	\$0	\$85,679 (as of 10/26/22)
FY 22	\$0	\$180,519
FY 21	\$0	\$135,953
FY 20*	\$0	\$104,145

*partial year of revenue in year of adoption

Trend: Insufficient data exists to forecast this revenue source. As the primary driver is one establishment, it is not advisable to use this revenue stream to support the operating budget but instead keep it as a buffer for any underperforming local receipts.

EXPENSE ASSUMPTIONS

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

Of the 13 bargaining units in Town (seven Town, six school) contract costs are as follows:

A 1% wage increase in the TOSCA contract is	\$ 14,972	expires 6/30/24
A 1% wage increase in the TOSCA-B contract is	\$ 4,144	expires 6/30/22
A 1% wage increase in the Laborer's contract is	\$ 22,636	expires 6/30/23
A 1% wage increase in the AMP contract is	\$ 21,169	expires 6/30/24
A 1% wage increase in the MASS COP contract	\$ 23,182	expires 6/30/23
A 1% wage increase in the IAFF contract is	\$ 33,914	expires 6/30/24
A 1% wage increase for non-union staff	\$ 25,603	28 regularly scheduled individuals

The School Department contracts (1.5%, 1.5%, 2%) expire August 31, 2021.

3. Net School Spending

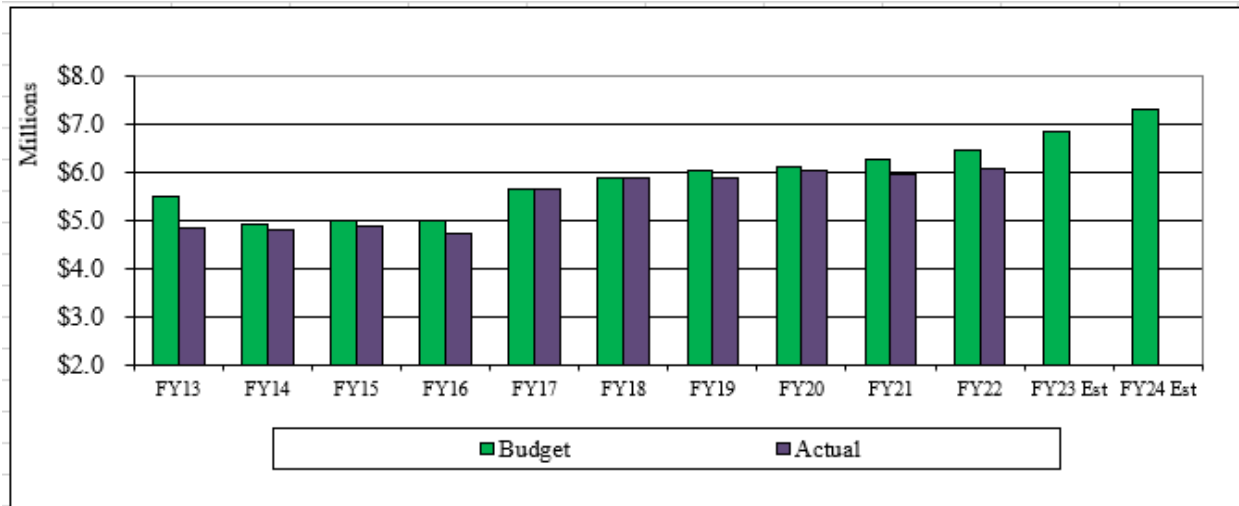
	Net School Spending	Minimum Threshold	Variance (+/-)
FY 22(budgeted)	48,132,269	31,602,363	16,529,906
FY 21	45,481,315	32,099,036	13,382,279
FY 20	43,849,610	30,769,598	13,080,012
FY 19	43,055,584	29,604,785	13,450,799
FY 18	41,751,629	29,048,954	12,702,675
FY 17	40,298,299	28,519,126	11,779,173
FY 16	39,195,316	29,243,888	9,951,428
FY 15	37,390,269	28,997,139	8,393,130
FY 14	35,729,040	29,063,695	6,665,345
FY 13	34,590,857	28,420,385	6,170,472

The Town of Scituate Net School Spending amount as budgeted for FY 22 exceeded the minimum amount required under the education reform formula by \$16,529,906.

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). Effective July 1, 2017, the Town changed its health insurance plan administrator to the Massachusetts Interlocal Insurance Association (MIIA). The rates are set by MIIA in late January to early February each year and the active plan increase was 3.61% for FY23 which reflects a 2% one-time decrease due to a Medicare migration. The FY24 forecast includes a 7% increase over FY23 due to the high claims history.

	Budget	Actual	Variance
FY24	7,311,392		
FY23	6,833,077	2,243,412 (as of 10/26/22)	
FY22	6,461,034	6,080,017	(381,017) (100% premium holiday Sept 21)
FY21	6,265,804	5,933,245	(332,559) (50% premium holiday July 20)
FY20	6,116,275	6,013,058	103,217
FY19	6,025,850	5,884,537	(141,313)
FY18	5,860,000	5,879,559	156,952
FY17	5,662,973	5,662,094	879
FY16	4,975,266	4,732,561	242,705
FY15	4,975,632	4,880,239	95,393
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

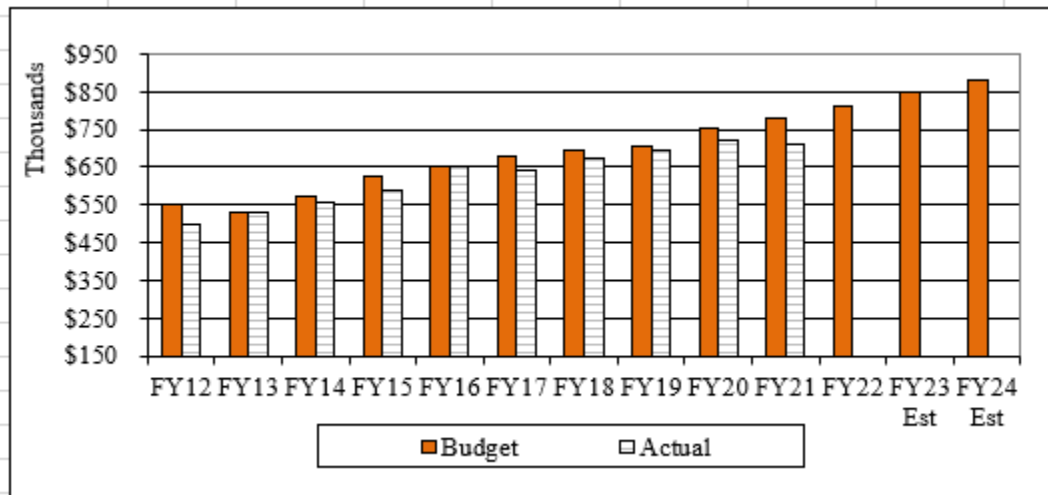


Trend: The Town received an increase for active plans for FY20 of 3.1%. The Medicare supplemental plan, Medex, which accounts for 49.6% of the Town’s health insurance subscribers, now renews as of January 1st and therefore only 6 months of a potential increase needs to be calculated for that population. For FY22, the active plan rates increased 4.36% the calendar year 2021 Medex rates did not increase or decrease (0% change). For FY23, the active plans increased 3.61% and the Medicare supplemental plans remained at 0%. For calendar year 2023, the rate for the Medicare supplemental plans will reduce by 1.98%. Every 1% increase in rate equates to \$60,445.

5. Medicare/FICA

	Budget	Actual	Variance
FY24	\$ 882,332		
FY23	848,396	183,537	(as of 10/26/22)
FY22	811,862	758,366	53,496
FY21	780,637	712,899	67,738

FY20	750,613	723,133	27,480
FY19	703,375	693,586	21,828
FY18	695,155	671,758	23,397
FY17	678,200	644,102	34,098
FY16	652,115	652,115	0
FY15	626,454	589,430	62,685
FY14	574,729	556,272	18,457
FY13	528,423	531,517	(3,094)



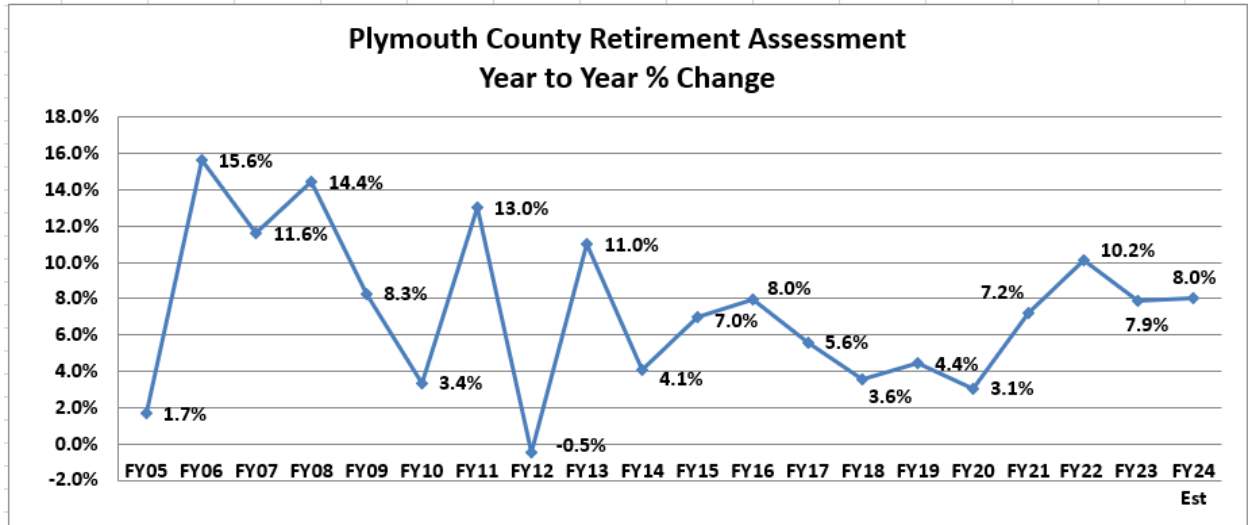
Trend: This line item will continue to increase as the exempt employee population decreases and wage scales increase. The FY24 increase is estimated at 4% to account for cost of living and step increases.

6. Retirement Assessment (Contributory)

The FY 23 estimated Retirement Assessment will increase to \$6,213,897. FY 15 was the first year the revised mortality tables are reflected in each community's rate. Plymouth County Retirement Association advised us several years ago that future increases would be at least 8% annually to reflect the new mortality tables. As this held true for only one year, there is concern about future volatility in this budget line as has been seen in the past and will impact other budgets. The most recent actuarial estimates have seen an uptick in the annual percentage increase.

<u>Contributory</u>	Budget	Actual	Increase (Decrease) over Prior Year	
			Amount	%
FY24	\$6,711,009		497,112	8.0%
FY23	\$6,213,897	6,213,897	453,901	7.9%
FY22	5,759,996	5,759,996	524,394	10.2%
FY21	5,228,790	5,235,602	360,149	7.2%
FY20	4,875,453	4,875,453	144,900	3.1%
FY19	4,730,553	4,730,553	200,278	4.4%
FY18	4,530,275	4,530,275	156,624	3.6%

FY17	4,373,651	4,373,651	231,884	5.6%
FY16	4,141,767	4,141,767	305,638	8.0%
FY15	3,836,129	3,836,129	251,270	7.0%
FY14	3,584,859	3,584,859	140,648	4.1%
FY13	3,444,211	3,444,211	341,164	11.0%



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. An updated actuarial study needs to be performed every two years. The unfunded accrued liability as of June 30, 2020 was \$129,654,499. A new actuarial study is expected to be completed in October 2021.

The Town’s financial policy is to allocate 2% of the annual retirement assessment into this fund. Year-end transfers 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 and this is a major factor in helping the Town achieve a AAA bond rating.

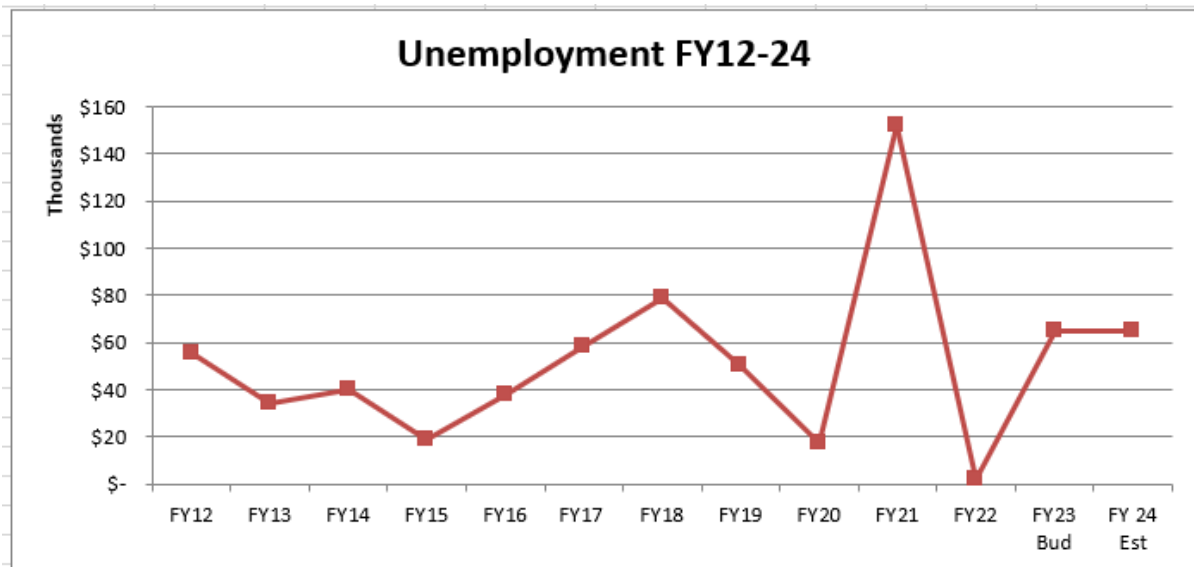
Year	Allocation	Balance 6/30
FY 24	\$134,220	
FY 23	\$124,278	\$2,043,195 (as of 10/26/22)
FY 22	\$115,200	\$1,907,393
FY 21	\$243,866	\$1,507,842
FY 20	\$ 97,509	\$1,161,484
FY 19	\$ 94,611	\$1,044,773
FY 18	\$ 90,606	\$924,837
FY 17	\$ 87,473	\$820,135
FY 16	\$282,835	\$675,923
FY 15	\$ 76,723	\$386,515
FY 14	\$ 84,640	\$296,559
FY 13	\$143,884	\$209,227

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 fund was well on its way to achieve its goal and the FY17 appropriation was reduced to \$200,000. FY16 saw an increase in claims expense that has remained steady which necessitated increasing the allocation to \$210,000 and maintaining that level for the foreseeable future. This Fund must cover all medical and other costs of employees injured on the job. The Town did receive a recovery of \$50,000 in July 2019 for a case that involved a settlement to an injured employee by a third party. In FY21, the Town increased the annual appropriation to \$532,715 to help restore the fund balance. As of 6/30/22, the \$750,000 fund balance goal had been reached.

9. Unemployment

	Appropriated	Actual	Variance
FY 24	\$ 65,000		
FY 23	\$ 65,000	\$ 7,725 (as of 10/26/22)	
FY 22	\$130,000	\$ 1,920	\$128,080
FY 21	\$242,875	\$152,088	\$90,787
FY 20	\$ 65,000	\$ 53,599	\$ 11,501
FY 19	\$ 65,000	\$ 50,702	\$ 14,298
FY 18	\$130,000	\$ 78,630	\$ 51,370
FY 17	\$ 66,000	\$ 58,470	\$ 7,530
FY 16	\$ 75,000	\$ 38,179	\$ 36,821
FY 15	\$ 75,000	\$ 18,914	\$ 56,086
FY 14	\$ 64,000	\$ 40,133	\$ 23,867
FY 13	\$ 92,500	\$ 34,610	\$ 59,890
FY 12	\$300,000	\$ 55,148	\$244,852

Trend: This line item has stabilized due to the lack of layoffs. The effect of the pandemic on the unemployment liability was of great concern and the FY21 budget was increased from \$65,000 to \$242,875 to partially address those concerns. The line was maintained at an elevated amount for FY22 due to uncertainty with the continued economic implications of the Coronavirus. The FY23 estimate is a return to the pre-pandemic level of \$65,000 which is maintained for FY24.



10. Special Education

	Outside Placements	Circuit Breaker Reimbursement	# Claimed Circuit Breaker
FY 24	\$	\$1,686,615 (estimated)	
FY 23 Budg	\$ 2,453,852	\$1,686,615 (estimated)	
FY 22	\$ 2,631,004	\$1,686,615	30
FY 21	\$ 3,500,805	\$1,527,750	31
FY 20	\$ 3,587,306	\$1,205,727	29
FY 19	\$ 3,518,538	\$ 835,643	33
FY 18	\$ 3,038,442	\$1,047,791	35
FY 17	\$ 2,725,129	\$ 883,391	24
FY 16	\$ 2,355,233	\$ 894,663	30
FY 15	\$ 2,481,164	\$ 792,426	21
FY 14	\$ 2,218,138	\$ 781,123	20
FY 13	\$ 2,264,763	\$ 943,008	22

Trend: The FY23 and FY24 estimated projection was based on FY 22 and is likely subject to change.

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 23	\$TBD	\$ 24,344	\$ 0	\$5,993,535 as of 10/26/22
FY 22	\$ 612,671	\$ 17,195	\$ 0	\$5,969,191
FY 21	\$1,211,130	\$ 14,127	\$ 450,000	\$5,339,325

FY 20	\$ 215,000	\$ 58,170	0	\$4,564,068
FY 19	\$1,371,271	\$ 66,482	0	\$4,290,899
FY 18	\$ 219,000	\$ 38,983	\$1,000,000	\$2,853,146
FY 17	\$ 620,457	\$ 23,886	\$ 0	\$3,595,163
FY 16	\$1,358,313	\$ 18,123	\$ 800,000	\$2,950,820
FY 15	\$ 333,081	\$ 12,247	\$1,150,000	\$2,374,384
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

Trend: The November 2018 special town meeting voted to transfer \$1,000,000 in free cash to the Stabilization Fund to replenish it for Storm Riley emergency expenses in March 2018. The April 2019 annual town meeting voted to transfer any excess levy into the fund which amounted to \$215,000. A similar vote was passed for FY 2021-23. In the past ten years, an additional \$4.08M has been added to the Stabilization Fund by this method. The November 2020 special town meeting approved a \$450,000 article to fund the kindergarten program for the 2020-2021 school year as tuition was not charged due to an inability to offer a full-day program.

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. FY 14 marked the first time that the Town allocated a portion of the Town's tax levy (\$100,000) toward capital. The November 2016 special town meeting voted to transfer the \$487,000 in investment earnings generated from the bond funding the three major building projects into the Capital Stabilization Fund for future use. The November 16, 2020 special town meeting voted to transfer \$454,232 in FEMA proceeds received in FY20 to the capital stabilization fund towards the Town's 25% share of an estimated \$20M in foreshore repairs subsidized by FEMA.

	Appropriated	Interest	Expended	Balance 6/30
FY 23	\$ 0	\$ 508		\$ 141,013 as of 10/26/22
FY 22	\$ 0	\$ 1,245	\$351,935	\$ 140,505
FY 21	\$ 454,232	\$ 810	\$ 0	\$ 491,195
FY 20	\$ 0	\$ 2,567	\$188,000	\$ 36,154
FY 19	\$ 146,000	\$ 4,974	\$291,000	\$ 221,586
FY 18	\$ 63,776	\$ 6,200	\$446,457	\$ 361,613
FY 17	\$ 650,776	\$ 2,694	\$225,000	\$ 738,094
FY 16	\$ 213,776	\$ 1,777	\$830,000	\$ 309,624
FY 15	\$ 738,776	\$ 3,227	\$147,335	\$ 924,070
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 21	\$454,232	FEMA subsidized repairs to foreshore structures
FY 19	\$ 96,000	Future debt service
	\$ 50,000	Replace ambulance
FY 18	\$100,000	Replace fire pumper
	\$ 63,776	Future debt service
FY 17	\$487,000	Future debt service
	\$ 63,776	Future debt service
FY 16	\$163,776	Future debt service
	\$ 50,000	Replacement of 1986 loader
FY 15	\$ 75,000	Repairs to Humarock fire station
	\$ 50,000	Replace community turf field
	\$ 50,000	Replacement of an ambulance
	\$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 24 (Est)	\$75,000		
FY 23	\$75,000	\$ 22,320	as of 10/26/22
FY 22	\$75,000	\$ 74,245	\$ 755
FY 21	\$75,000	\$ 39,033	\$35,967
FY 20	\$75,000	\$ 33,973	\$41,027
FY 19	\$75,000	\$ 17,000	\$58,000
FY 18	\$75,000	\$ 0	\$75,000
FY 17	\$90,000	\$ 55,791	\$34,209
FY 16	\$90,000	\$ 0	\$90,000
FY 15	\$90,000	\$ 17,000	\$73,000
FY 14	\$90,000	\$ 27,681	\$62,319
FY 13	\$90,000	\$ 6,837	\$83,163

Trend: The Reserve Fund is for emergency or unforeseen events with expenditures voted by the Advisory Committee. Our Reserve Fund is significantly lower than most communities. Having a surplus balance each year is an indicator of tight budget oversight and internal controls. The fund was reduced for FY 18 to \$75,000 to reflect the positive budget management that had resulted in fewer occasions to draw upon it. There was a single draw during FY19 for the general liability and property insurance line, a single draw in FY20 for the purchase of specialized cleaning equipment to sanitize facilities in response to the COVID-19 pandemic, two in FY21 for repairs to a fire truck and accommodations at a facility and two in FY22 for emergency repairs to the public safety IP microwave link and

fuel costs. In FY23, \$22,320 was transferred to the Historical Buildings budget for repairs to Cudworth House.

14. Allowance for Abatements/Exemptions (Overlay)

The allowance for abatements and exemptions for FY 2024 will be approximately **\$300,000**.

	Estimated	Raised	Actual
FY 24*	\$300,000		
FY 23	\$300,000		
FY 22	\$275,000	\$276,609	\$231,541
FY 21	\$250,000	\$261,477	\$210,043
FY 20	\$250,000	\$231,767	\$237,708
FY 19*	\$250,000	\$250,000	\$179,680
FY 18	\$250,000	\$249,617	\$142,793
FY 17	\$250,000	\$250,001	\$164,327
FY 16	\$275,000	\$275,943	\$130,621
FY 15*	\$275,000	\$275,000	\$206,682
FY 14	\$220,000	\$220,000	\$117,559
FY 13	\$220,000	\$219,170	\$144,949
FY 12 *	\$250,000	\$250,000	\$249,524

Trend: Exemption asset and income limit thresholds were increased which has led to an increase in exemptions which will be supported fully by the Town.

* Revaluation year

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

The FY 23 General Fund Debt includes debt service for the four debt exclusion building projects of the middle school, public safety complex, library renovation and the new senior center/Veterans Memorial Gym rehabilitation.

General Fund Debt

	Budget	Actual	Debt Exclusion
FY24 Est	7,970,214		\$5,962,100
FY23	8,111,167		\$6,103,343
FY22	8,417,125	8,414,203	\$6,406,302
FY21	7,513,308	7,347,078	\$5,828,298
FY20	7,672,717	7,591,437	\$6,034,828
FY19	7,531,579	7,213,354	\$ 6,597,697
FY18	7,589,131	7,539,537	\$ 6,676,211
FY17	7,715,806	7,709,326	\$ 6,824,558
FY16	7,318,537	7,317,890	\$ 5,806,818
FY15	2,365,652	2,340,386	\$ 873,230
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

Trend: The Town’s bond rating AA+ was affirmed in February 2021. Because of multi-million dollar building projects, General Fund debt requests have been closely monitored and reduced to the extent possible. The FY24 debt estimate is based on the FY23 budget so as not to lose debt capacity.

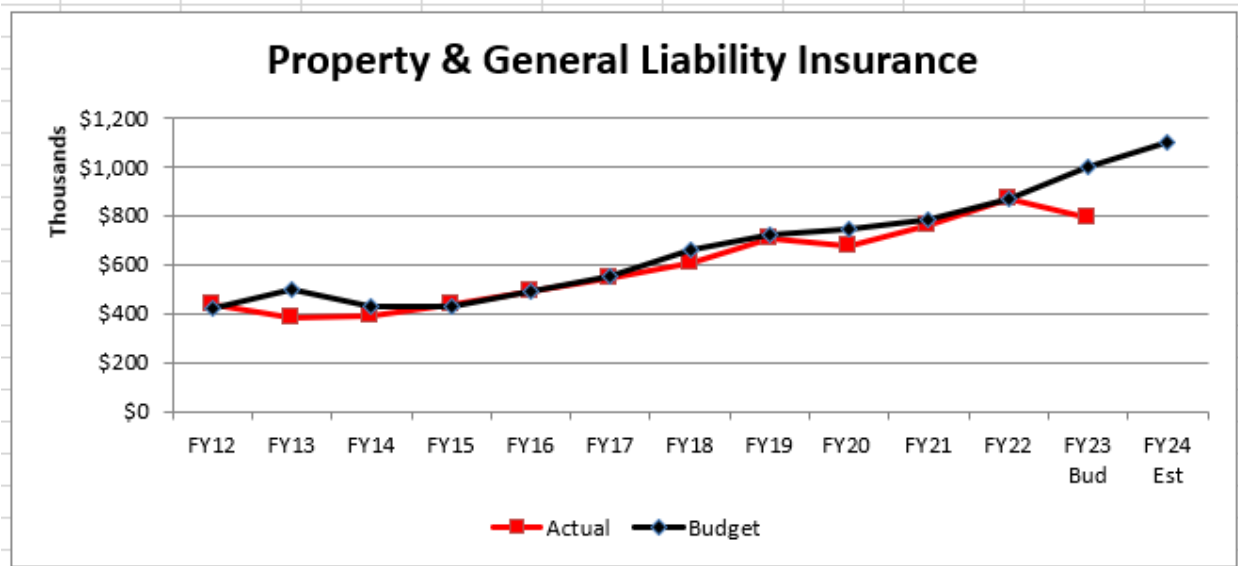
16. Capital Improvement Plan (CIP)

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. Some communities allocate as much as 8-10% annually. 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 general fund capital needs. The \$100,000 raised by taxation is again recommended to support the capital plan in addition to funds from meals tax receipts.

17. General Liability/Property Insurance

	Budget	Actual	Variance
FY24 Est	1,099,981		
FY23 Bud	999,983	828,029	As of 10/26/22
FY22	869,214	867,934	1,560
FY21	780,204	763,050	17,154
FY20	743,052	673,545	69,507
FY19	718,486	709,796	8,690
FY18	661,373	609,508	59,365
FY17	552,450	544,216	8,234
FY16	492,000	489,681	2,319
FY15	430,000	439,084	(9,084)
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)

Trend: Our current provider does not provide rate renewal information until March thus making estimates difficult. The Town is eligible for prepayment discounts, premium discounts and credits for safety and other training initiatives it undertakes, and that resulted in a \$47,963 reduction of premium in FY 23. The FY23 renewal reflected the market’s volatility with reinsurance resulting in a 10% increase. The Town has maintained flood insurance on the Scituate Harbor Community Building, the Harbormaster’s Office and Sand Hills sewer pump station in addition to cyber insurance. The Town has moved some of its policies to other providers based on better pricing. The FY24 estimate is 10% in addition to the FY23 amount.



PROGRAM ASSUMPTIONS:

Programs, services and staffing should be able to be maintained at current levels for FY 24. However, increases in fixed costs including; pension assessment, health insurance, general liability and property insurance, OPEB and debt service will continue to constrain discretionary budget allocations.

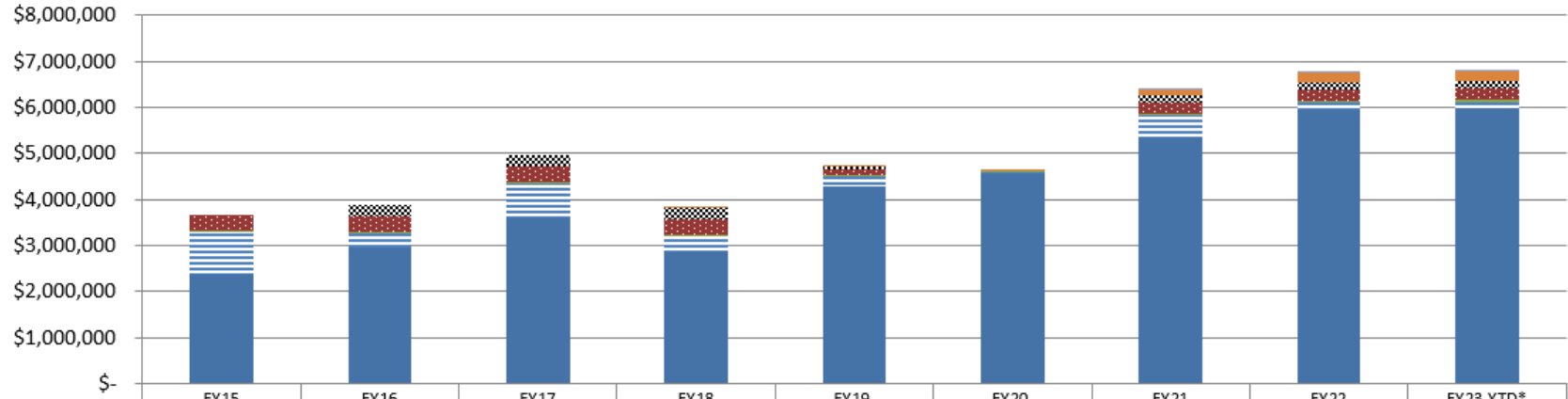
The availability of funds, prior year identified needs and priorities established by department heads and management performance will also be considered. The Town-side focus this year will be on public building maintenance and facilities as well as continuing staffing and capital needs while still dealing with the uncertainties of the ongoing COVID-19 pandemic.

Long-range budget and strategic planning substantiated by established goals and objectives will continue to guide us and has served us well the during the recent uncertain economic times.

PAV;9/09
 Updated: 10/10
 Updated:10/11
 Updated 12/12
 Updated 12/13
 Updated 10/14
 Updated 12/15
 Updated 12/16
 Updated 11/17
 Updated 10/18
 Updated 09/19
 Updated 01/21
 Updated 11/21
 Updated 10/22

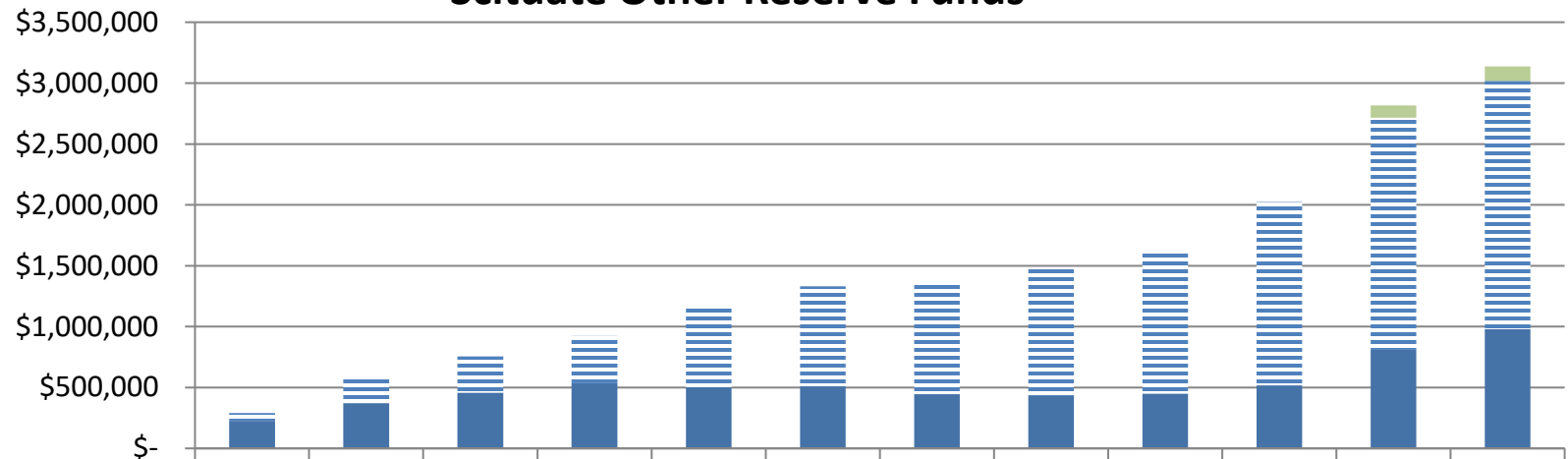
Data provided by:
 Nancy Holt, Finance Director/Town Accountant
 Pam Avitabile, Treasurer/Collector
 Joe DiVito, Director of Assessing
 Robert Dutch, Director of School Finance & Business

Scituate Stabilization Funds



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 YTD*
Waterways Capital Stabilization Fund							\$0.00	\$0.00	\$0.00
Transfer Station Capital Stabilization Fund							\$25,033	\$25,053	\$25,057
Widows Walk Capital Stabilization Fund				\$15,006	\$15,104	\$15,194	\$115,369	\$215,509	\$215,547
Water Enterprise Capital Stabilization Fund		\$250,575	\$251,591	\$252,969	\$54,318	\$641	\$150,841	\$150,962	\$150,988
Sewer Enterprise Capital Stabilization Fund	\$350,446	\$351,570	\$352,746	\$316,202	\$117,962	\$566	\$250,898	\$251,100	\$251,143
Economic Development Stabilization Fund	\$13,540	\$23,619	\$33,722	\$33,888	\$34,108	\$34,311	\$34,409	\$34,437	\$34,459
Capital Stabilization Fund	\$924,071	\$309,624	\$738,094	\$361,613	\$221,586	\$36,154	\$491,195	\$140,505	\$140,829
Stabilization Fund	\$2,374,384	\$2,950,820	\$3,595,163	\$2,853,146	\$4,290,899	\$4,564,068	\$5,339,325	\$5,969,191	\$5,983,446

Scituate Other Reserve Funds



	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 YTD*
SPED Reserve Fund											\$100,047	\$120,065
OPEB Liability	\$65,023	\$209,227	\$296,559	\$386,515	\$675,923	\$820,135	\$924,837	\$1,044,700	\$1,161,400	\$1,507,800	\$1,907,300	\$2,038,700
Workers Compensation	\$225,931	\$369,888	\$457,768	\$536,861	\$501,780	\$510,882	\$445,621	\$429,169	\$450,818	\$516,619	\$808,243	\$978,981

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
2016	\$14.14	
2017	\$14.09	
2018	\$13.95	
2019	\$13.74	REVAL
2020	\$13.50	
2021	\$13.33	
2022	\$12.62	

Average Single Family Taxes

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Rank	10 Year Change	Rank
Abington													
Average Single Family Value	287,357	281,104	295,431	302,281	322,489	343,041	363,439	384,887	394,804	454,000			
Single Family Tax Bill*	4,756	4,832	5,022	5,420	5,918	6,113	6,320	6,543	6,506	6,910	7	\$2,154	7
Rank**	118	122	124	114	102	102	99	97	103	113		45.3%	
Cohasset													
Average Single Family Value	858,072	860,205	874,408	891,548	911,300	959,731	978,800	1,005,283	1,030,256	1,102,52			
Single Family Tax Bill*	10,468	10,787	11,114	11,483	11,902	12,275	12,627	13,039	13,435	13,848	1	\$3,380	2
Rank**	12	11	12	13	14	13	12	12	13	17		32.3%	
Duxbury													
Average Single Family Value	560,042	568,428	609,240	626,629	639,897	680,240	727,031	746,441	777,577	893,003			
Single Family Tax Bill*	7,947	9,180	9,504	9,744	9,925	10,312	10,673	10,943	11,259	11,466	3	\$3,519	1
Rank**	35	22	22	22	24	24	22	21	22	27		44.3%	
Hanover													
Average Single Family Value	422,921	413,681	435,797	449,649	473,071	491,543	509,802	535,340	543,785	593,179			
Single Family Tax Bill*	6,576	6,706	7,038	7,581	7,815	8,002	8,366	8,731	8,880	9,046	5	\$2,470	6
Rank**	50	53	50	48	48	49	46	44	45	57		37.6%	
Hingham													
Average Single Family Value	647,156	655,135	692,686	720,643	749,953	806,181	826,745	866,222	877,550	927,623			
Single Family Tax Bill*	7,973	8,228	8,679	9,001	9,187	9,489	9,764	9,988	10,355	10,723	4	\$2,750	4
Rank**	31	33	31	30	34	32	31	29	29	35		34.5%	
Hull													
Average Single Family Value	360,392	361,398	369,506	397,307	399,412	417,731	445,524	472,929	505,005	537,568			
Single Family Tax Bill*	4,854	5,013	5,151	5,356	5,480	5,606	5,814	6,063	6,403	6,741	9	\$1,887	10
Rank**	113	114	117	118	122	124	124	117	106	119		38.9%	
Marshfield													
Average Single Family Value	377,424	376,403	386,705	390,060	408,751	433,731	445,983	461,933	489,200	521,110			
Single Family Tax Bill*	4,608	5,002	5,139	5,414	5,608	5,799	5,967	6,158	6,453	6,748	8	\$2,140	8
Rank**	127	116	118	116	113	115	115	111	104	117		46.4%	
Norwell													
Average Single Family Value	534,317	538,677	556,544	575,440	598,076	623,791	640,212	650,268	650,268	707,105			
Single Family Tax Bill*	8,603	8,818	9,183	9,495	9,838	10,193	10,499	10,814	10,814	11,752	2	\$3,149	3
Rank**	23	25	26	26	26	25	23	22	21	25		36.6%	
Pembroke													
Average Single Family Value	323,709	322,929	333,432	345,620	358,941	373,676	394,650	412,646	423,105	451,778			
Single Family Tax Bill*	4,597	4,744	4,915	5,274	5,420	5,564	5,762	5,979	6,169	6,393	11	\$1,796	11
Rank**	129	129	134	123	125	130	129	122	123	138		39.1%	
Rockland													
Average Single Family Value	249,285	248,500	254,487	272,695	283,636	298,661	318,194	333,884	350,484	389,031			
Single Family Tax Bill*	4,382	4,557	4,843	5,042	5,242	5,442	5,702	5,843	6,056	6,516	10	\$2,134	9
Rank**	147	145	138	136	135	136	132	135	128	130		48.7%	
Scituate													
Average Single Family Value	476,122	480,342	492,691	508,637	531,954	553,095	576,038	601,671	631,254	695,958			
Single Family Tax Bill*	6,056	6,268	6,454	7,192	7,495	7,716	7,915	8,123	8,415	8,783	6	\$2,727	5
Rank**	63	62	64	53	52	53	52	52	51	58		45.0%	

*Does not apply to residential exemption communities (none of the above qualify).

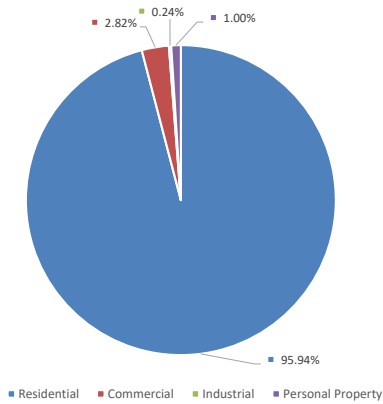
**2022 Statewide Rank cannot be set until all 2022 tax rates are set

Source: Department of Revenue Division of Local Services

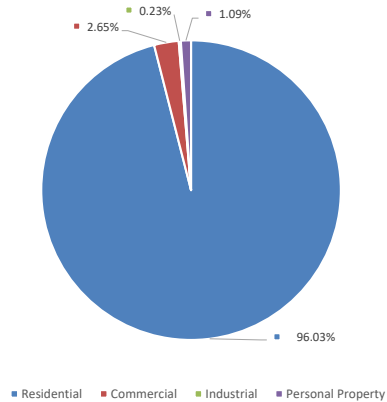
Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates
Last Ten Years

Year	Assessed and Actual Values and Tax Rates									
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total Commercial Value	Commercial Tax Rate	Commercial % of Total Value	Total Direct Rate	Total Town Value
2013	\$3,608,700,390	\$12.72	\$126,075,000	\$5,181,100	\$40,087,220	\$171,343,320	\$12.72	4.53%	\$ 12.72	\$3,780,043,710
2014	\$3,654,706,380	\$13.05	\$125,105,420	\$9,112,700	\$37,686,890	\$171,905,010	\$13.05	4.49%	\$ 13.05	\$3,826,611,390
2015	\$3,763,130,865	\$13.10	\$125,426,835	\$12,415,000	\$41,124,550	\$178,966,385	\$13.10	4.54%	\$ 13.10	\$3,942,097,250
2016	\$3,901,948,229	\$14.14	\$126,200,871	\$12,415,000	\$41,692,030	\$180,307,901	\$14.14	4.42%	\$ 14.14	\$4,082,256,130
2017	\$4,091,047,873	\$14.09	\$126,931,317	\$12,397,200	\$44,743,570	\$184,072,087	\$14.09	4.31%	\$ 14.09	\$4,275,119,960
2018	\$4,258,651,412	\$13.95	\$127,874,848	\$12,738,600	\$44,453,220	\$185,066,668	\$13.95	4.16%	\$ 13.95	\$4,443,718,080
2019	\$4,450,617,970	\$13.74	\$140,706,810	\$12,877,900	\$46,501,060	\$200,085,770	\$13.74	4.30%	\$ 13.74	\$4,650,703,740
2020	\$4,667,591,742	\$13.50	\$144,427,298	\$12,411,000	\$50,621,640	\$207,459,938	\$13.50	4.26%	\$ 13.50	\$4,875,051,680
2021	\$4,937,276,419	\$13.33	\$145,311,611	\$12,457,100	\$51,283,890	\$209,052,601	\$13.33	4.06%	\$ 13.33	\$5,146,329,020
2022	\$5,498,185,864	\$12.62	\$151,800,156	\$13,187,000	\$62,396,440	\$227,383,596	\$12.62	3.97%	\$ 12.62	\$5,725,569,460

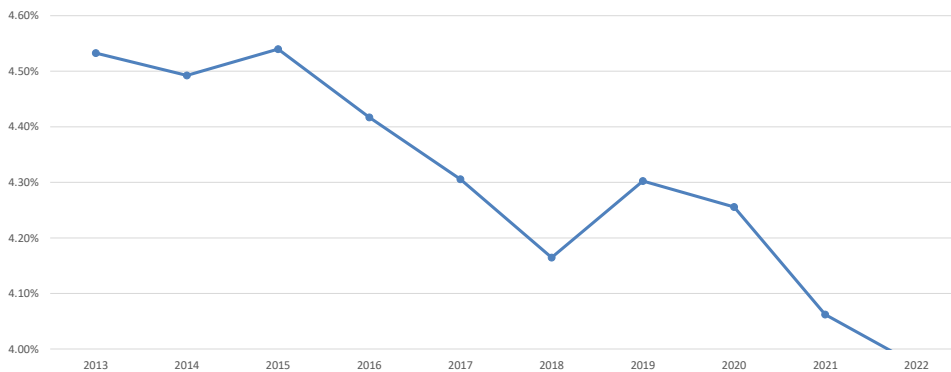
Total Assessed Value by Classification
Year Ended June 30, 2021



Total Assessed Value by Classification
Year Ended June 30, 2022



Commercial Value as % of Total Value



Source: Assessor's Department, Town of Scituate, Department of Revenue records and Official Statements.
 All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

The Town is not subject to any overlapping revenue rates.

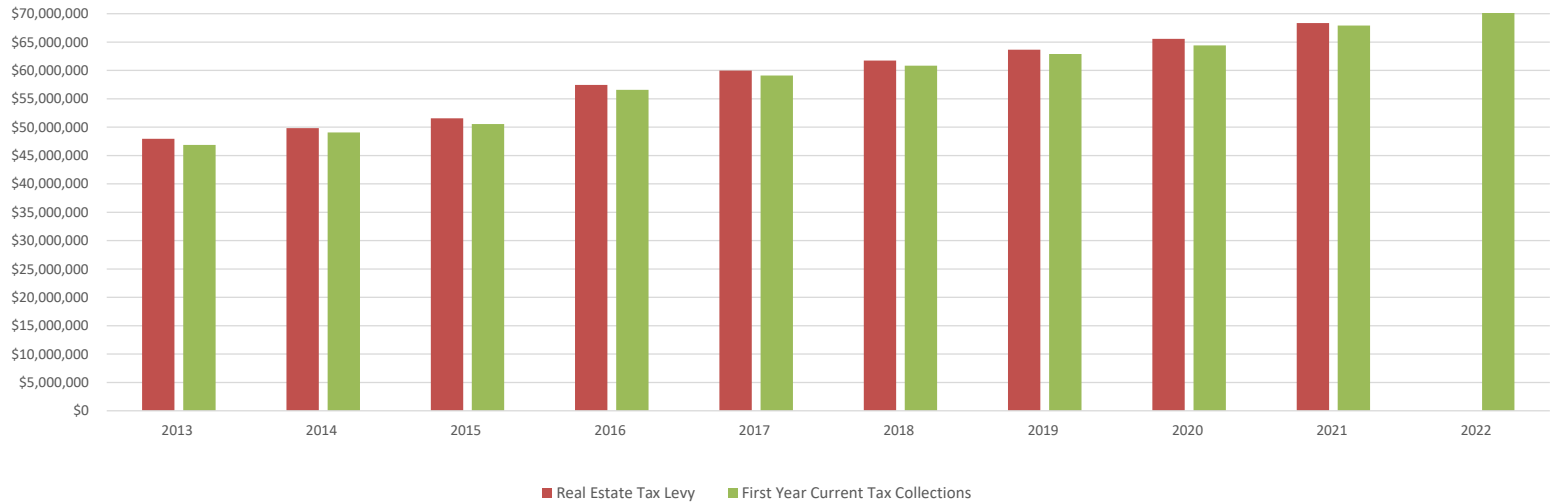
Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the Town. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

Property Tax Levies and Collections

Last Ten Years

Year	Total Tax Levy	Less Abatements & Exemptions	Net Tax Levy	Net as % of Total	First Year Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Net Tax Levy
2013	\$48,082,156	\$144,913	\$47,937,243	99.70%	\$46,882,580	97.80%	\$543,692	\$47,426,272	98.93%
2014	\$49,937,279	\$114,882	\$49,822,397	99.77%	\$49,062,343	98.47%	\$466,423	\$49,528,766	99.41%
2015	\$51,671,474	\$112,627	\$51,558,847	99.78%	\$50,540,571	98.03%	\$449,771	\$50,990,342	98.90%
2016	\$57,723,102	\$275,943	\$57,447,159	99.52%	\$56,591,303	98.51%	\$593,285	\$57,184,588	99.54%
2017	\$60,236,440	\$250,001	\$59,986,439	99.58%	\$59,115,718	98.55%	\$588,786	\$59,704,504	99.53%
2018	\$61,989,867	\$249,617	\$61,740,250	99.60%	\$60,833,576	98.53%	\$599,949	\$61,433,525	99.50%
2019	\$63,900,669	\$250,000	\$63,650,669	99.61%	\$62,883,787	98.80%	\$485,203	\$63,368,990	99.56%
2020	\$65,813,198	\$231,767	\$65,581,431	99.65%	\$64,404,855	98.21%	\$706,025	\$65,110,880	99.28%
2021	\$68,600,566	\$261,477	\$68,339,089	99.62%	\$67,903,898	99.36%	\$383,363	\$68,287,261	99.92%
2022	\$72,256,687	\$276,609	\$71,980,078	99.62%	\$71,274,795	99.02%		\$71,274,795	99.02%

Real Estate Tax Levies vs. First Year Collections
Last Ten Years



Source: Assessor's Department and Official Statements, Town of Scituate

Explanation of Bond Ratings and What They Mean

Moody's Investor Services Ratings	Standard & Poor's Service Rating	Scituate's Historical Rating	<p>In June 2015, the Town of Scituate's AA+ bond rating was affirmed by Standard & Poor's with a stable outlook. Standard & Poor's cited that the Town had a very strong economy, strong budgetary performance resulting in operational surpluses, strong budget flexibility with both strong management and institutional framework with financial policies in place.</p>
			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.
Aaa	AAA		
Aa1	AA+	2012-2015	
Aa2	AA	2011	
Aa3	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 a high quality by all standards. They are rated lower than AA 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.
A1	A+		
A2	A		
A3	A-		
			An obligor rated A has strong capacity to meet its financial commitments. Bonds Posses many favorable investment attributes and are considered upper medium-grade. Factors given security to principal and interest are considered adequate, but elements may be present which suggest a susceotability to impairment some time in the future.
Baa1	BBB+		
Baa2	BBB		
Baa3	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.
Ba1	BB+		
Ba2	BB		
Ba3	BB-		
			An obligor rated BB is less vulnerable in the neat term than other lower-rated obligors,. However, it faces major ongoing uncertainties and exposure to adverse business, financial, or economic condistions, which could lead to inadequate capacity to meet its financial commitments. Uncertainty of position characterizes the bonds in this class.
B1	B+		
B2	B		
B3	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.
Caa	CCC		
Ca	CC		
			An obligor rated CC is currently highly vulnerable. Such issues are often in default or have other marked shortcomings
C	C		
			An obligor rated C is highly vulnerable. This is the lowest 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

FY 2024 BUDGET

DEPARTMENT: Select Board Office

MISSION STATEMENT:

To oversee the efficient and orderly operation of the Select Board's office and perform all administrative duties of the board and serve as a link between the Select Board and the residents of the Town of Scituate to insure the delivery of high-quality services.

FY 2023 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL 1: Improve office efficiencies for Select Board meeting backup prep.

1. Insure Select Board packet completed by Friday at noon to the greatest extent feasible. ONGOING
2. Work with Department Heads on adhering to deadlines & procedures. ONGOING
3. Communicate and distribute timelines to all stakeholders. ONGOING

GOAL 2: Review & recommend updates for Select Board Policy Book

1. Review existing Select Board policies. 1QFY24
2. Recommend to the Town Administrator policies that require updates. 2QFY24
3. Rewrite and revise policies and present to the Select Board for review & approval. 4QFY24

GOAL 3: Archive files in Select Board Office

1. Continue to review existing Select Board Office files 1QFY24.
2. Work with Administrative Assistant to determine archive and retention periods. Complete the archive process working with Town Clerk and Archivist. 2QFY24 – 4QFY24

GOAL 4: Permitting System

1. Work with IT to implement permitting system for Select Board licenses approved at Town Meeting 3QFY22-4QFY23
2. Define all applications for permitting system. 3QFY23-4QFY23
3. Beta Test all processes. 1QFY24
4. Update all business information in our databases. 1QFY24-2QFY24
5. Notify all businesses of implementation. 3QFY24
6. Implementation 4QFY24

MAJOR BUDGET COMPONENTS

Personal Services: Salaries, Longevity, Part time, other	43%
Purchase of Services: Support staffing and training, technical services, conferences/meetings, binding and printing, legal advertising, mileage reimbursement, professional dues.	20%
Town Counsel: legal services, litigation	16%
Labor Counsel: contract bargaining	20%
Materials and Supplies	1%

FY 2024 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 Select Board'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 at times impedes timely attention to other office duties.
- The manual nature of the work in the Select Board's office is very challenging with the time constraints. We will be continuing our work to document, streamline and mechanize manual processes in FY24 using existing software programs available to us.
- Turnover with the Administrative Assistant position is high with the low salary, 2-week vacation time and the pace of the office and high amount of work. It is a demanding part time job and challenging to retain people.

DEPARTMENTAL ACCOMPLISHMENTS FY23 YTD

- **Reviewed and updated all Executive Session minutes** with Town Counsel, TA & Select Board 2014-2022 that were not previously released.
- **Implemented ABCC online licensing system for Town of Scituate.** Trained Assistant to TA and Administrative Assistant. Process all alcohol licenses online currently with exception of annual renewals which is still a manual process at the request of the ABCC.
- Coordinated and implemented **Employee Recognition Awards** & Ceremony to recognize day of anniversary.
- Composed all requests for **proclamations and resolutions** by the Select Board.
- Organize & manage individuals utilizing the **Senior Tax Work program for BOS/TA office.**
- Maintain and update Select Board **website page with all changes** in a timely manner.
- Successfully **managed all pole petitions, sewer abatements, and sewer deferrals.**
- Managed all **annual appointments** for Boards and Committees.
- Managed all **Town building rentals** for SMC & SHCB with Administrative Assistant.
- Managed all **COVID-19 communication** with Boards & Committees meetings as well as all holders of liquor licenses for extension of premises.
- Managed **all license changes for the Town of Scituate** and annual license renewals with Administrative Assistant.
- **Facilitated schedules, correspondence and directives** of the five-member Select Board and Town Administrator.
- Managed all **Select Board meetings, organizing agendas and schedules.**
- Prepared and posted **minutes in a timely manner** for all Select Board meetings.
- Ongoing **training of new Administrative Assistant** in TA/SB Office previously Deb Kuppens and now Jennifer Geoghegan
- Successfully **resolved over 300 citizen concerns/questions/complaints** received via phone, in office visits or US mail. **Reviewed and responded to 29,683 emails** from October 6, 2021-October 6, 2022.
- **Completed Memorial Tree Donations & Plaques for Cole Parkway** with five families and MJ O'Brien & Sons. Coordinated tree installation with Steve Leitch of Northern Oak and plaque installation with DPW.
- **Manage Communications for Town of Scituate via Facebook and Town of Scituate Website**
 - **Manage Town of Scituate Facebook page & updates with TA Assistant. Increased followers by 7%** on Town of Scituate Facebook page increased followers to 5,131 from 4,800.

- **Manage updates to Town of Scituate Website with TA Assistant** for communications in a timely manner. Update Town of Scituate website communications on behalf of all departments. **Increased website subscribers 2.5% from 3,659 to 4,571** by encouraging subscribe to news with residents.
- Worked with IT department to facilitate **Board and Committee access to update Town of Scituate website** with their agenda's, minutes, etc. continue to work on this with all town Boards.
- **Improved Board & Committee use of Event Calendar** to post all upcoming Meetings and events and continue to work with all departments and town Boards.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Alcohol Licenses	\$*34,545	\$46,791	\$1,000	\$38,000	*25% reduction COVID relief
Other Licenses	\$ 5,140	\$4,935	\$ 100	\$ 5,000	

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: 123 ADMINISTRATION

MISSION STATEMENT:

The Office of the Town Administrator serves the public in a professional and efficient manner while working collaboratively with all municipal employees. Operational and administrative duties include managing daily office functions, investigating and resolving problems and implementing policies and procedures with residents, municipal employees, elected officials, and board and committee members.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL 1. Town Administrator and Select Board Support

1. Serve as front person for all visitors and municipal employees.
2. Determine tasks to assume that will alleviate the burden on the Town Administrator.
3. Initiate problem resolution with residents and staff, as appropriate.
4. Manage the Town Administrator schedule.
5. Support the Office of the Select Board with daily support to include; assistance with meeting preparation, problem resolution, research of issues, and office/meeting coverage.
6. Provide training and support to new part time administrative staff (Beginning October 2022)

GOAL 2: Manage General Liability Insurance programs, coverage, and services

1. Review FY24 General Property and Liability coverage with Insurance Provider (MIA) and Town Administrator 2QFY23
2. Manage all general property and auto claims. Ongoing
3. Host MIA Safety meetings with Department Heads and MIA Risk Manager. Quarterly
4. Oversee the grant program and encourage Departments to participate. 2QFY23
5. Review statement of values and fleet inventory for Workers Compensation renewal. 2QFY23
6. Process annual renewals of flood insured properties. Ongoing
7. Serve as the administrator of the new AUTOSist program to manage town auto fleet.3QFY23

GOAL 3: Organization of documents and records disposal

1. Continue to identify documents for archival and disposal as per the Record Retention Schedule. Ongoing
2. Organize documents and streamline filing systems for Town Administrator Office. As needed
3. Assist Select Board Office with organizational initiatives. Ongoing

MAJOR BUDGET COMPONENTS

Personal Services: Salaries, Longevity, Part time, other	43%
Purchase of Services: Support staffing and training, technical services, Conferences/meetings, binding and printing, legal advertising, mileage reimbursement, professional dues.	20%
Town Counsel: legal, litigation	16%
Labor Counsel	20%
Materials and Supplies	1%

FY 2024 RISKS AND CHALLENGES

In 2022, we continued to see an influx of activity from the community happy to be living in the “new norm” after Covid. We saw an increase in special event applications, film permit applications, and private function reservations for the Scituate Maritime Center and Scituate Harbor Community Building. Managing these events has become a huge part of daily activities. In addition, we continue to respond to numerous resident inquiries, research issues, fulfill public records requests, and support all municipal employees. The ability to prioritize and multi-task can be a challenge, but is critical in this busy office.

In addition, this office manages numerous property and auto insurance claims as well as claims resulting from storm damage. As part of this process, we organize quarterly safety meetings with MIIA and all Department heads to look for ways to minimize risk. We continue to look for ways to cut down on insurance premiums.

Communication to residents continues to be a priority and we strive to provide accurate, timely and thorough information to residents on town issues and projects on both the website and facebook page. The weekly video updates that began as Covid updates have evolved into a comprehensive update to include all relevant town information; project updates, upcoming events, and school updates from the Superintendent.

DEPARTMENTAL ACCOMPLISHMENTS

1. Served as the initial point of contact for all residents and municipal employees in the Office of the Town Administrator.
2. Facilitated schedules, correspondence and directives of the Town Administrator and five-member Select Board.
3. Assisted in the preparation of the FY23 Operating Budget books in a timely manner.
4. Coordinated the Annual Town Report from edit to print.
5. Reviewed Property and General Liability Insurance to include review of buildings and vehicle fleet to ensure accuracy.

6. Renewal of Stop Loss Insurance for Workers Compensation to include payroll data, building, and vehicle fleet information.
7. Managed all claims for general property and auto liability working with residents and employees and MIIA to successfully resolve.
8. Prepared Select Board motion books for Special and Annual Town Meetings.
9. Managed the public records request process to respond within mandated timeframe.
10. Served as the Town liaison for the Scituate Harbor Cultural District; attended meetings, posted agendas, and recorded minutes.
11. Served as project manager, along with EDC, in the production of the Viewpoint tourism video to promote economic development.
12. Provided training to new part time Administrative Assistant on all issues relative to the TA/BOS Offices.
13. Covered Select Board meetings as necessary when Executive Assistant was unavailable.
14. Managed content on the COVID-19 page of town website, and updated as needed.
15. Updated website and Facebook with relevant posts in a timely manner.
16. Successfully resolved citizen concerns/questions/complaints received via phone, email, in office visits or US mail as well as staff inquiries/issues.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected
Rentals – Towers, Go Green	\$299,483	\$299,573	\$94,858	\$299,000
Special Event, Photocopy, Public Records Fees	\$1,130	\$2,610	\$1,186	\$1,200

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Select Board, Town Administrator - James M. Boudreau, Town Administrator									
1123510	511000	REGULAR SALARIES	\$307,363	\$315,801	\$329,273	\$367,119	\$367,119	\$0	\$37,846
1123510	513000	LONGEVITY	\$1,600	\$1,600	\$1,600	\$2,200	\$2,200	\$0	\$600
1123510	518000	PART-TIME SALARIES	\$16,447	\$17,899	\$18,962	\$21,422	\$21,422	\$0	\$2,460
1123510	519100	OTHER SALARIES	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$0	\$0
1123510 Total		Personal Services	\$331,610	\$341,500	\$356,035	\$396,941	\$396,941	\$0	\$40,906
1123520	524200	REPAIR/MAINT PROP/EQUIP	\$0	\$0	\$0	\$500	\$0	(\$500)	\$0
1123520	530500	SUPPORT STAFFING & TRAINING	\$16,364	\$4,644	\$20,459	\$20,459	\$20,459	\$0	\$0
1123520	530800	TRAINING	\$56,970	\$37,569	\$51,101	\$51,101	\$51,101	\$0	\$0
1123520	530900	TECHNICAL SERVICES	\$41,070	\$26,431	\$27,000	\$27,000	\$27,000	\$0	\$0
1123520	532100	CONFERENCES/MEETINGS/INTGVMTL	\$565	\$2,351	\$12,500	\$12,500	\$12,500	\$0	\$0
1123520	534100	TELEPHONE	\$47,025	\$47,467	\$40,000	\$49,000	\$49,000	\$0	\$9,000
1123520	534300	BINDING & PRINTING	\$3,104	\$2,638	\$4,200	\$4,200	\$4,200	\$0	\$0
1123520	534400	POSTAGE	\$183	\$136	\$300	\$300	\$300	\$0	\$0
1123520	534600	LEGAL ADVERTISING	\$4,867	\$2,651	\$7,200	\$7,200	\$7,200	\$0	\$0
1123520	571100	MILEAGE REIMBURSEMENT	\$1,849	\$1,701	\$2,000	\$2,000	\$2,000	\$0	\$0
1123520	573100	PROFESSIONAL DUES & SUBS	\$6,720	\$6,824	\$6,400	\$6,400	\$6,400	\$0	\$0
1123520 Total		Purchase of Services	\$178,717	\$132,413	\$171,160	\$180,660	\$180,160	(\$500)	\$9,000
1123530	531900	LEGAL SERVICES	\$63,981	\$96,748	\$90,000	\$90,000	\$90,000	\$0	\$0
1123530	532900	LITIGATION	\$20,137	\$3,076	\$55,000	\$55,000	\$55,000	\$0	\$0
1123530 Total		Town Counsel	\$84,118	\$99,824	\$145,000	\$145,000	\$145,000	\$0	\$0
1123532	530400	CONTRACT BARGAINING & OTHR SVC	\$47,086	\$62,993	\$180,331	\$166,068	\$121,483	(\$44,585)	(\$58,848)
1123532 Total		Contract Bargaining	\$47,086	\$62,993	\$180,331	\$166,068	\$121,483	(\$44,585)	(\$58,848)
1123540	542000	OFFICE SUPPLIES	\$3,773	\$4,143	\$4,900	\$4,900	\$4,900	\$0	\$0
1123540	542500	PRINTING & FORMS	\$0	\$0	\$200	\$200	\$200	\$0	\$0
1123540	558000	OTHER SUPPLIES	\$1,334	\$1,636	\$2,300	\$2,300	\$2,300	\$0	\$0
1123540 Total		Materials & Supplies	\$5,107	\$5,780	\$7,400	\$7,400	\$7,400	\$0	\$0
1123599	511000	SALARY ADJUSTMENTS	\$0	\$0	\$10,000	\$10,000	\$0	(\$10,000)	(\$10,000)
1123599 Total		Salary Adjustments	\$0	\$0	\$10,000	\$10,000	\$0	(\$10,000)	(\$10,000)
Total Select Board/Town Administrator (123)			\$646,637	\$642,509	\$869,926	\$906,069	\$850,984	(\$55,085)	(\$18,942)

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: ADVISORY COMMITTEE 131

MISSION STATEMENT:

To consider and make recommendations to Town Meeting on all articles, to develop an annual recommendation on town and school budgets for town meeting consideration and provide an attendant report; to review and approve expenditures from the Reserve Fund, established pursuant to Massachusetts General Laws.

FY 2024 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 as the fall special town meeting booklet is no longer always able to be copied in-house but requires being sent out to be bound and printed.

FY 24 RISKS AND CHALLENGES

N/A

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Advisory Committee - James M. Boudreau, Town Administrator									
1131510	518000	PART-TIME SALARIES	\$1,331	\$0	\$2,298	\$2,566	\$2,566	\$0	\$268
1131510 Total		Personal Services	\$1,331	\$0	\$2,298	\$2,566	\$2,566	\$0	\$268
1131520	573100	PROFESSIONAL DUES & SUBS	\$245	\$245	\$250	\$250	\$250	\$0	\$0
1131520 Total		Purchase of Services	\$245	\$245	\$250	\$250	\$250	\$0	\$0
1131540	542500	PRINTING & FORMS	\$2,171	\$6,525	\$4,300	\$4,300	\$4,300	\$0	\$0
1131540 Total		Materials & Supplies	\$2,171	\$6,525	\$4,300	\$4,300	\$4,300	\$0	\$0
Total Advisory Committee (131)			\$3,747	\$6,770	\$6,848	\$7,116	\$7,116	\$0	\$268

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: RESERVE FUND 132

MISSION STATEMENT:

N/A

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

N/A

MAJOR BUDGET COMPONENTS

The reserve fund is maintained in the general fund operational budget for emergency and/or unforeseen expenses at a time of the year that make it impossible to address as part of a town meeting or year-end transfer. Examples of reserve fund transfers in the last several years include building repairs, fire engine repairs and fuel costs. The reserve fund can only be accessed by a majority vote of the Advisory Committee at a publicly posted meeting.

Fiscal Year	Budgeted	Expenditures	Variance
FY 24 (Proposed)	\$75,000		
FY 23	\$75,000	\$ 22,320	as of 10/22/22
FY 22	\$75,000	\$ 74,245	\$ 755
FY 21	\$75,000	\$ 39,033	\$35,967
FY 20	\$75,000	\$ 33,973	\$41,027
FY 19	\$75,000	\$ 17,000	\$58,000
FY 18	\$75,000	\$ 0	\$75,000
FY 17	\$90,000	\$ 55,791	\$34,209
FY 16	\$90,000	\$ 0	\$90,000
FY 15	\$90,000	\$ 17,000	\$73,000
FY 14	\$90,000	\$ 27,681	\$62,319
FY 13	\$90,000	\$ 6,837	\$83,163

FY 24 RISKS AND CHALLENGES

N/A

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Reserve Fund - James M. Boudreau, Town Administrator									
1132570	578900	RESERVE FUND	\$0	\$0	\$75,000	\$75,000	\$75,000	\$0	\$0
1132570 Total			\$0	\$0	\$75,000	\$75,000	\$75,000	\$0	\$0
Total Reserve Fund (132)			\$0	\$0	\$75,000	\$75,000	\$75,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 BUDGET DEPARTMENT: FINANCE

MISSION STATEMENT:

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

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Assessors: Continue to improve our public outreach regarding personal exemption available to eligible property owners.

- a. Hold informational sessions(s) at the Senior Center (Sep 2023 – Nov 2023 and January 2024 – March 2024). Also, meet with the Veterans Services Officer and the Veterans Advisory Council to review available exemptions specifically to veterans and their family members.
- b. Take every opportunity to educate the public regarding various exemptions available: at the counter, property inspections and via media including an update of our exemption video and power point presentations.
- c. Mail all previous exemption recipients their applications along with instructions (September 2023). Process those applications received early so that they appear on the 3rd & 4th quarter tax bills (November 2023 – December 2023).

Treasurer Collector: Sale of Foreclosed Properties (Timeline: FY23 – FY24)

- a. Evaluate existing foreclosed properties.
- b. Meet with Assessor, Finance Director and Town Administrator to review land that is eligible to sell.
- c. Gather documentation
- d. Advertise sale and send letters to abutters
- e. Arrange auction

Accounting: Build-out financial transparency software.

- a. Examine other communities using transparency platform for custom dashboards. Aug-Sep 2023
- b. Build additional dashboards and make them public facing. Feb-Mar 2024

Human Resources: Complete employee handbook.

- a. Examine existing draft plan for applicability and re-draft as necessary (Fall 2023)
- b. Compile existing policies into employee handbook and review with Town Administrator and Labor Counsel (Winter 2023)
- c. Review final draft with affected parties (Spring 2024)

MAJOR BUDGET COMPONENTS

Personal Services	\$966,995	79.7%
Purchase of Services (Audit, ambulance billing, technical services)	\$225,395	18.6%
Materials & Supplies	\$ 20,300	1.7%

FY 2024 RISKS AND CHALLENGES

Assessors: Identify and update the digitized Assessor Maps to include GIS location identifiers for the remaining parcels that do not have one at this time.

Treasurer Collector: Adhering to and complying with an ever-changing payroll, retirement, insurance (affordable health care), and tax law reform changes remains an ongoing challenge.

Accounting: Accounting will continue its work with FEMA and MEMA to maximize reimbursements to the Town of incurred emergency storm costs and identify sources to mitigate remaining costs to be incurred to repair the damages from those storms in addition to accessing the maximum funding from the COVID-19 and recovery funds.

Human Resources: The Human Resources Director will continue to explore new avenues for the recruitment of staff and support department heads and administrators with his expertise.

ACCOMPLISHMENTS

Interdepartmental Cooperation

The departments continued to demonstrate their excellent working relationships by providing support to one another, the public and other departments and staff during this unique year.

Cyclical Inspection Program

The Director of Assessing and his staff successfully completed their fourth year of inspections and have evaluated the results of that program and readjusted expectations for the amount of work that can be accomplished in-house and with external assistance despite the limitations imposed by COVID-19. The Nearmap software solution has paid for itself multiple times and has greatly assisted the staff in many ways.

Outreach

All of the departments under the finance umbrella will continue their outreach efforts to taxpayers and internal stakeholders to provide more information about resources available and financial reporting. The Assessors Department saw a 15% increase in exemption filings.

Reporting/Audit

The audit was completed in the fall of 2022 and the FY2022 comprehensive annual financial report should be available by the close of the calendar year.

TOWN OF SCITUATE

FY 2024 BUDGET DEPARTMENT: FINANCE DIRECTOR/TOWN ACCOUNTANT (135)

MISSION STATEMENT:

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

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Popular Annual Financial Report (PAFR)
 - a. Evaluate available data for inclusion into report. Sep 2023
 - b. Design report format and populate with identified key data points. Oct 2023
 - c. Provide draft report to different users for feedback. Nov 2023
 - d. Publish first ever PAFR for Scituate. Dec 2023
2. Build-out financial transparency software.
 - a. Examine other communities using transparency platform for custom dashboards. Aug-Sep 2023
 - b. Build additional dashboards and make them public facing. Feb-Mar 2024
3. Permanent Record Preservation
 - a. Identify general ledgers requiring binding that are at greatest risk. Aug 2023
 - b. Obtain quotes and lead times for binding. Sep-Oct 2023
 - c. Arrange binding services. Nov-Dec 2023

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-Employment Benefit Liability calculation by an actuarial firm. The office is staffed by four full-time employees, including the Human Resources Director.

Personal Services	\$395,548	84.6%
Purchase of Services	\$ 70,700	15.1%
<u>Materials & Supplies</u>	<u>\$ 1,300</u>	<u>0.3%</u>
Total Budget	\$467,548	100.0%

FY 2024 RISKS AND CHALLENGES

Due to the lasting impacts of the pandemic, several multi-year projects and departmental goals that were set aside in FY21-22 have seen some forward progress in FY23 but are still not completely achieved. These needs will need to be prioritized against current goals and ongoing compliance with ARPA funds and other new state and federal program opportunities.

In addition to those federal funding programs, the Finance Director/Town Accountant will continue to participate in the resolution of the legacy FEMA projects including claims from the Storm Sandy (2012), Storm Nemo (2013), Storm Juno (2015) and Storm Riley (2018). The team working on these legacy claims participate in biweekly update calls and coordinate with MEMA, MEMA's FEMA consultant, Scituate's FEMA consultant, three different coastal engineering firms and a multitude of other state and federal regulatory agencies in trying to resolve these claims and complete the related repair work. As these projects move forward with design, engineering, permitting and construction, there is an additional need to make sure all costs are captured and reported appropriately to ensure the Town is reimbursed the maximum for these costly projects.

The multiple capital projects and building projects are monitored closely and separate tracking sheets are maintained for those projects as many are supported from multiple funding sources. As the need for funding for additional projects is constant, the department evaluates prior authorizations for availability to address new projects to minimize the burden on citizens and maximize the existing funding sources.

Grant management continues to be an ongoing task as expenses incurred from grant funds need to be tracked, documented and reimbursements requested timely. The excellent grant writing skills of other town managers results in many awards to support the needs of the Town while mitigating the financial impact to citizens but the paperwork can be onerous in some instances. Procurement support to departments is an ever increasing drain on the department's resources. Both the Finance Director/Town Accountant and Assistant Town Accountant are certified as procurement officials by the Commonwealth.

The financial management system will be transitioning to a new platform as its current version is being retired. This transition will begin in FY23 but will have impacts in FY24 as training will be ongoing and all processes that occur only once a year, such as budgeting, may require a complete re-training.

The Finance Director/Town Accountant attends multiple board, committees and commissions on a regular basis as well as on an as needed basis for assistance in financial matters including the Select Board, Advisory Committee, Capital Planning Committee, Financial Forecast Committee, Public Building Commission, Commission on Disabilities, Waterways Commission, Community Preservation Commission, Beautification Commission, Hatherly School Building Committee, Master Plan Implementation Committee and the Economic Development Commission. She is a voting member on the Master Plan Implementation Committee, Financial Forecast Committee and the Hatherly School Building Committee.

DEPARTMENTAL ACCOMPLISHMENTS

The department maintained its high level of support to the other town departments despite continued staffing shortages through much of FY22 and part of FY23. The Assistant Town Accountant and the Bookkeeping Clerk continued their fine work with accommodations to procedures for the ongoing pandemic. All reporting deadlines with the Commonwealth were met and Free Cash was certified timely and the tax rate was set reasonably.

The department was pleased to have its Annual Comprehensive Financial Report recognized with a Certificate in Achievement for Excellence in Financial Reporting for FY 2020 and is still awaiting results for its FY 2021 submission. The department also launched its transparency software with support from citizens with a funding approval at the special town meeting. Additional build out of this software will continue to occur. The capital planning component of this software was used for the first time in FY23 in the preparation of the FY24-28 capital plan.

There was a total of 42 claims filed with Plymouth County for unbudgeted expenses related to COVID-19 for reimbursement from the CARES Act funds in the amount of \$3,096,974.34 since the beginning of the pandemic through December 31, 2021. All of these reimbursements have been approved and the funds received. A COVID-19 dashboard was created that tracks all COVID-19 related expenses and sources of funding which is over \$3.29M in total. The Town received funds from multiple state and federal agencies.

The Human Resources Director continues to do a phenomenal job supporting employees throughout these challenging times in addition to recruiting new employees and accomplishing the creation of a classification plan for non-union employees. He continues to participate in a regional group of HR professionals exchanging strategies, information, policies and procedures especially with all of the recent federal and state changes in addition to the ever changing environment due to the pandemic. His guidance, support and insight are of great value to the Town and he is a resource in constant demand by employees, department heads and management.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
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The department does not have any revenue accounts.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Town Accountant - Nancy Holt, Finance Director/Town Accountant									
1135510	511000	REGULAR SALARIES	\$331,934	\$346,285	\$355,278	\$386,315	\$386,315	\$0	\$31,037
1135510	513000	LONGEVITY	\$1,950	\$1,950	\$2,500	\$3,150	\$3,150	\$0	\$650
1135510	519100	OTHER SALARIES	\$6,077	\$6,208	\$7,367	\$6,083	\$6,083	\$0	(\$1,284)
1135510 Total		Personal Services	\$339,961	\$354,443	\$365,145	\$395,548	\$395,548	\$0	\$30,403
1135520	530900	TECHNICAL SERVICES	\$52,960	\$82,139	\$61,500	\$66,000	\$61,500	(\$4,500)	\$0
1135520	532100	CONFERENCES/MEETINGS	\$275	\$95	\$1,200	\$1,200	\$1,200	\$0	\$0
1135520	534300	BINDING & PRINTING	\$0	\$0	\$0	\$2,500	\$2,500	\$0	\$2,500
1135520	571100	MILEAGE REIMBURSEMENT	\$17	\$240	\$1,000	\$1,000	\$1,000	\$0	\$0
1135520	573100	PROFESSIONAL DUES & SUBS	\$845	\$770	\$1,000	\$1,000	\$1,000	\$0	\$0
1135520 Total		Purchase of Services	\$54,097	\$83,244	\$64,700	\$71,700	\$67,200	(\$4,500)	\$2,500
1135540	542000	OFFICE SUPPLIES	\$948	\$1,299	\$1,300	\$1,300	\$1,300	\$0	\$0
1135540 Total		Materials & Supplies	\$948	\$1,299	\$1,300	\$1,300	\$1,300	\$0	\$0
Total Town Accountant (135)			\$395,005	\$438,985	\$431,145	\$468,548	\$464,048	(\$4,500)	\$32,903

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: ASSESSORS – DEPT 141

MISSION STATEMENT: The mission of the Assessor’s Office is to insure a process of fair and equitable assessments in accordance with Massachusetts Laws and Department of Revenue guidelines, directives and policies.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL#1 Successfully complete the mandatory FY24 Revaluation of all Real and Personal Property in compliance with all Department of Revenue guidelines. This will be the first mandated revaluation since FY19, however, during the interim years, assessments have been analyzed in the same manner as they will be for the mandatory revaluation.

OBJECTIVES:

- A: Issue Sales Verification Questionnaires for all sales greater than \$100 and inspect all sales (on going)
- B: Issue Income and Expense forms (38D) to all commercial, industrial and mixed use property owners (February 2023)
- C: Issue Form of Lists to all new businesses and all existing personal property accounts as part of the data collection process of personal property (January 2023)
- D: Utilize current CAMA system to analyze the verified information obtained from objectives A-C and produce equitable assessments (July 2023 – October 2023).

GOAL #2 Continue the cyclical re-inspection program to insure that all properties have been inspected at least once in the past ten years by the end of the September 2023 as required by the Department of Revenue. This program is critical to fair and equitable assessments and should be completed prior to the submission of the proposed FY24 assessments. There are approximately 2,700 properties to be measured and inspected by the end of September 2023.

OBJECTIVES:

- A. Measure and list each property that has been sold or has a building permit (July 1, 2023 – June 30, 2024), Also conduct complete follow-up inspections of properties with permits that were incomplete on July 1, 2023.
- B. Identify properties that have not been measured since 2014. These properties will be measured and listed both in-house and by PK Associates as resources permit.
- C. Utilize Nearnmap software as a tool to assist in reducing the time to measure buildings and other structures.

GOAL#3 Continue to improve our public outreach regarding personal exemption available to eligible property owners.

A: Hold informational sessions(s) at the Senior Center (Sep 2023 – Nov 2023 and January 2024 – March 2024). Also, meet with the Veterans Services Officer and the Veterans Advisory Council to review available exemptions specific to veterans and their family members.

B: Take every opportunity to educate the public regarding various exemptions available: at the counter, property inspections and via media including an update of our exemption video and power point presentations.

C: Mail all previous exemption recipients their applications along with instructions (September 2023). Process those applications received early so that they appear on the 3rd & 4th quarter tax bills (November 2023 – December 2023).

MAJOR BUDGET COMPONENTS

Salaries 85%..... support staff for taxpayer assistance and inquiries, assessment generation and processing any abatements or exemptions granted by the Board of Assessors. Purchase of services, materials and supplies 15%.... general office requirements such as office supplies, technical services including funds to update digital mapping system, the funding of annual valuation update services and property inspections.

FY 2024 RISKS AND CHALLENGES

Our mandatory revaluation will be our greatest challenge for FY24. This will be our first revaluation since FY19 when the Department of Revenue changed from a three year cycle to a five year cycle. To ensure that there would be no major surprises, the Assessing Department has annually analyzed sales and made adjustments to assessments when necessary with the assistance of our revaluation contractor- PK Valuation. Before the analysis of assessments can take place, the following must be completed: inspection of 2022 sales, building permit inspections, review of sales verification forms, review of income and expense forms for commercial properties and personal property returns.

While our cyclical re-inspection program has been accelerated, we still have approximately 2,700 properties to measure and inspect by September 2023. Due to COVID 19, our contractual inspections did not begin until the late winter of 2022. Fortunately, with the addition of Nearmap property measurement software and decent weather, once again we were able to measure and list over 900 properties inhouse, conduct several hundred other inspections of homes that had building permits pulled on them over the past year, as well as re-inspections of hundreds of more homes that were incomplete last year. It is our hope that our inhouse staff can complete nearly 1,100 inspections by September 2023 in addition to building permit and property sale verification inspections.

Identify and update the digitized Assessor Maps to include GIS location identifiers for the remaining parcels that do not have one at this time.

With increasing demands and expectations, the department will need to continue to seek more efficient ways to complete all tasks including: responding to inquiries from taxpayers, appraisers, attorneys, realtors, surveyors and others, administer or performs the appraisal of over nine thousand (9,000) parcels of property including all residential, commercial, industrial and personal property and processes over twenty thousand (20,000) motor vehicle and boat excise bills each year.

DEPARTMENTAL ACCOMPLISHMENTS

Completed inspections onsite/ online of 2021 sales, onsite inspections of all new growth properties including prior year building permit rechecks (approximately 1,400 – over 900 were full measure and lists).

Our department continued the implementation of Nearmap property measurement software. As a result, we were able to significantly increase our inspection production again this year. The Nearmap software utilization, with an annual cost of \$7,600, realized at least \$150,000 in new tax revenue for FY23.

With the assistance of PK Valuation Group and in-house personnel, new growth and updated valuations will be submitted early October 2022 and approved timely by the Department of Revenue.

Expanded our public outreach for exemptions by holding two workshops at the Senior Center (one during the day the other at night) as well as creating a video with the assistance of Seth Pfeiffer, recapping the exemption workshops. The video was released through the Town's email notification system and posted on YouTube. Also, the exemption workshop power point presentation was posted on our website. The response was overwhelmingly positive and appreciative. Approximately 300 exemptions (15% increase) were granted last year to disabled veterans, surviving spouses, elderly, blind and Community Preservation Fund applicants. The significant increase in exemption totals is a direct result of our outreach efforts.

Issued exemption forms to ALL of the prior recipients in the early fall of 2021 so that a majority of exemptions will appear on taxpayers 3rd and 4th quarter tax bills.

Initiated the updating of our digital maps with 2021 subdivisions and the correction of mapping errors discovered over the past year. The ongoing digitization of the Assessors maps has provided the department the opportunity to identify and correct errors, omissions and incorrect information.

Updated all application forms and instructions for abatements and exemptions to our town web page.

A system was created and implemented to improve the accuracy of second home and business personal property records current fiscal year and future years as well. This improved efficiency underscores the mission of this Office to provide fair and equitable assessments in accordance with Massachusetts Laws and Department of Revenue guidelines, directives and policies.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Abutter's Lists	\$3,180	\$3,175	\$710	\$3,000	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Board of Assessors - Joseph DiVito Jr., Director of Assessing									
1141510	511000	REGULAR SALARIES	\$186,596	\$194,795	\$203,316	\$209,387	\$209,387	\$0	\$6,071
1141510	513000	LONGEVITY	\$0	\$550	\$1,900	\$1,900	\$1,900	\$0	\$0
1141510	518000	PART-TIME SALARIES	\$15,993	\$16,411	\$19,291	\$20,035	\$20,035	\$0	\$744
1141510 Total		Personal Services	\$202,590	\$211,756	\$224,507	\$231,322	\$231,322	\$0	\$6,815
1141520	530900	TECHNICAL SERVICES	\$14,665	\$33,591	\$38,150	\$38,560	\$38,560	\$0	\$410
1141520	532100	CONFERENCES/MEETINGS	\$0	\$0	\$250	\$250	\$250	\$0	\$0
1141520	534300	BINDING & PRINTING	\$506	\$50	\$0	\$0	\$0	\$0	\$0
1141520	571100	MILEAGE REIMBURSEMENT	\$0	\$299	\$300	\$300	\$300	\$0	\$0
1141520	573100	PROFESSIONAL DUES & SUBS	\$300	\$300	\$350	\$400	\$400	\$0	\$50
1141520 Total		Purchase of Services	\$15,471	\$34,240	\$39,050	\$39,510	\$39,510	\$0	\$460
1141540	542000	OFFICE SUPPLIES	\$387	\$416	\$500	\$500	\$500	\$0	\$0
1141540 Total		Materials & Supplies	\$387	\$416	\$500	\$500	\$500	\$0	\$0
Total Assessors (141)			\$218,448	\$246,412	\$264,057	\$271,332	\$271,332	\$0	\$7,275

TOWN OF SCITUATE

FY 2024 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 in accordance with Massachusetts General Laws.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Goal: Maximize efforts to collect a minimum of 15 tax title accounts without incurring additional legal expense. (Timeline: FY23 - FY24)
 - A. Assign accounts for collection to the Treasurer/Collector (TC) staff
 - 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.
 - C. Increase written correspondence to delinquent taxpayers with copies of tax title statements.
2. Goal: Tax Title – Land of Low Value (Timeline: FY23 - FY24)
 - A. Evaluate existing tax liens for those eligible for land of low value process.
 - B. Meet with Assessor, Finance Director, and Town Administrator to review the town owned land that is eligible to sell.
 - C. Gather documentation for submission to Department of Revenue (DOR).
 - D. Advertise town owned land for sale and mail letter to abutters.
 - E. Submit application for land of low value to DOR electronically
 - F. Record subsequent affidavits and arrange auction.
3. Goal: Credit Card Machine at Counter and Remote Deposit Check Scanner (Timeline: FY23 – FY24)
 - A. Meet with Finance Director, IT and Unibank to discuss having a credit card machine at the counter. Have Rockland Trust come in to discuss the process of remote deposit.
 - B. Train staff on the new process.
4. Goal: Sale of Foreclosed Properties (Timeline: FY23 – FY24)
 - A. Evaluate existing foreclosed properties.
 - B. Meet with Assessor, Finance Director and Town Administrator to review land that is eligible to sell.
 - C. Gather documentation
 - D. Advertise sale and send letters to abutters
 - E. Arrange auction

MAJOR BUDGET COMPONENTS

Personal Services	\$340,124	71%
Ambulance	\$ 56,160	11%
Postage	\$ 49,500	10%
Printing	\$ 16,500	3%

- **Personal Services** consists of the salary of five full-time employees. A previous part-time position was changed to full time in order to assist with the change to in-house payroll in FY18.
- **Ambulance Billing** represents the payment to Comstar for ambulance collection services. Prior to FY15, this expense was included in the Ambulance Revenue. Three months in FY23 \$14,033 has been paid to Comstar, which is running at over the budgeted amount.
- **Postage** is a major component for the Treasurer/Collector budget. As of FY17, all postage for the Town is in the T/C budget. The Town Clerk will continue to have a substantial increase in postage of for FY24 due to the mailing of ballots for 2 fall state elections and the annual census to 8,500 households.
- **Conference/Meetings and Mileage** are related to the education of the Treasurer Collector (TC) and the Assistant Treasurer Collector. It is imperative that the TC keep abreast of changes in municipal finance laws by attending meetings to ensure the staff and other Town employees use best and most current practices in order to perform their duties properly. Mileage is also used for bank visits in addition to a multitude of educational meetings.
- **Office Supplies** increased for in FY19 and FY20 but has decreased the IT budget. The T/C department now prints all payroll checks and advices in house as of January 1, 2018. In the past the payroll software provider did the printing and the expense was included in the IT budget.
- **Printing and Forms** increased considerably in FY19. Previously this expense was billed by the software provider, Customized Data Services (CDS), and included in the IT budget. Globe Direct is no longer providing this service. The Town has signed a contract as of 10/1/22 with Kirkwood Direct for printing and mailing all real estate, personal property, motor vehicle excise, water and sewer bills. This service has increased substantially with the increase price of paper, envelopes, and printing.

FY 2024 RISKS AND CHALLENGES

The continuing longevity of the economic down turn and negative results from COVID for some 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 rate, and does very well as compared to previous monthly collection rates, even with the pandemic. This may be affected in the future by the pandemic situation. 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

In FY22, 19 parcels were redeemed and \$535,084 was collected from tax title.

The Treasurer/Collector continues to set up payment plans with several residents. Recently letters were mailed to all residents that are in tax title and have outstanding FY22 taxes due. Going forward, quarterly letters will be mailed. As of 10/5/22 \$396,919.54 (including penalties and interest) has been collected. been collected in tax title for FY22. The Treasurer Collector has worked with many residents to setup payment plans. The T/C continues to work with, the Board of Health, the Veteran's Agent and the Council of Aging to assist residents with payment plans.

A successful foreclosure sale was done in FY22.

The T/C office has successfully maintained a 90+% collection rate.

In FY22 the T/C office has worked on cleaning up old receivables. The department is currently working on Outstanding personal property collections from 2013 – 2019.

The T/C office continues to work with all departments to ensure that all turnovers are submitted on a timely basis, using a uniform excel worksheet format, which includes all information needed to work with the Munis software. This has increased productivity on revenue reporting.

The Town continues to have a viable Wellness Committee with the enthusiasm to carry it forward. The committee is made up of both Town and School employees and works with a wellness coordinator from MIIA to offer various wellness to all employees. During COVID self-directed programs, Zoom sessions and monthly webinars are now being offered online to all employees. Some of the programs offered come with a prize (Amazon gift cards) in order to keep interest during the pandemic. These programs are publicized to the employees with weekly email blasts. FY 23 promises to get back to in person programs.

The Fire Department, Building Department, Town Clerk's Office, and the Board of Health on the new permitting software (PermitEyes). All permits relating to these departments can now be paid online. The Council on Aging and the School business office also offer a variety of online payment options. As a result of COVID, there was a secure dropbox installed. This allows residents to drop off payments safely and securely without having to get out of their cars. The T/C office continues to respond to the needs expressed by citizens for additional functionality and convenience.

The PermitEyes approvals have allowed for collection of outstanding real estate and water bills. The Treasurer Collector has to sign off on certain projects in order for the Building Department to issue a permit.

The T/C office continues to expand the communication efforts to include social media and email blasts to notify residents of upcoming taxes due.

The T/C office continues to reconcile cash, outstanding receivables, and payroll withholdings in a timely manner on a monthly basis with the Accounting Department.

The T/C continues to research banks for the safest and highest rates of return. The T/C continues to be vigilant on the prevention of fraudulent activity.

The T/C and the Board of Health (BOH) continue to implement the Community Septic Management Program. Eligible residents with are able to receive a low interest loan (betterment) in order to replace failed septic systems or connect to Town sewer. The program was approved by voters at the April 2018 annual town meeting with an initial funding of \$200,000. The BOH extended this program because of a high demand by residents.

The T/C department completed another successful beach and transfer station sticker season. Non-resident all beach stickers sold out in one day. Humarock beach (non-resident) stickers also sold out again this year. All non-resident stickers were sold online only this year. The requests for stickers in the last two years has been more than any years past. As of October 4, 2022, 14,860 stickers have been sold with total sales of \$803,340 The T/C department continued to provide residents with answers/information and stickers in a timely manner.

Contact information was added to Real Estate by mining the sticker applications. This is useful information.

As a result of the booming real estate market and refinancing opportunities, the T/C office has received an increase in Municipal Lien Certificates requests, with customers asking for a returned response as soon as possible. Legally the Town has 10 days to respond but the office has been able to turn them around in less than 5 days. There has also been an increase in employee wage verifications.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Municipal Lien Certs	100,200	65,300	10,450	45,000	FY22 YTD as of 10/04/22
Ambulance Receipts	979,955	1,104,541	363,508	932,000	FY23 YTD as of 10/04/22

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Treasurer Collector - Pamela J. Avitabile, Treasurer/Collector									
1145510	511000	REGULAR SALARIES	\$306,032	\$314,848	\$325,170	\$333,012	\$333,012	\$0	\$7,842
1145510	512000	OVERTIME	\$65	\$0	\$0	\$0	\$0	\$0	\$0
1145510	513000	LONGEVITY	\$2,875	\$3,425	\$4,425	\$4,425	\$4,425	\$0	\$0
1145510	517200	SICK LEAVE BUY BACK	\$500	\$500	\$500	\$500	\$500	\$0	\$0
1145510	519100	OTHER SALARIES	\$1,146	\$1,191	\$1,299	\$2,188	\$2,188	\$0	\$889
1145510 Total		Personal Services	\$310,619	\$319,964	\$331,394	\$340,125	\$340,125	\$0	\$8,731
1145520	530900	TECHNICAL SERVICES	\$4,841	\$4,754	\$6,000	\$6,000	\$6,000	\$0	\$0
1145520	531000	AMBULANCE BILLING	\$38,154	\$44,769	\$44,000	\$56,160	\$50,000	(\$6,160)	\$6,000
1145520	532100	CONFERENCES/MEETINGS	\$40	\$603	\$1,200	\$1,200	\$1,200	\$0	\$0
1145520	534400	POSTAGE	\$43,622	\$42,649	\$48,500	\$49,500	\$49,500	\$0	\$1,000
1145520	571100	MILEAGE REIMBURSEMENT	\$482	\$955	\$1,000	\$1,000	\$1,000	\$0	\$0
1145520	573100	PROFESSIONAL DUES & SUBS	\$200	\$225	\$325	\$325	\$325	\$0	\$0
1145520 Total		Purchase of Services	\$87,339	\$93,955	\$101,025	\$114,185	\$108,025	(\$6,160)	\$7,000
1145540	542000	OFFICE SUPPLIES	\$359	\$578	\$2,000	\$2,000	\$2,000	\$0	\$0
1145540	542500	PRINTING & FORMS	\$6,333	\$4,000	\$7,000	\$16,500	\$16,500	\$0	\$9,500
1145540 Total		Materials & Supplies	\$6,691	\$4,578	\$9,000	\$18,500	\$18,500	\$0	\$9,500
Total Treasurer Collector (145)			\$404,649	\$418,497	\$441,419	\$472,810	\$466,650	(\$6,160)	\$25,231

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: INFORMATION TECHNOLOGY

MISSION STATEMENT:

The Town's Information Technology Department's mission is to leverage technology to securely meet the goals and needs of the Town of Scituate both tactically and strategically, by expanding services and achieving economies of scale through network connectivity, application availability, and optimization.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Goal: To enhance the Town's network security with further enhancements.

Objectives: To provide better prevention and detection capabilities across our network, and to continue to finetune endpoint settings which will help refine the security posture of our network computers.

2. Goal: To refine the Local and Wide Area Networks to improve fault tolerance.

Objective: Enhance network routing and enhance failover and redundancy for various networks and systems.

3. Goal: Depending on funding, replace the audio-visual system in the EOC which has had numerous hardware failures and is currently not working.

Objective: To replace the video wall and several components of the A/V system so we have a functioning system, while at the same time make the system more user friendly so more committees and external groups can use the video wall for public meetings.

4. Goal: Depending on funding, refresh several components of the access control and video security system at the Public Safety Complex, and expand the system to the Library and Turf Fields at the High School

Objective: Replace the 7 year old video archive servers and network switches, replace select cameras that have been chronic problems with failure, to provide access control at the Library to allow for more secure access for public meetings, and to add cameras to the turf fields at the high school.

5. Goal: To refresh the phone system servers and gateways which the manufacturers have announced the end of support for.

Objective: To replace the phone system servers which Microsoft will soon no longer provide security updates for, and to replace several voice gateways for which the phone vendor will no longer provide software updates, bug fixes, or security patches for.

MAJOR BUDGET COMPONENTS

The Information Technology (IT) Department personnel consist of three fulltime employees. The IT Department is responsible for all computer hardware and services, network hardware and services, software applications and services, printing and day-to-day support, along with creating and implementing the strategic vision for the Town of Scituate's technology initiatives. Major budget components include Technical Services, Salaries, and Procurement of hardware.

The FY24 budget request includes costs related to the Assessor's software, Munis, the fire department's Computer Aided Dispatch software, cyber security tools and platforms, software licenses, online permitting, and several other subscription and maintenance costs.

FY 2024 RISKS AND CHALLENGES

We are facing a time in which we are seeing a significant increase in cyber-attacks on municipalities. The challenging labor market has made it especially difficult to find qualified individuals to help achieve our goal. Additionally, inflation has added significant budget pressure to several annual maintenance renewals and subscriptions.

DEPARTMENTAL ACCOMPLISHMENTS

- We continue to refresh and replace servers with new virtual servers to keep them all current and supported by the manufacturers. We have recently replaced almost a third of our servers and migrated their applications and data from the old to the new.
- We have expanded the Voice over IP phone system to all of our buildings.
- We have replaced the majority of the Town's firewalls.
- We have managed the Town's Cyber Security Awareness Training program resulting in participation levels that are among the highest in the state.
- Built out new infrastructure to support the next generation of our ERP system.
- Replaced all of the public computers at the library.
- We have replaced all of the printers and copiers at Town Hall.
- Ongoing user support and trouble resolution.

DESCRIPTION
OF REVENUE

FY20

FY21

FY22
YTD

FY23
Projected

Comments

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Information Technology - Michael Minchello, Director of Information Technology									
1155510	511000	REGULAR SALARIES	\$195,934	\$195,678	\$275,126	\$312,025	\$312,025	\$0	\$36,899
1155510	513000	LONGEVITY	\$0	\$800	\$0	\$800	\$800	\$0	\$800
1155510	519100	OTHER SALARIES	\$567	\$613	\$0	\$2,000	\$2,000	\$0	\$2,000
1155510 Total		Personal Services	\$196,501	\$197,091	\$275,126	\$314,825	\$314,825	\$0	\$39,699
1155520	524100	OFFICE MACHINE MAINTENANCE	\$16,308	\$12,790	\$18,000	\$20,000	\$20,000	\$0	\$2,000
1155520	530900	TECHNICAL SERVICES	\$240,435	\$273,452	\$366,395	\$438,278	\$411,278	(\$27,000)	\$44,883
1155520	571100	MILEAGE REIMBURSEMENT	\$0	\$0	\$1,200	\$1,200	\$1,200	\$0	\$0
1155520 Total		Purchase of Services	\$256,743	\$286,242	\$385,595	\$459,478	\$432,478	(\$27,000)	\$46,883
1155540	542000	OFFICE SUPPLIES	\$681	\$273	\$500	\$500	\$500	\$0	\$0
1155540 Total		Materials & Supplies	\$681	\$273	\$500	\$500	\$500	\$0	\$0
1155580	585100	EQUIPMENT	\$18,451	\$29,997	\$30,000	\$40,000	\$30,000	(\$10,000)	\$0
1155580 Total		Capital Outlay	\$18,451	\$29,997	\$30,000	\$40,000	\$30,000	(\$10,000)	\$0
Total Information Technology (155)			\$472,375	\$513,603	\$691,221	\$814,803	\$777,803	(\$37,000)	\$86,582

TOWN OF SCITUATE

FY 2024 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 statues for tax taking and foreclosure.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The goal in FY24 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 proceeding or to negotiate payment arrangements in a reasonable period of time.

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 \$130 per item to place a lien either at the Registry of Deeds or Land Court for registered land. As of 10/04/22, 47 parcels are delinquent for payment of FY22 taxes. Currently the Treasurer/Collector staff is calling and letters have been sent to all residents that have outstanding FY22 taxes due. The parcels that are unpaid as of December 1st will be advertised and if remain unpaid will be liened.

FY 2024 RISKS AND CHALLENGES

The major challenge is to balance the statutory duty to collect taxes with being respectful of financial hardships. There are many unpredictable property owners' circumstances (e.g. probate issues, quarreling heirs, unknown locations 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, (113 parcels as of October 4, 2022) along with the multitude of Town possession properties, the challenge is to balance carefully choose which parcels to focus on for a quick recovery using the services of the Town's tax title attorney. COVID has also put a challenge on collections but the thriving Real Estate Market has been favorable.

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 July 1, 2021 to June 30, 2022 by 33 parcels As of October 4,2022 for FY23, 9 parcels have been redeemed.

The T/C office has made personal phone calls, and recently sent letters to all residents in tax title asking them contact the T/C, resulting in the decrease of tax title properties. The personal phone calls seem to be much more productive than sending out form letters. The call initiates a meeting with the T/C if full payment is not able to be made.

Phone calls are now being done to all residents for delinquent FY22 Real Estate Taxes, to result in many taxes being paid in full to avoid advertising and tax liens.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 8/27YTD	FY24 Projected
Tax Title	392,866	425,557	26,276	250,000
Fees & Interest	<u>116,107</u>	<u>109,527</u>	<u>4,243</u>	<u>25,000</u>
Totals	508,973	535,084	30,519	275,000
Tax Deferrals	1,624	107,613	16,684	10,000
Fees & Interest	<u>22</u>	<u>72,294</u>	<u>1,561</u>	<u>500</u>
Totals	1,646	179,907	18,245	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Tax Foreclosures - Pamela J. Avitabile, Treasurer/Collector									
1158521	530900	TAX TITLE FORECLOSURES	\$21,567	\$39,070	\$39,000	\$39,000	\$39,000	\$0	\$0
1158521 Total			\$21,567	\$39,070	\$39,000	\$39,000	\$39,000	\$0	\$0
Total Tax Foreclosures			\$21,567	\$39,070	\$39,000	\$39,000	\$39,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Cable Television

MISSION STATEMENT:

Scituate Community Television is a communication and information resource for all Scituate residents providing timely and accurate information about Town business and events. SCTV provides coverage for town government, the town school system, and town events. SCTV also provides training, production facilities, guidance and cablecast time for public, educational and governmental constituencies serving the Town of Scituate. SCTV is Scituate’s Very Own Media Source about Scituate, for Scituate, by Scituate.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Scituate Community Television’s primary goal moving forward is to continue increasing availability for all Scituate residents to experience SCTV. SCTV already broadcasts continually on cable access and allows for all content to be watched on social media outlets. Additionally, SCTV streams content live online including government meetings, sporting events and school performances. This will continue, but as new technology continues to advance SCTV needs to adapt quickly and efficiently so all Scituate residents can be aware and informed on town happenings and events.

MAJOR BUDGET COMPONENTS

Budget Item #1: Annual Director Salary: \$73,518.00

Budget Item #2: Annual Part Time Salaries: \$58,535.00

Budget Item #3. Repair / Maintenance of Equipment: \$1,500.00

Budget Item #4. Technical Services: \$5,000.00

Budget Item #5. Office Supplies: \$2,000.00

Budget Item #6. Equipment: \$150,000

\$50,000 – Basic TV Equipment: Cameras / Tripods / Wireless Microphones / Adaptors / Camera Bags

\$30, 000 – Studio/Field Equipment: Monitors / Extension Cords / Speakers / Lights / Studio Set Furniture

\$70, 000 – Online Equipment/Software: Leightronix Software / Zoom Room Subscriptions / Zoom Equipment (monitors / audio bars) / Total Info Programming Technology / Computers

FY 2024 RISKS AND CHALLENGES

Scituate Community Television continues to adapt to a “new normal” but occasionally encounters obstacles. With new technology that provides communication to Scituate residents, so do new issues ranging from technical difficulties to production quality. More resources are becoming available to broadcast and stream content. Because SCTV uses different software resources in multiple environments throughout town, creating compatibility with all is a constant problem. SCTV needs to create a cohesive system where all technological elements align in a quick and efficient manner.

DEPARTMENTAL ACCOMPLISHMENTS

Scituate Community Television continues to broadcast 24 hours a day, 7 days a week, 365 days a year on all THREE television channels. Scituate residents can watch SCTV at any moment to see what’s happening in Scituate’s government, its educational system and in the general public. In addition, SCTV offers nearly all of its content on multiple social media platforms to allow for a local and nationwide audience. SCTV continues to be a force on the social media front. Subscribers and viewers on all of SCTV’s social media content consistently defies normal community television standards.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected
	483,606	486,237	135,310	511,240

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
SCTV - Seth Pfeiffer, Cable TV Director									
1159510	511000	REGULAR SALARIES	\$62,974	\$67,342	\$66,086	\$74,536	\$74,536	\$0	\$8,450
1159510	513000	LONGEVITY	\$0	\$0	\$0	\$800	\$800	\$0	\$800
1159510	518000	PART-TIME SALARIES	\$25,327	\$44,302	\$47,646	\$59,121	\$59,121	\$0	\$11,475
1159510 Total		Personal Services	\$88,301	\$111,644	\$113,732	\$134,457	\$134,457	\$0	\$20,725
1159520	524200	REPAIR/MAINTENANCE OF EQUIPMEN	\$0	\$0	\$1,500	\$0	\$0	\$0	(\$1,500)
1159520	530900	TECHNICAL SERVICES	\$0	\$0	\$5,000	\$5,000	\$5,000	\$0	\$0
1159520 Total		Purchase of Services	\$0	\$0	\$6,500	\$5,000	\$5,000	\$0	(\$1,500)
1159540	542000	OFFICE SUPPLIES	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0
1159540 Total		Materials & Supplies	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0
1159580	585100	EQUIPMENT	\$14,504	\$17,202	\$150,000	\$150,000	\$150,000	\$0	\$0
1159580 Total		Capital Outlay	\$14,504	\$17,202	\$150,000	\$150,000	\$150,000	\$0	\$0
Total SCTV (159)			\$102,805	\$128,846	\$272,232	\$291,457	\$291,457	\$0	\$19,225

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT 161: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 maintain public confidence and respect for government.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL #1-CERTIFICATION PROGRAM TOWN CLERK-Continued from FY23

- A. Finalize process for Certified Massachusetts Municipal Clerk (CMMC).
- B. Complete class requirements/class credits towards certification by July 1, 2023.
- C. Additional class credits (3) are still required for certification, and will take the test again in FY2024.

GOAL #2-OFFICE REORGANIZATION AND HOUSEKEEPING

- A. Reorganize and purge office files in the fall of 2023.
- B. Continue to reorganize Town Clerk's storage section of the vault and allow for storage of election materials.
- C. The year 2023 will be a quieter time to make room for election materials and pull the older election materials that are ready for shredding. There is a public record's request to hold off on destroying any records from the Nov. 3, 2020 election until Sept. 3, 2023, which makes any additional storage a challenge.

GOAL #3-ELECTION TRAINING

- A. New election laws have passed this year in regard to early voting and voter registration deadlines.
- B. Continue training office staff and election staff in state mandated procedures will be a priority in anticipation of the 2024 Presidential Primary in late winter of 2024 (Feb/March).
- C. Training and organization are the keys to the success of every election. The security and storage of elections materials is a high priority. All these factors are necessary to maintain the integrity of elections. All elections procedures are mandated by the Secretary of the Commonwealth's office and this office strictly follows those mandates.

MAJOR BUDGET COMPONENTS

The Town Clerk's office has statutory obligations relative to conducting elections and town meetings which comes at a cost. The election laws, in regard to early voting for state and federal elections mandates the staffing of early voting whether for in-person early voting or the hiring of election workers to help with the mailing and receiving in of the "Vote by Mail" ballots contribute to the rising costs of elections. The major expenditures of the department relate to election personnel, custodial set-up and breakdown time, security details, and part-time election staff. There are additional costs relating to elections, which include ballot programming, ballot printing (for town elections), voting machine maintenance, and supplies.

The expenditures for town meetings and elections are generally fixed, however will fluctuate based on the number of these events in a given fiscal year and the amount of staff needed to conduct these events. There are two elections scheduled for FY 2024, the Presidential Primary (late winter of 2024) and the Annual Town Election (May 2024).

FY 2024 RISKS AND CHALLENGES

The biggest challenge will be the preparation for the 2024 fall elections which will begin early of FY24. This office has already set up instructional folders for those elections in the event of new office personnel.

DEPARTMENTAL ACCOMPLISHMENTS

As a result of the 2020 Federal Census, re-precincting was completed in January of 2022 with minimal changes. There were approximately 79 households along Front St., Beaver Dam Road, and Jericho Road whose precinct had changed from Precinct 4 to Precinct 6. All residents were notified in writing of the precinct changes.

The Annual Town Meeting was held on April 11, 2022. Attendance was 670 voters.

The Annual Town Election was held on May 21, 2022 with a turnout of 3,431 voters.

The State Primary was held on September 6, 2022 with a turnout of 4,489

The fall Special Town Meeting was held on September 19, 2022. Attendance was 573 voters.

The State Election will be held on November 8, 2022.

Scituate is fortunate to have incredible election workers. They are truly dedicated to the election process. Sincere thanks to all of them.

Special thanks to Assistant Town Clerk, Heather Nugent her continued support and professionalism. Part time Record's Clerk, Andrea Gillis recently completed her first year of employment in this office. Staff is dedicated to maintaining the integrity of all procedures related to the responsibilities of this office and go above and beyond in the way of customer service.

Many thanks to all Town Departments for their support, most especially DPW for their hard work, dedication and assistance with the set up and break down of elections and town meetings. The conduct of elections and town meeting requires cooperation and teamwork from many town departments which makes for successful events.

The Town Archives, under the leadership of Archivist, Jody McDonough, was awarded CPC funds and scanning was done on many years of archived vital records (births, deaths and marriages).

The Town of Scituate's historic and vital records date back to the 1600s. There continues to be many requests for archival, genealogy records and research which keeps this department very busy.

Sincere thanks and appreciation to the volunteers in the Archives for their dedication, knowledge and time.

DESCRIPTION OF REVENUE	FY21	FY22	FY23	FY24	Comments
	\$35,300.00	\$ 35.260.00	YTD-\$ 7,200.00	\$38,000.00	Projected

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Town Clerk - Kathleen Gardner, Town Clerk									
1161510	511000	REGULAR SALARIES	\$124,995	\$129,388	\$134,491	\$139,858	\$139,858	\$0	\$5,367
1161510	512000	OVERTIME	\$787	\$1,825	\$2,646	\$1,733	\$1,733	\$0	(\$913)
1161510	513000	LONGEVITY	\$939	\$550	\$550	\$550	\$550	\$0	\$0
1161510	518000	PART-TIME SALARIES	\$58,835	\$33,254	\$72,344	\$56,260	\$56,260	\$0	(\$16,084)
1161510	519100	OTHER SALARIES	\$650	\$1,250	\$1,650	\$6,550	\$6,550	\$0	\$4,900
1161510 Total		Personal Services	\$186,206	\$166,267	\$211,681	\$204,951	\$204,951	\$0	(\$6,730)
1161520	524100	OFFICE MACHINE MAINT	\$0	\$0	\$150	\$200	\$200	\$0	\$50
1161520	530800	TRAINING	\$0	\$0	\$100	\$100	\$100	\$0	\$0
1161520	531100	SUPPORT SERVICES/ELECTIONS	\$24,673	\$21,554	\$38,167	\$35,800	\$35,800	\$0	(\$2,367)
1161520	532100	CONFERENCES/MEETINGS	\$25	\$100	\$500	\$500	\$500	\$0	\$0
1161520	534300	BINDING & PRINTING	\$3,285	\$3,190	\$4,500	\$3,750	\$3,750	\$0	(\$750)
1161520	571100	MILEAGE REIMBURSEMENT	\$0	\$67	\$300	\$300	\$300	\$0	\$0
1161520	573100	PROFESSIONAL DUES & SUBS	\$203	\$226	\$405	\$405	\$405	\$0	\$0
1161520 Total		Purchase of Services	\$28,185	\$25,136	\$44,122	\$41,055	\$41,055	\$0	(\$3,067)
1161540	542000	OFFICE SUPPLIES	\$2,215	\$1,538	\$2,600	\$2,600	\$2,600	\$0	\$0
1161540	542300	ARCHIVES	\$355	\$703	\$1,000	\$1,000	\$1,000	\$0	\$0
1161540	542500	PRINTING & FORMS	\$0	\$0	\$530	\$630	\$630	\$0	\$100
1161540 Total		Materials & Supplies	\$2,569	\$2,241	\$4,130	\$4,230	\$4,230	\$0	\$100
Total Town Clerk (161)			\$216,960	\$193,645	\$259,933	\$250,236	\$250,236	\$0	(\$9,697)

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: CONSERVATION (171)

MISSION STATEMENT:

Administer and enforce the State Wetland and Rivers Protection Acts, Scituate Wetland Bylaw, and Stormwater Bylaw. Assist residents with questions and permitting. Manage public conservation land and perform outreach for education of the town's coastal and inland natural resources, and environmental issues.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Improve the permitting process:

- Ensure that the requirements of applicable state and local regulations are met.
- Increase efficiency.
- Continue to hold remote public meeting, as allowed by state legislature, to facilitate safe and convenient access to all during the pandemic.

2. Assure alterations of Scituate's Resource Areas are minimized:

- Educate residents, contractors, and town officials on the importance of complying with the Massachusetts Wetland Protection Act (WPA) and Rivers Protection Act (RPA), the Scituate Wetland Bylaw (SWB), and the State and Town's Stormwater Regulations.

3. Increase utilization of Town Open Space properties:

- Work with the Conservation Commission and volunteers to permit and construct access and parking areas, new trails, and kiosks. This project has made significant progress but additional work is required and hopeful construction will be completed within FY21.
- Help the Open Space volunteers distribute trail maps.
- Educate residents about the benefits and beauty of public land and natural resources.

4. Provide ongoing technical assistance to Planning, Building, Health, DPW and other town staff; residents, elected officials, appointed boards and committees:

- Participate in Planning and Development meetings.
- Meet with state, federal and Scituate officials (Coastal Manager, Planning, Building, Health, Fire and Public Works) to implement strategies to provide improved storm protection.
- The Conservation Department will streamline the process by offering concise guidance as to the necessary level of permitting required.
- Collaborate with the Coastal Management Officer to help maintain the current CRS Rating.
- Participate as a member of the town's Emergency Management Team to mitigate coastal impacts and refine tools for the management and regulation of coastal development in flood prone areas.
- Work with DPW to insure that public work projects in, or adjacent to, coastal and inland resource areas are performed in compliance with the applicable regulations.
- Educate the public on changing coastal needs and appropriate responses to minimize impacts from coastal storms given climate change, sea level rise and coastal erosion.

- Continue to issue Minor Activity Permits, as appropriate for work in the buffer zone or resource areas to address post severe storm cleanup.
- Review Departmental Policies and Procedures: Review file management systems, enhance accessibility of Departmental documents.

MAJOR BUDGET COMPONENTS

The Conservation Department's budget consists of the following:

- Salary for **three** member staff consisting of the Conservation Agent / Natural Resources Officer, the Coastal Management position, and the Conservation Commission Administrative Assistant;
- Postage, travel and mileage expenses, office supplies;
- Conferences and trainings for staff and Conservation Commission members;
- Administration of conservation land trusts: the Driftway Park account for maintenance and development; and the Conservation Fund for maintenance and keeping public conservation land safe and accessible.

FY 2024 RISKS AND CHALLENGES

- **Backlog of New Permit Applications.** Development continues to be very active in Scituate. An abundance of meetings regarding the proper planning of new development is very time consuming for the Conservation Agent/ Natural Resource Officer. An approximate 30% increase from fiscal 2022 has been noted. The increase is related to changes in the economy and shift to work from home since the pandemic started in March 2020.
- **Certificates of Compliance and Extension Requests.** Extreme Demand for Certificates of Compliance to close out a project with past Orders in preparation for a sale or refinance is also a very timing consuming task both administratively for the Department and for the Conservation Agent/ Natural Resource Officer to verify and sign off on old cases.
- **Violations and Enforcement.** The Conservation Commission currently has dozens of open Enforcement cases in process. These cases require a tremendous amount of time and effort to coordinate responses often including legal action. In the past, the Conservation Department employed a part-time Conservation Agent/ Natural Resource Officer at 10 hours per week to assist with the difficult ongoing and new enforcement cases. The loss of this critical part time staff continues to present a significant challenge to the Enforcement case management and progress with long standing difficult enforcement cases.
- **Office Management.** Assisting with permit application processing, entering data, providing technical assistance to residents, contractors, and Commission members, organizing and preparing for public meetings in a professional, courteous manner are just some of the duties which are performed by our Administrative Assistant, Jennifer Smith. It continues to be a challenge to manage a very busy office and permit backlog.
- **Economic Development.** Increase of commercial and residential development projects, apartment or condominium and/or affordable housing have been observed. Several 40B

projects and subdivisions are in progress and anticipated to begin permitting. These large projects bring additional burden to the office in that they are very time consuming.

- **Construction Oversight.** Dozens of properties with valid permits are under construction. Ongoing demands of construction oversight of projects to ensure project compliance is very time consuming for the Conservation Agent/ Natural Resource Officer. Lack of oversight during critical times in the construction process is a significant challenge in maintaining permit compliance.

ACCOMPLISHMENTS

Oversee permitting of work within jurisdictional areas pursuant to the Massachusetts Wetlands Protection Act, Scituate Wetlands Bylaw, Rivers Protection Act, and Scituate Stormwater Bylaw as follows:

- **68** Notice of Intents (NOI's) resulting in Orders of Conditions (OOCs) or project Denials for projects;
- **55** Requests for Determinations (RDA) for smaller projects in the outer Buffer Zone, or project with a lesser likelihood of having a direct impact;
- **38** Determinations of Applicability (DOA's) issued;
- **10** Stormwater permits;
- **21** Violations; all complaints of wetland violations on private or public land are investigated.
- **450** site visits to monitor existing permit conditions and to investigate and sign off on new permit applications and demonstrate compliance;
- **60** Minor Activity Permits for projects within the buffer zone where little or no impact is expected or to facilitate post severe storm cleanup;
- **81** Certificates of Compliance (CoC's) when a project has been performed in a manner consistent with their permit. These projects were permitted between inception of the Act in 1983 and current;
- **26** Conservation Commission Public Meetings; public hearings for permit applications; successfully transitioned to virtual hearings with minimal delay for permit applications during COVID-19 pandemic.
- **18** Extensions to Orders of Conditions
- Signoffs on ALL new permit applications of Board of Health Title V systems, Building Permit construction projects, and Planning and Zoning Board applications;
- Oversaw permitting and construction of ongoing projects
- Oversaw permitting of projects to improve water capability including and reservoir expansion, drinking water improvements, Widows Walk, Town Marina, Harbor, Schools,
- Assisted the Coastal Resource Officer with the Community Rating System (CRS) Update
- Participate in Emergency Management Team for Storm events
- Update Conservation Regulations to reflect required FEMA updated
- Work with town counsel and Wildlands Trust to create town wide Conservation Restrictions and annual open space property checks
- Participated in purchasing additional town Open Space and participated in Coastal Resiliency Grants
- Participate in EA and permitting process for Foreshore Protection projects and FEMA reimbursement
- Organized Beach Grass planting at Peggotty Beach
- Trails and kiosks
- Continue to meet remotely for public meetings

- Added meetings to accommodate uptick in permitting

DESCRIPTION OF REVENUE	FY/20	FY/21	FY/22	YTD FY/23	FY/24 Estimate
Filing Fees	\$47,310.50	\$40,584.40	\$42,039.5	\$9,157.50*	\$30,000
				*as of 9/22/2022	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Conservation - Amy Walkey, Conservation Agent and Natural Resource Officer									
1171510	511000	REGULAR SALARIES	\$184,902	\$196,208	\$223,768	\$231,666	\$231,666	\$0	\$7,898
1171510	513000	LONGEVITY	\$0	\$0	\$800	\$1,350	\$1,350	\$0	\$550
1171510 Total		Personal Services	\$184,902	\$196,208	\$224,568	\$233,016	\$233,016	\$0	\$8,448
1171520	524100	OFFICE MACHINE MAINT	\$0	\$0	\$100	\$100	\$100	\$0	\$0
1171520	530800	TRAINING	\$0	\$20	\$0	\$0	\$0	\$0	\$0
1171520	530900	TECHNICAL SERVICES	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
1171520	532100	CONFERENCES/MEETINGS	\$25	\$20	\$650	\$650	\$650	\$0	\$0
1171520	534300	BINDING & PRINTING	\$0	\$511	\$1,000	\$1,000	\$1,000	\$0	\$0
1171520	571100	MILEAGE REIMBURSEMENT	\$1,642	\$1,840	\$750	\$750	\$750	\$0	\$0
1171520	573100	PROFESSIONAL DUES & SUBS	\$30	\$20	\$1,200	\$1,200	\$1,200	\$0	\$0
1171520 Total		Purchase of Services	\$2,697	\$2,411	\$4,700	\$4,700	\$4,700	\$0	\$0
1171540	542000	OFFICE SUPPLIES	\$334	\$590	\$600	\$600	\$600	\$0	\$0
1171540	542500	PRINTING & FORMS	\$0	\$314	\$550	\$550	\$550	\$0	\$0
1171540	558100	CLOTHING	\$150	\$250	\$150	\$250	\$250	\$0	\$100
1171540 Total		Materials & Supplies	\$484	\$1,154	\$1,300	\$1,400	\$1,400	\$0	\$100
Total Conservation (171)			\$188,084	\$199,773	\$230,568	\$239,116	\$239,116	\$0	\$8,548

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: PLANNING

MISSION STATEMENT: The mission of the Planning Department is 1) to ensure new development and redevelopment 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; and 3) to provide sound professional advice and technical expertise to interested citizens and officials as related to Planning Board applications, planning matters and land use in Scituate.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Implement Recommendations of the Master Plan
 - A. Development of bylaw changes to insure best approaches to land use management – consider common driveway bylaw refinements, potential parking refinements, consider floor area ratio and/or lot coverage/land clearing bylaw, and bylaws to allow residential development under more circumstances.
2. Implement zoning for North Scituate and Greenbush.
 - A. Meet with stakeholders to discuss upcoming development projects and future applications.
3. Ensure land use regulations are applied fairly and consistently, and in a manner, which protects the Town and other stakeholders.
 - A. Invite proponents of large projects to meet with the Development Review Team prior to submitting applications to identify any important issues early on.
 - B. Meet with project proponents prior to filing to assist in bylaw interpretations and requirements.
 - C. Standardize procedures to simplify administration and enforcement of permitting requirements.
 - D. Attend site visits with our consulting engineers to make sure projects are constructed per their approved conditions.
 - E. Update Stormwater Regulations to go along with General Stormwater Bylaw.
 - F. Review medicinal marijuana bylaw and marijuana definitions
4. Review Departmental Policies and Procedures.
 - A. Review file management systems.
 - B. Enhance accessibility of departmental documents.

MAJOR BUDGET COMPONENTS

The major budget components of the Planning Department are personnel salaries, technical services, professional memberships and/or dues, support conferences/meetings, and printing/binding. Zoning Bylaws and maps are reprinted from our budget when changes occur.

FY 2024 RISKS AND CHALLENGES

The Planning Department helps maintain a high-quality built environment in the Town of Scituate which provides strong tax revenue to support local government services and preserves the character that defines the Town and has strong appeal to many residents. The primary risks and challenges facing the Planning Department are described in detail below.

Land Development

The Planning Board receives more and more applications for development on marginal land, where it is frequently difficult to achieve good access, percs, drainage, and sufficient developable land area. There are many small (5,000 - 10,000 sq. ft.) lots in Scituate and neighbors are legitimately concerned about problems from increased density, increased lot coverage, intensification of use from raze and reconstruction, construction activity, stormwater and other impacts of development. Demolition of smaller homes and replacement with much larger structures along the shore, and throughout Scituate, exacerbates the problem and intensifies development in areas that may be inappropriate due to flooding or demands on emergency services. With Scituate's high-water table and tight soils, stormwater management is very challenging, and is a major concern of residents. Developers want to maximize site development to the fullest extent possible despite problematic existing conditions.

Enforcement of Permit Conditions

The Planning Department works hard to administer and enforce bylaw and permit conditions so that Scituate remains a desirable community where people want to live and work. There is not enough time or manpower to enforce all permits issued by the Planning Board or Town Planner, thus only major items are enforced with some projects being neglected. More time is now required for Planning sign off on building and occupancy permits with the building department software and directive that all new land development projects and Planning Board permit projects be signed off on due to building permits being given without Planning Board knowledge. A while back, some additional field help was given to the Planning Department for enforcement of permits.

Residential Taxes

Residential properties bring the Town tax revenue, but they also come with costs for schools and services, so there is an inherent risk in maintaining a tax base which is largely residential. Other towns are closer to major highways and population centers and may be more competitive in attracting new business. The Planning Department works with developers to create vibrant villages that encourage more commercial and pedestrian friendly development.

DEPARTMENTAL ACCOMPLISHMENTS

- Implementing a new Village Center and Neighborhood District Zone and Zoning for North Scituate.
- Implementing new Village Center and Neighborhood District zoning in Greenbush on multiple projects.
- Worked with Planning Board, DPW and Town Administrator on a broad range of municipal infrastructure issues in Greenbush to plan for future.
- Working with Drew Co. to implement mixed-use development in upper MBTA parking lot in Greenbush. Construction expected to be complete in spring 2023.

- Administered development approvals by the Planning Board. This included developing agendas; addressing concerns of abutters, coordinating work of consulting engineers, coordinating with applicants, completing minutes, monitoring legal timeframes, completing legal forms, drafting findings, conditions and motions. Filed decisions and conducted site inspections. Made recommendations on all major development applications requiring Planning Board approval.
- Implemented regular meetings of the Development Review Team.
- Produced lot shape bylaw for Town Meeting 2022. Waiting for approval by Attorney General.
- Produced recreational marijuana bylaw which was denied by Town Meeting 2022.
- Produced minor changes to Village Center and Neighborhood District bylaw including setback/stepback and penthouses at Special Town Meeting 2022. Waiting for Attorney General approval.
- Updated the Master Plan in FY20-21. Working on implementation.
- Managed active construction sites including Seaside at Scituate by Toll Brothers, Curtis Estates, the Residences at Driftway Place - SkySail, 48 New Driftway, 18 Ford Place, 485 Country Way, 6 MacDonald Terrace.
- Organized stormwater working group and consultant to draft changes to Stormwater Regulations.
- Implementing an inclusionary zoning bylaw.
- Updated the Subsidized Housing Inventory (SHI) for Scituate.
- Implemented many stormwater and accessory dwelling special permits.
- Held several informal discussions regarding potential new developments.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Application Fees	\$8,450.72	\$16,699.24	\$3,627.20	\$5,000.00	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Planning - Karen Joseph, Town Planner									
1175510	511000	REGULAR SALARIES	\$155,937	\$229,586	\$251,872	\$255,223	\$255,223	\$0	\$3,351
1175510	513000	LONGEVITY	\$800	\$1,100	\$1,650	\$1,650	\$1,650	\$0	\$0
1175510 Total		Personal Services	\$156,737	\$230,686	\$253,522	\$256,873	\$256,873	\$0	\$3,351
1175520	524100	OFFICE MACHINE MAINT	\$125	\$125	\$125	\$125	\$125	\$0	\$0
1175520	530900	TECHNICAL SERVICES	\$525	\$6,250	\$6,000	\$6,000	\$6,000	\$0	\$0
1175520	532100	CONFERENCES/MEETINGS	\$40	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
1175520	534300	BINDING & PRINTING	\$72	\$2,262	\$1,100	\$1,100	\$1,100	\$0	\$0
1175520	534600	LEGAL ADVERTISING	\$0	\$0	\$75	\$75	\$75	\$0	\$0
1175520	571100	MILEAGE REIMBURSEMENT	\$14	\$337	\$500	\$500	\$500	\$0	\$0
1175520	573100	PROFESSIONAL DUES & SUBS	\$260	\$154	\$850	\$850	\$850	\$0	\$0
1175520 Total		Purchase of Services	\$1,035	\$9,127	\$9,650	\$9,650	\$9,650	\$0	\$0
1175540	542000	OFFICE SUPPLIES	\$463	\$424	\$1,200	\$1,200	\$1,200	\$0	\$0
1175540 Total		Materials & Supplies	\$463	\$424	\$1,200	\$1,200	\$1,200	\$0	\$0
Total Planning (175)			\$158,236	\$240,238	\$264,372	\$267,723	\$267,723	\$0	\$3,351

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: ZONING BOARD OF APPEALS 176

MISSION STATEMENT:

The mission of the Zoning Board of Appeals is to fairly and impartially review and rule on matters which require relief from the Town Zoning Bylaws or for which the Bylaws designate the Board as the source of necessary permits and/or findings. Key to this process is the provision of a public forum where projects are presented and commented upon. The Board seeks to incorporate this commentary in combination with the Bylaw language, Massachusetts statute and relevant examples of case law to arrive at equitable and sensible decisions. In addition, the Board is charged with oversight of all 40B Affordable Housing projects which come before the Town, from the initial filing, through the public hearing process and pre-construction review and permitting, to completion of construction and final documentation.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL:

The Board seeks to decide each application before the Board in a manner consistent with Town regulations and in accordance with the language of the Zoning Bylaws, relevant State statutes and applicable appellate law. The Board seeks to comply with all rules and regulations governing public meetings and conduct meetings in an atmosphere of open discussion, respect and professionalism. The Board seeks to arrive at well founded decisions based on fact and precedent that will be upheld in case of appeal.

OBJECTIVE:

Hold public hearings that are inclusive and accepting of all who come before the Board, whether an applicant, a proponent of the matter or someone who objects. Provide an open forum for discussion of all aspects of the project at hand. Treat all parties with respect and insure that interaction among the parties is respectful. Apply the proper statutes in in a fair and impartial manner. Render timely decisions.

MAJOR BUDGET COMPONENTS

The major budget component for Department 176 is personal services, composed of regular salaries and overtime salaries deriving from attendance at night meetings. Mailing costs have been removed from the Department budget. However, mailing supplies and clerical materials remain a line item.

- Personnel expenses – 96%
- Other expenses (supplies, etc.) – 4%

FY 2024 RISKS AND CHALLENGES

As well as hearing and deciding upon a typically increasing number of individual cases, the Board will be engaged in a 40B project consisting of single and duplex structures with a total unit count in the mid-30's. This development, tentatively named the Cottages at Old Oaken Bucket, began in FY 23 but carries over and will be completed in FY 24. It is located to the south of Old Oaken Bucket Road near the intersection with Maple Street.

DEPARTMENTAL ACCOMPLISHMENTS

- During FY 23 the Board presided over the initiation of a new 40B project, the Cottages at Old Oaken Bucket, described in the previous section. The requisite public hearings were held; the Town engineering team and project engineering team met several times to discuss and refine the site design; the Town’s Conservation and Health Officers consulted with the State DEP on matters of environmental protection and quality to arrive at an acceptable plan. Project conditions were drafted and other paperwork finalized. All of this work was administered and overseen by the Board.
- During FY 23 the Board and staff administered the closeout phase of two substantial 40B projects – Herring Brook Meadow (renamed The Sanctuary at Herring Brook) and Stockbridge Landing. Together these will add 77 units to the Town’s affordable housing stock.
- Board input, deliberation and decisions on many other projects facilitated a great deal of smaller scale development, both residential and commercial, which, in aggregate, significantly enriched the Town’s civic environment and added to the tax base.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
	\$10,700.00	\$10,600.00	\$3,100.00	\$12,400.00	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Zoning Board of Appeals - Robert Vogel, Building Commissioner and Zoning Enforcement Officer									
1176510	512000	OVERTIME	\$344	\$363	\$1,033	\$1,200	\$1,200	\$0	\$167
1176510	518000	PART-TIME SALARIES	\$14,247	\$23,708	\$24,750	\$26,048	\$26,048	\$0	\$1,298
1176510 Total		Personal Services	\$14,591	\$24,072	\$25,783	\$27,248	\$27,248	\$0	\$1,465
1176520	532100	CONFERENCES/MEETINGS	\$0	\$0	\$150	\$150	\$150	\$0	\$0
1176520	573100	PROFESSIONAL DUES & SUBS	\$169	\$152	\$400	\$400	\$400	\$0	\$0
1176520 Total		Purchase of Services	\$169	\$152	\$550	\$550	\$550	\$0	\$0
1176540	542000	OFFICE SUPPLIES	\$548	\$786	\$550	\$550	\$550	\$0	\$0
1176540 Total		Materials & Supplies	\$548	\$786	\$550	\$550	\$550	\$0	\$0
Total ZBA (176)			\$15,308	\$25,009	\$26,883	\$28,348	\$28,348	\$0	\$1,465

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Economic Development Commission 182

MISSION STATEMENT:

The mission of the Economic Development Commission is to enhance the existing business community, attract new business and 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 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Continue to carry out recommendations of Visioning Plans for Greenbush and North Scituate.
2. Continue program for creating a Scituate brand to more fully market the Town to visitors, potential customers and new businesses.
3. Encourage villages to develop new, low cost programming to entice residents to engage with local business, attract visitors to the Town in all seasons. Pursue comprehensive long-range planning to guide the actions of the community and insure the best approaches to land use management.
4. Consider requests to fund economic development initiative from other Town agencies

MAJOR BUDGET COMPONENTS

The EDC's budget includes three basic components: to encourage new business development in Scituate's village centers, to continue the ongoing branding of Scituate, to help the villages develop programs that attract residents along with visitors and create vibrant communities and to fund a number of other activities that cannot be foreseen, but that support the overall economic development of the Town.

Most tasks are carried out by one or more consultants, who are overseen by the EDC. Costs include consultant contracts, printing, mailing RFP's and contracts, and similar items.

FY 2024 RISKS AND CHALLENGES

Economic development is a key source of revenue through contribution to the tax base. If this contribution is not realized, the Town risks a reduction in services including schools, public safety and other essential government functions. If branding is not continued, the Town risks both losing actual customers and showing a lack of commitment to a visible Town program. Imperative to the success of town branding is the support of local events, town promotion/marketing and public improvements all for the best interest of residents and visitors alike. Investing in Scituate's tourism industry will not only increase attendance at tourism related venues, but additionally contribute to the general services within the town, including but not limited to basic services such as gas stations,

grocery stores, restaurants, salons etc. Thus increased visitor attendance will increase the tourism industry's contribution to Scituate's economy and tax base overall.

For FY 2024, EDC will develop a grant application requirement for any qualifying entity that wishes to apply for a specific event or project that fits into the guidelines as designed by EDC in collaboration with town administrator.

DEPARTMENTAL ACCOMPLISHMENTS

- EDC completed the Scituate Loves Local campaign that successfully coordinated efforts to support local business. SLL brought together the business community, the established business organizations and local residents in the joint effort to promote initiatives and best business practices.
- The formation of the Scituate Visitors Center was a direct result of the work that was done thru SLL. EDC lead the committee as they developed into a 5013c and funded the development of the website. The mission for the Scituate Visitors Center is to promote Scituate as a travel destination, improve the quality and quantity of the visitor experience and boost the local economy.
- While encouraging business and residents to collaborate, EDC has built a strong relationship with the business community and participates on many of the other town committees. By demonstrating a desire to be active in many aspects of the community, our work has resulted in the recognition of tremendous opportunities for working together towards the same goals.

DESCRIPTION
OF REVENUE

FY20

FY21

FY22
YTD

FY23
Projected

Comments

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Economic Development Commission - Sue DiPesa, Chair									
1182520	530900	TECHNICAL SERVICES	\$9,826	\$45,206	\$46,000	\$46,000	\$46,000	\$0	\$0
1182520 Total		Purchase of Services	\$9,826	\$45,206	\$46,000	\$46,000	\$46,000	\$0	\$0
Total Economic Development Commission (182)			\$9,826	\$45,206	\$46,000	\$46,000	\$46,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 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.

FY 2024 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. The Town meets annually with MIIA to discuss best practices and review coverage limits and options.

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. The Financial Forecast Committee has incorporated a 10% increase in the line for FY24. The Town has received \$47,963 in credits towards its premiums in FY23 for prompt payment, various incentives and participation in loss prevention measures and will continue that in FY24. The Town also will maintain its cyber security and drone insurance. The Town has been pursuing quotes with other insurers and moved some lines to other providers for greater savings.

MAJOR BUDGET COMPONENTS

This line item includes: Property/Crime/Inland Marine Damage Insurance, General Liability Insurance, Automobile, Professional Liability (public, school law), Excess Liability, Cyber Security, Drone, Flood (limited locations), Notarial services, Police and Fire Accident and related coverages. 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 lines of insurance we carry.

FY 23 RISKS AND CHALLENGES

With MIIA we have a strong Loss Control Program with quarterly inspections and regular meetings of a Safety Committee. Annually the statement of values and fleet listings are returned to departments to verify. An examination of coverage levels and deductibles is ongoing to mitigate increasing costs.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
General Liability & Proprty Insurance - James M. Boudreau, Town Administrator									
1192570	574000	LIABILITY/PROPERTY INSURANCE	\$763,050	\$867,934	\$999,983	\$1,099,981	\$1,099,981	\$0	\$99,998
1192570 Total		Insurance	\$763,050	\$867,934	\$999,983	\$1,099,981	\$1,099,981	\$0	\$99,998
Total General Liability & Property Insurance (192)			\$763,050	\$867,934	\$999,983	\$1,099,981	\$1,099,981	\$0	\$99,998

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: POLICE (210)

MISSION STATEMENT:

Continually strive to ensure public safety by providing responsive, professional and compassionate police service to our residents, businesses and visitors in a manner which is fair, impartial, transparent and consistent. We do this by promoting community-based policing in collaboration with our citizens, schools and municipal partners.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- Develop and Expand Programs focused on Community Collaboration and Engagement
 - Establish “*Community Impact Unit*” with officers specifically trained and assigned to foster community relations and address targeted concerns and interests within the community. (1st Qtr.)
 - Work in partnership with Scituate Public Schools and community stakeholders in the development, implementation and funding of interactive youth programs (On-Going.)
 - Expand and strengthen Scituate Police and Neighbors (SPaN) groups (On-Going)
- Define and Expand department technological capabilities
 - Identify and implement a replacement Computer Aided Dispatch (CAD) / Records Management System (RMS) (4th Qtr.)
 - Identify and implement a Critical Incident Management solution (4th Qtr.)
 - Increase the department’s cyber related crime response capabilities (2nd Qtr.)
- Develop Department Policies and Procedures
 - Continue the review and development of policies for MPAC Accreditation (On-Going)
 - Conduct reviews of policies, procedures and training programs to maximize the benefits of Massachusetts Inter-local Insurance Association (MIIA) programs and reduce overall department liability. (On-Going)
 - Achieve Accreditation through the Massachusetts Police Accreditation Commission (MPAC) (4th Qtr.)
- Execute Officer Wellness and Development Initiatives
 - Identify and implement peer support and critical incident programs in furtherance of officer wellness. (1st Qtr.)
 - Provide Supervisory and Leadership training through the FBI Law Enforcement Executive Education Develop Association (LEEDA) and IACP platforms. (On-Going)
 - Continue the department’s commitment of training in Advanced Applied Patrol Procedures & Basic SWAT/Entry-Team in partnership with the METRO Law Enforcement Council (On-going)

MAJOR BUDGET COMPONENTS

Administration: The Chief, Deputy Chief, Administrative Assistant, and Records Clerk make up this function. Other officers throughout the department assist by providing operational redundancy to the administrative functions. Administration manages the budget, creates policy and procedures, oversees record keeping and ensures proper staffing.

Patrol: This function is managed by a Lieutenant Watch Commander. Five Sergeants provide patrol supervision for 25 Patrol Officers scheduled across three shifts daily. In addition, the Patrol Lieutenant oversees the department's compliment of part-time Police Officers.

- **New Officer Request:** As detailed in the FY2024 Risks and Challenges section, the department has identified a need to change our operational and staffing models. In order to provide safe, appropriate and community focused policing, the department seeks to add seven full-time officers to the existing compliment of 37 full-time officers.

Specialist: This function is managed by a Lieutenant in charge of Special Operations. The department's full-time specialized functions include Detectives, Criminal Prosecution, School Resource, Traffic Enforcement, Special Operations and Natural Resources. Additionally, there are a number of part-time specialist functions within this purview including social service and community engagement, evidence management, special event planning, K-9, fleet management, firearms, field training, dive and maritime response.

Investigations: This function falls under the general oversight of the Special Operations Lieutenant; with day-to-day operations and METRO assignments managed by a Detective Sergeant. There are two full-time detectives assigned to the Detective Bureau. The detectives work collaboratively with federal drug and cyber tasks forces, the Old Colony Police Anti-Crime Task Force, Massachusetts State Police and other federal law enforcement agencies.

FY2024 RISKS AND CHALLENGES

The department continues to adjust to a changing landscape in the wake of police reform legislation which was signed into law in December 2020. As with many employment sectors, identifying, training, and retaining qualified staff is a significant challenge. In law enforcement, this challenge appears amplified by a diminished pool of candidates who possess a desire to enter the profession.

Historically, for departments such as Scituate, a roadmap existed which provided interested candidates with a pathway towards a career in policing. Qualified candidates could be vetted, trained, assessed, and developed towards full-time officer status. This process served a mutually beneficial purpose of providing temporary/seasonal staffing while creating a feeder system for filling permanent positions with appropriate

candidates. Due to changes promulgated through reform, that feeder system is drying up, necessitating a revision in the staffing paradigm for the department.

Our community's continued growth is exemplified through the development of larger-scale residential and mixed-use projects, a steady increase in special events filling the calendar of almost every fair-weather weekend, and the increased seasonal impact on our beaches, waterways, and business districts. Each of these factors further reinforce the community's demand for appropriate law enforcement staffing.

Historically, we have utilized temporary staff, both from within our department, as well as from the Plymouth County Sheriff's Department, to augment our patrols and provide necessary public safety resources. As the landscape has shifted, we are now increasingly reliant on establishing a more robust full-time complement of officers to ensure appropriate staff is available and balance the relationship between staffing supply and demand.

Another impact of the shifting landscaping of policing is the competitive nature of staffing. With fewer officer candidates available, police departments are now in a position where they must compete for trained and qualified officers. Ensuring that we put forth the best trained, equipped, and led department not only benefits the constituents that our officers serve but also helps to ensure, coupled with a compensation package that is truly competitive with our comparable agencies, that we attract and retain the best officers.

Additionally, we have recognized the substantial need to provide more comprehensive coverage within and engagement of, our school district. Currently, we have one School Resource Officer to handle six physical locations serving a student population of nearly 3,000. The vast majority of our SRO's time is spent at the high school, often dealing with complex investigations that involve the Department of Children and Families, and the Plymouth County District Attorney's Office. This disproportionate distribution of services leaves our other schools lacking the coverage and proactive engagement that they should be receiving.

As the department continues its professional evolution, moving closer to achieving accreditation and following the regulatory mandates as set forth through the Massachusetts Peace Officer Standards and Training Commission (POST), we will experience significant growth of administrative requirements. While these changes help to raise the professional bar of the department and help to abate liability concerns, there will be a significant additional administrative workload that must be managed.

Each of these challenges have a direct correlation to perhaps the greatest underlying challenge which is budgetary. Whether regulatory, training, staffing or equipment, each requirement comes with a financial obligation which must be met or mitigated.

DEPARTMENT ACCOMPLISHMENTS

Over the past year, the department has continued its commitment to officer training and development. Our initiatives have been in support and in line with the strategic goals of the department and community needs; including response to active shooter events through multi-agency coordination, and collaborative training and drills with the Scituate Public Schools. We have conducted department-wide training on officer mental wellness and critical stress management, response to emergencies involving the mentally ill, cultural competency and response to mass gatherings, de-escalation and use of force, and legal concepts.

Each of our first-line supervisors has now completed 72 hours of advanced command and supervisory leadership training through FBI-LEEDA, the FBI's Law Enforcement Executive Development Association.

Through our commitment to the International Chiefs of Police Association's (IACP) One Mind Campaign, the department has reached a significant milestone with 20% of the department trained in the Crisis Intervention Team (CIT) model. Additionally, we are nearly halfway through the remaining training goal of 80% of the department in Mental Health First Aid.

The department recently graduated three new officers from the Municipal Police Training Committee's (MPTC) Randolph Police Academy, with each capturing a top honor award including highest academic achievement, superior physical fitness, as well as marksmanship, and emergency vehicle operations.

Through the diligent work of our officers, the department has been very fortunate to be the recipient of several state and federal grants. For example, our traffic safety initiatives have benefited from additional funding for targeted traffic enforcement and safety equipment such as digital fixed and portable radar signs.

Our waterways will be safer soon as well, following the award of a significant Homeland Security Grant which will provide funding for an upgraded patrol boat for the Marine Unit.

In addition to our river patrol boat, which was purchased this past year via drug asset forfeiture funds, the department will now be significantly better equipped to provide necessary public safety and law enforcement services on our waterways.

The department has undertaken several initiatives to help protect our officers and provide tools for them to more safely deliver public safety service. Funded in part through state and federal grant programs, the department has issued each of our officers with a new ballistic patrol vest.

Additionally, we have also purchased new advanced ballistic kits for enhanced protection during active shooter / critical incident events.

As part of an ongoing initiative, every officer will be issued a new TASER, providing an additional less lethal force response option; which improves the safety of the officer and offender. These upgraded devices work in conjunction with a new virtual reality training

simulator, providing officers with the capability to experience enhanced, real-life scenarios through computer-generated interactions.

The department has implemented several projects leveraging technological solutions to improve officer efficiency in the field. The first, e-Ticketing, utilized grant funds from the Executive Office of Public Safety for the installation of mobile printers in all of our line cruisers.

Officers now have access through the web-enabled DCJIS portal to issue and print motor vehicle citations. The second, our Automated License Plate Recognition (ALPR) and Parking Management project, provides officers with the functionality to automatically scan vehicles within designated parking areas and flag improperly permitted offenders. Utilizing the mobile printers in the cruisers, or via hand-held devices, officers can now electronically generate parking citations.

DESCRIPTION OF REVENUE	FY22	FY23 YTD	FY24 PROJECTED
911 Training Grant	\$38,274.76	-	-
911 Equipment Grant	\$59,884.00	-	-
Highway/Traffic Enforcement Grants			-
<i>Road Safety Grant</i>	\$19,992.00	-	-
<i>Shared Streets Grant</i>	\$46,686.95	-	-
<i>Road Safety Grant</i>	\$29,950.00	-	-
<i>Municipal Road Safety</i>	-	\$29,950.00	-
Coronavirus Emergency Grant	\$49,925.00	-	-
Homeland Security/Port Security	\$0.00	\$437,251.00	-
Detail Administration Fees	\$60,979.86	\$9,696.42	-
Firearms Permit Fees	\$4,875.00	\$1,325.00	-
Community Service K9	\$5,000.00	-	-
Report Fees	\$290.00	\$170.00	-
K9 Donations	-	\$600.00	-
Property Room	\$1,300.00	\$1,300.00	-
Court Fines	\$200.00	\$200.00	-
Animal Control Violations	\$350.00	\$100.00	-
Town By-Law Violations	\$4,600.00	\$600.00	-

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Police - Mark Thompson, Chief of Police									
1210510	510000	NEW PERSONNEL REQUESTS	\$0	\$0	\$0	\$556,986	\$0	(\$556,986)	\$0
1210510	510001	NEW PERS-BENEFITS IMPACT	\$0	\$0	\$0	\$157,571	\$0	(\$157,571)	\$0
1210510	511000	REGULAR SALARIES	\$2,455,695	\$2,583,534	\$2,652,319	\$2,791,496	\$2,791,496	\$0	\$139,177
1210510	512000	OVERTIME	\$461,316	\$508,825	\$538,570	\$560,877	\$560,877	\$0	\$22,307
1210510	513000	LONGEVITY	\$15,825	\$15,220	\$18,324	\$17,950	\$17,950	\$0	(\$374)
1210510	514000	EDUCATIONAL INCENTIVE	\$228,818	\$285,455	\$409,845	\$439,223	\$439,223	\$0	\$29,378
1210510	515000	HOLIDAY PAY	\$98,091	\$102,839	\$108,569	\$109,800	\$109,800	\$0	\$1,231
1210510	516000	SHIFT DIFFERENTIAL	\$60,362	\$61,205	\$80,043	\$84,922	\$84,922	\$0	\$4,879
1210510	517000	SPECIAL EMPLOYEE	\$12,000	\$6,000	\$10,000	\$16,000	\$16,000	\$0	\$6,000
1210510	517500	WELLNESS/FITNESS	\$39,850	\$39,600	\$46,200	\$46,200	\$46,200	\$0	\$0
1210510	518000	PART-TIME SALARIES	\$85,345	\$99,543	\$30,000	\$66,129	\$66,129	\$0	\$36,129
1210510	519000	SEASONAL SALARIES	(\$720)	\$0	\$48,600	\$17,280	\$17,280	\$0	(\$31,320)
1210510	519100	OTHER SALARIES	\$567	\$378	\$563	\$513	\$513	\$0	(\$50)
1210510 Total		Personal Services	\$3,457,150	\$3,702,599	\$3,943,033	\$4,864,947	\$4,150,390	(\$714,557)	\$207,357
1210520	524100	OFFICE MACHINE MAINT	\$20,351	\$23,757	\$34,338	\$38,789	\$38,789	\$0	\$4,451
1210520	524200	REPAIR/MAINT PROP/EQUIP	\$2,586	\$964	\$2,750	\$2,750	\$2,750	\$0	\$0
1210520	524500	VEHICLE SERVICE	\$19,631	\$32,634	\$24,375	\$28,314	\$28,314	\$0	\$3,939
1210520	527100	RENTALS EQUIP/FACILITIES	\$16,393	\$15,886	\$18,490	\$19,792	\$19,792	\$0	\$1,302
1210520	530900	TECHNICAL SERVICES	\$20,086	\$10,495	\$8,450	\$9,472	\$9,472	\$0	\$1,022
1210520	531100	SUPPORT SERVICES	\$24,495	\$21,900	\$20,992	\$20,992	\$20,992	\$0	\$0
1210520	532100	CONFERENCES/MEETINGS	\$0	\$453	\$750	\$750	\$750	\$0	\$0
1210520	538100	LAUNDRY SERVICE	\$12,400	\$13,600	\$14,000	\$14,800	\$14,800	\$0	\$800
1210520	571100	MILEAGE REIMBURSEMENT	\$615	\$1,967	\$3,000	\$3,000	\$3,000	\$0	\$0
1210520	573100	PROFESSIONAL DUES & SUBS	\$10,505	\$9,455	\$10,000	\$12,850	\$12,850	\$0	\$2,850
1210520 Total		Purchase of Services	\$127,063	\$131,111	\$137,145	\$151,509	\$151,509	\$0	\$14,364

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
1210540	542000	OFFICE SUPPLIES	\$3,917	\$5,448	\$6,900	\$7,041	\$7,041	\$0	\$141
1210540	542300	SPECIAL AGENCY SUPPLIES	\$14,410	\$25,445	\$41,000	\$41,000	\$41,000	\$0	\$0
1210540	542500	PRINTING & FORMS	\$3,713	\$1,636	\$3,870	\$3,870	\$3,870	\$0	\$0
1210540	548000	VEHICLE SUPPLIES	\$41,388	\$36,719	\$37,800	\$43,470	\$43,470	\$0	\$5,670
1210540	548100	FUELS & LUBRICANTS	\$0	\$217	\$0	\$0	\$0	\$0	\$0
1210540	550000	MEDICAL SUPPLIES	\$4,686	\$5,611	\$9,150	\$9,150	\$9,150	\$0	\$0
1210540	558100	CLOTHING	\$36,108	\$38,420	\$35,300	\$35,300	\$35,300	\$0	\$0
1210540 Total		Materials & Supplies	\$104,222	\$113,497	\$134,020	\$139,831	\$139,831	\$0	\$5,811
1210580	585100	EQUIPMENT	\$172,842	\$203,494	\$203,820	\$330,070	\$279,470	(\$50,600)	\$75,650
1210580 Total		Capital Outlay	\$172,842	\$203,494	\$203,820	\$330,070	\$279,470	(\$50,600)	\$75,650
Total Police (210)			\$3,861,275	\$4,150,700	\$4,418,018	\$5,486,357	\$4,721,200	(\$765,157)	\$303,182



Town of Scituate Request for New Personnel FY24 Budget Cycle

Please submit this form if you are seeking new personnel in your department for FY 2024. One form should be submitted for each change requested.

Position

Hours per pay period

FT

PT (less than 35 hours)

Hourly Rate

Bargaining Unit/Grade & Step

Salary Impact

hours per week x hourly rate x 52.2 weeks

Medicare Impact

1.45% x salary impact

Pension Impact (if over 20 hours)

9% x salary impact plus 2% x salary impact over \$30,000 (For \$50,000; 9% x \$50,000 plus 2% x \$20,000)

Benefits Impact (if over 20 hours)

Assume \$16,231 for health & life insurance

Educational/Safety Requirements

Required training or outfitting costs (i.e. police academy/turnout gear)

Technology Costs

New laptop (\$1,200), cell phone/tablet (\$1,000)

Other Contractual Costs

Uniform allowance, stipends, etc....

Total Cost Impact

Justification (stay within box limits):

Offsetting Revenues (source and amount)

Requestor's Name

Date

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: FIRE

MISSION STATEMENT:

The Scituate Fire Department is committed to providing the citizens, business owners, 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, hazardous materials response, emergency management, and to coordinate with our Communications Center for the most efficient and effective response to emergencies.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL: To improve our active shooter capabilities for our department

1. Apply for grants to increase our ballistic gear necessary for an effective response
2. If a grant is awarded select the best gear with funds available
3. Continue to train on our active shooter response with this new gear
4. Coordinate with SPD in a coordinated training for an active shooter event

GOAL: To reorganize and establish an effective CERT Team (Citizens Emergency Response Team)

1. Select a CERT Team coordinator
2. Send the new coordinator to the DFS CERT program training
3. Recruit and advertise for new team members
4. Train all members on first aid, shelter operations, and other CERT team expectations
5. Include the team in any future shelter activations and other team needs

GOAL: To manage our operations and maintain our level of emergency service during the ongoing COVID-19 pandemic.

1. Monitor and adjust our response protocols and guidelines as we enter the third phase of this pandemic
2. Update our policies and objectives as we receive changes from the CDC and state agencies.
3. Keep our personnel healthy with guidelines to promote good hygiene, clean stations, and comply with strict response protocols to minimize any chance of disease spread.
4. Utilize the available resources to promote a clean working environment for our stations and fire apparatus.

GOAL: To increase the generator power capability of the new Gates Jr. High to become the primary shelter location

1. To coordinate with the Gates generator vendor to establish a plan and cost to increase the power capacity
2. Pursue grant opportunities to acquire the necessary funds needed to increase the power capacity
3. If the grant is awarded establish the procurement and bid documents to hire the appropriate contractor

4. Continue to adopt the guidelines provided by the CDC and MEMA as they pertain to shelter operations during a pandemic.

MAJOR BUDGET COMPONENTS

The majority of the fire department budget is personnel (95.6%). The management of the contractual time off while effectively estimating retirements, potential sick, and injury leave is an annual challenge due to the need of filling these vacancies with overtime. Hiring paramedics has become more challenging than ever with less paramedics available to hire. The equipment and supplies along with purchase of services will vary each year pending any equipment that may need to be serviced or replaced. We continue to search for grant opportunities to improve the service and reduce the tax burden to our citizens.

Programs: Fire Prevention, SAFE, Sr. SAFE, CERT, CPR and First Aid classes.

Personnel Budget: 95.63%

Equipment and Supplies: 2.99%

Purchase of Services: 1.38%

FY 2024 RISKS AND CHALLENGES

COVID-19 continues to challenge all of us again this year, though with reduced anxiety as we learn to accept it as part of our everyday lives. Public safety personnel will continue to make the necessary adjustments in our daily routines and emergency response. The initial ongoing changes in policies as well as having enough PPE were challenging but we were able to accomplish our mission with no disruption to the service we provide. I would like to recognize all of our firefighters for their exemplary work to overcome the many obstacles this pandemic has and continues to give us. As the ongoing pandemic will affect all of us we will continue to provide the highest level of service to our citizens.

The challenge of staying within the budget is ongoing. Members retiring, out on injured on duty leave (IOD) as well as extended illness in conjunction with contractual time off, continue to create overtime challenges. Though we continue with our hiring efforts, we currently have one firefighter out on long term leave and five vacant positions that need to be staffed on a weekly basis. We have hired five new firefighters/paramedics this past year to fill retirement positions. Three of these hires are trained and on shift, the remaining two will be trained and ready for full duty by February 2023.

Coastal storms require significant coordination with local and state resources, as well as utility companies to ensure all of the demands of emergency services are met. We are looking to meet the potential challenges of a large-scale storm with extended power outages and high demand for sheltering. We have expanded our sheltering capabilities from the high school to include the Gates Jr. High School giving us two locations to host large numbers of residents if needed. We are pursuing grant opportunities to improve the shelter capabilities at the new gates Jr. High. The new Senior Center is now included in our shelter plans. This location will be used for smaller demands in sheltering. It is also utilized as a warming and cooling center with its full backup generator capabilities.

We continue to provide a proactive fire prevention program including our SAFE program which educates our elementary school children about fire safety. With the pandemic in a reduced phase we were able to get back to training in person to all Scituate schools. We have also restored our annual SAFE open house which continues our education of school children at our fire station #3. This year the open house is scheduled for October 29th.

We strive to meet the recommendation of our Emergency Services Consulting International (ESCI) fire department analysis, with a dedicated training and fire prevention officer. With the increase in demands of our EMS program and the reduced incidence of fires we need to enhance our fire ground training in a more comprehensive and consistent manner. The Scituate Fire Department management staff is well below the ratio for a department operating a full time EMS program according to this report. A full-time combined training and fire prevention officer would reduce the high work load and provide more consistent and effective training program as well as a more responsive and efficient fire prevention program.

We continue to work on FEMA reimbursements for our coastal damage from our recent coastal storms. We are currently in the process of permitting and meeting the various requirements set by multiple state and federal agencies. We anticipate construction and the rebuilding of several stone revetments starting in the spring of 24'. There are four coastal locations with multiple storm claims, the largest being Third Cliff. Unfortunately, this is an extremely long process, especially with the environmental requirements of (CZM) Coastal Zone Management, US Corps of Engineers, and FEMA.

We are continuing our annual active shooter training this fall with all fire and police personnel invited to take part. Our department was able to purchase five sets ballistic protective gear out of our annual budget. We are actively pursuing grants for additional equipment. We continue to improve the coordination of our fire and police departments so we are best prepared in case of an intrusive event or any similar situation in Town as well as an event involving mutual aid. This is an ongoing challenge for public safety and the annual training will continue to improve our coordinated response to this type of emergency.

FY23 DEPARTMENTAL ACCOMPLISHMENTS

Providing and maintaining our level of emergency services during the pandemic has been challenging for our personnel. With adjustments, hard work, and dedication our firefighters have provided the service our community expects every day. We still treat every call with the potential to include COVID-19; this keeps our personnel and those who we care for, as safe as possible from the potential spread of this disease.

We continue our campaign to encourage local men and women to obtain their EMT and paramedic license to become firefighter candidates after taking the Civil Service exam. We have hired five new firefighter/paramedics in this past year. We will continue to be aggressive on our hiring and recruiting efforts to fill our five vacant positions as soon as available. We are coordinating with multiple Towns and South Shore Vo-Tech to start an EMS/firefighter program at the school. This will hopefully increase the interest in young men and women to aspire to become firefighter/paramedics.

Our SAFE program continues to promote fire safety to over 1400 students, pre-school through third grade. We have resumed our in-person training for this important program. This program is funded by the (DFS) Department of Fire Services following the tragic loss of three children from a house fire on Hatherley Rd. in April of 1995. We were recently informed that no children have lost their lives to fire in the past 3.5 years. This is a direct result of this successful prevention and fire education program.

The addition of the Senior Safe program has continued support from the DFS, the Red Cross, and the Scituate Fire Department to implement safe homes for seniors. This program will continue to enable our senior citizens to have an evaluation of smoke detector and carbon monoxide alarms in their homes. If needed the detectors will be installed free of charge to ensure their homes are safe in the event of a fire or carbon monoxide condition. The SAFE program is funded by the fire department budget and a grant received from the State for \$8,230.

We have successfully received an Emergency Management Performance Grant (EMPG) grant for \$4,600. We utilized this grant for underwater dive communications equipment. We are pursuing this grant again, we will continue to upgrade some of our other aging dive gear.

In addition to these two important grants we have received an additional \$140,630 in grants this current year. With last year’s grant funds we have purchased a forest/hazmat response vehicle, purchasing new mobile radios for all of our apparatus, purchased two drones and coordinated an effective drone program, purchased and installed a FLIR (forward looking infra-red radar) for our new harbormaster-fire boat. We recently purchased a new single set of Jaws of Life for our Engine 1 and have received multiple grants to keep our PPE equipment & supplies fully stocked.

Our emergency management team continues to improve our response and communications capabilities. As mentioned earlier, we now have additional space at the Gates School and Senior Center to provide shelter for a large number of citizens if needed. We continue to train and network with our utility companies to be prepared to mitigate any manmade or natural disaster that includes utilities. Our ongoing improvement of our emergency preparedness link on the Town website gives more information to those in need.

We continue to search for grants from the state and federal government. On top of the close to \$1,127,561 in grants over the last seven years, this current year we received \$140,630 in grants. We received an EMPG grant \$4,600, a SAFE grant for \$8,230, a CERT grant for \$3,000, AFG grants for \$89,000. We received a DFS grant for \$8,800 and are waiting for approval for an additional \$20,000. We have also received several smaller grants for 911, PPE and CARES act funding in response to COVID-19 needs.

We are working to maintain and improve our fire stations so they will be efficient and effective for long term operations as well as provide a safe and comfortable work place for our firefighters. Construction of our new Fire Station # 4 in Humarock was completed in December of 21’. We just received a donation of \$7500 for landscaping in front of the station. We were fortunate to be able to house our firefighters at the Fourth Cliff Rec Base for the duration of construction.

DESCRIPTION OF REVENUE	FY21	FY22	FY23YTD
Permit fees	\$ 30,655	\$ 24,265	\$ 4,655
Ambulance Revenue	\$ 953,847	\$ 1,119,234	\$ 350,827
AFG grant	\$ 63,000	\$ 240,000	\$ 89,000
SAFE grant	\$ 6,954	\$ 7,961	\$ 8,230
CERT grant	\$ 0	\$ 3,000	\$ 3,000
EMPG grant	\$ 4,600	\$ 4,600	\$ 4,600

DESCRIPTION OF REVENUE	FY21	FY22	FY23YTD
State 911 grant	\$ 6,700	\$ 7,000 (est)	\$ 7,000 (est.)
DFS grant	\$ 140,000	\$ 15,000	\$ \$8,800 & \$20,000 (pending)
DEP grant	\$ 0	\$ 50,000	\$ 0
Total Grants	\$ 221,254	\$ 327,561	\$ 140,630

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Fire - John Murphy, Fire Chief									
1220510	511000	REGULAR SALARIES	\$3,429,414	\$3,692,054	\$3,966,010	\$4,106,365	\$4,106,365	\$0	\$140,355
1220510	512000	OVERTIME	\$1,174,278	\$1,101,949	\$1,042,093	\$1,126,599	\$1,126,599	\$0	\$84,506
1220510	513000	LONGEVITY	\$26,791	\$27,979	\$27,010	\$26,004	\$26,004	\$0	(\$1,006)
1220510	514000	EDUCATIONAL INCENTIVE	\$71,754	\$89,582	\$70,454	\$152,590	\$152,590	\$0	\$82,136
1220510	515000	HOLIDAY PAY	\$144,329	\$153,582	\$170,055	\$170,157	\$170,157	\$0	\$102
1220510	517100	S.A.F.E. Program	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
1220510	517200	SICK LEAVE BUY BACK	\$500	\$500	\$2,020	\$2,774	\$2,774	\$0	\$754
1220510	517300	EMERGENCY MANAGEMENT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
1220510	519100	OTHER SALARIES	\$500	\$532	\$1,400	\$1,574	\$1,574	\$0	\$174
1220510 Total		Personal Services	\$4,862,566	\$5,081,178	\$5,294,042	\$5,601,063	\$5,601,063	\$0	\$307,021
1220520	524100	OFFICE MACHINE MAINT	\$13,812	\$15,935	\$15,420	\$15,420	\$15,420	\$0	\$0
1220520	524200	REPAIR/MAINT PROP/EQUIP	\$18,325	\$20,806	\$17,688	\$17,688	\$17,688	\$0	\$0
1220520	530900	TECHNICAL SERVICES	\$3,000	\$13,800	\$3,000	\$3,000	\$3,000	\$0	\$0
1220520	531100	SUPPORT SERVICES	\$17,755	\$17,651	\$32,500	\$32,500	\$32,500	\$0	\$0
1220520	532100	CONFERENCES/MEETINGS	\$204	\$958	\$1,000	\$1,000	\$1,000	\$0	\$0
1220520	534300	BINDING & PRINTING	\$207	\$346	\$379	\$379	\$379	\$0	\$0
1220520	573100	PROFESSIONAL DUES & SUBS	\$1,730	\$1,955	\$2,000	\$2,000	\$2,000	\$0	\$0
1220520 Total		Purchase of Services	\$55,033	\$71,451	\$71,987	\$71,987	\$71,987	\$0	\$0
1220540	542000	OFFICE SUPPLIES	\$2,504	\$3,079	\$3,328	\$3,328	\$3,328	\$0	\$0
1220540	542300	SPECIAL AGENCY SUPPLIES	\$1,805	\$2,382	\$3,220	\$3,220	\$3,220	\$0	\$0
1220540	543000	BUILDING SUPPLIES	\$7,932	\$2,964	\$3,000	\$3,000	\$3,000	\$0	\$0
1220540	543100	EQUIPMENT PARTS	\$85,458	\$67,785	\$58,624	\$58,624	\$58,624	\$0	\$0
1220540	545100	CLEANING SUPPLIES	\$4,259	\$6,558	\$7,300	\$7,300	\$7,300	\$0	\$0
1220540	550000	MEDICAL SUPPLIES	\$26,610	\$37,114	\$32,120	\$36,120	\$36,120	\$0	\$4,000
1220540	558100	CLOTHING	\$83,474	\$57,862	\$59,399	\$59,399	\$59,399	\$0	\$0
1220540 Total		Materials & Supplies	\$212,042	\$177,743	\$166,991	\$170,991	\$170,991	\$0	\$4,000
1220580	585100	EQUIPMENT	\$0	\$22,149	\$0	\$0	\$0	\$0	\$0
1220580 Total		Capital Outlay	\$0	\$22,149	\$0	\$0	\$0	\$0	\$0
Total Fire (220)			\$5,129,640	\$5,352,521	\$5,533,020	\$5,844,041	\$5,844,041	\$0	\$311,021

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Public Safety Communications (230)

MISSION STATEMENT:

Continue to compliment Police/Fire missions by providing professional communications from residents to first responders in all types of emergencies and routine business matters.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Ensure all communication specialists are up to date and maintain all certifications and continued education needed for the 16 hours mandated by the state.

Continue to make all efforts to have all communication specialist trained and comfortable with water issues.

Add the crew app (marine incidents) to the dispatch center.

MAJOR BUDGET COMPONENTS

The Communications center budget is primarily “personal services”. Salaries and overtime make up the bulk of the budget. The mandatory state requirement of 16hrs is covered under the grant.

Public Safety Communications is managed by a communications supervisor who is responsible for training, scheduling, budgeting, payroll and merging operational policies to provide consistent guidance to others. The supervisor is responsible for 8 Full time specialists, 1 part time, and per diem staff.

Trying to maintain a full staff, which will assist in reducing overtime.

FY 2024 RISKS AND CHALLENGES

The communications center is in need of additional staffing that is reliable. This is a constant challenge. As new hires come on there is a need to have them fully trained on both police and fire/ems.

Seeking to hire personnel “per diem” with prior experience to assist with overtime to alleviate staff from being ordered

With all new equipment, cameras, radios, etc.. it can be challenging as they are changing and making improvements often.

DEPARTMENTAL ACCOMPLISHMENTS

The Public Safety Communications department is fully trained for police/fire/ems, and everyday situations to work efficiently for the town.

We continue to maintain the suggested times of 30-60 seconds from when the call is received to when the calls are dispatched.

DESCRIPTION
OF REVENUE

FY21

FY22

FY23
YTD

FY24
Projected

Comments

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Public Safety Communications - Barbara Dewolfe, Communications Manager									
1230510	511000	Regular Salaries	\$469,131	\$487,414	\$511,214	\$542,051	\$542,051	\$0	\$30,837
1230510	512000	Overtime	\$58,610	\$74,575	\$95,055	\$97,569	\$97,569	\$0	\$2,514
1230510	513000	Longevity	\$1,350	\$1,725	\$2,825	\$3,125	\$3,125	\$0	\$300
1230510	515000	Holiday Pay	\$26,812	\$28,806	\$34,824	\$37,527	\$37,527	\$0	\$2,703
1230510	516000	Shift Differential	\$12,249	\$12,455	\$12,420	\$16,694	\$16,694	\$0	\$4,274
1230510	518000	Part-Time Salaries	\$30,593	\$23,564	\$19,903	\$42,691	\$42,691	\$0	\$22,788
1230510	558100	Clothing	\$964	\$1,212	\$1,650	\$2,650	\$2,650	\$0	\$1,000
1230510 Total		Personal Services	\$599,708	\$629,751	\$677,891	\$742,307	\$742,307	\$0	\$64,416
1230540	542000	Office Supplies	\$198	\$422	\$400	\$400	\$600	\$200	\$200
1230540 Total		Materials & Supplies	\$198	\$422	\$400	\$400	\$600	\$200	\$200
Total Public Safety Communications (230)			\$599,906	\$630,173	\$678,291	\$742,707	\$742,907	\$200	\$64,616

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: INSPECTIONS 241

MISSION STATEMENT

The mission of the Inspections Department is to serve the public by providing skilled, professional review and approval of construction projects at all phases - from the design and documentation required for a complete and accurate permit application through the various stages of the construction process to inspection and approval of the completed project. The Department functions as a resource to the local real estate, banking, insurance and construction communities, as well as present and prospective Town property owners, advising on matters of zoning and code compliance, regulations, permitting and construction. The Department administers and enforces compliance with applicable codes and statutes – the 2015 International Building Code (IBC) and International Residential Code (IRC) as modified by the Massachusetts Code Amendments, 780 CMR, 9th Edition; 521 CMR, the Massachusetts Barrier-free Access Code; requirements of the Americans with Disabilities Act (ADA); and State and National Plumbing, Gas Fitting, Electrical, Mechanical and Fire Protection Codes. Regulations of the Federal Emergency Management Agency (FEMA) and the Massachusetts Emergency Management Agency (MEMA) are also enforced by the Department. In addition to enforcement of these regulations, the Department tracks and reports on construction in FEMA and MEMA – regulated flood zones, and is responsible for confirming compliance with program requirements of the National Flood Insurance Program (NFIP). Another of the Department’s functions is to provide a Sealer of Weights and Measures who undertakes the process of inspection and testing which confirms the accuracy of service station gasoline pumps, commercial weight and volume measuring devices, etc. The Department is further charged with interpretation and enforcement of the Town’s Zoning Bylaws and certain of the General Bylaws, supporting and advising the Zoning Board of Appeals.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL:

Although the funding was approved by Town Meeting in the Spring of 2021, the digitization of Departmental archives is still to be implemented. Lack of progress on this extremely important project can be attributed to the residual effects of the COVID pandemic, coupled with a surprising increase in building and other activities demanding of the Department’s resources. Additionally, the IT Department, a critical participant in the process, has been even more overburdened during this period.

OBJECTIVES:

- Determine how best to achieve desired integration of the archive data base with recently implemented permitting software.
- Prioritize efforts toward realization of the digitization project. It is hoped when the Director of Planning and Development position is filled, that individual will take a lead position in seeing this is done. Considering the initial digitization of Building Department archives must soon be followed by

digitization of archival records for all departments under the supervision of the Director position, this role seems appropriate.

- Reach out to communities similar to Scituate who have implemented this process for information and advice.
- Create description of the desired process, including anticipated end results, timelines, priorities and catalogue of materials involved. With this process agreed upon by all stakeholders, create RFP.
- Solicit proposals from qualified firms on the State Bid List. After evaluation, select successful firm and assist with document preparation, scanning and creation of digital data base. Upload to selected software application.

GOAL:

Review certain of present Zoning Bylaws with Town Planner to address present inconsistencies and suggest additional controls related to construction, and other matters noted below. Consult with other Town Departments and Boards affected by the below issues. Hold public hearings to receive input from stakeholders. If supported, bring before Town Meeting.

OBJECTIVES:

- Discuss controls on construction start and finish time and days when construction may occur, and develop language which would apply these restrictions to contractors building single homes or other projects of a substantial nature. Controls would be similar to those typically placed on construction in subdivisions requiring Planning Board approval.
- Discuss clarifying mobile home and camper regulations and prohibitions passed at April 2022 Town Meeting. Determine intent and align regulation language in General Bylaws with regulations in Zoning Bylaws.

GOAL:

Review Zoning Bylaws Section 470 FLOOD PLAIN AND WATERSHED PROTECTION DISTRICT to suggest changes in language to provide delineation based on current FEMA and NFIP mapping. Consult with other Town Departments and Boards affected by this Section – Planning, Conservation, Coastal Management. Hold public hearing to receive input from stakeholders. If supported, bring before Town Meeting.

OBJECTIVES:

- Compare the District delineation shown on the presently enforced 1972 map with current FEMA mapping showing limits and elevations of V, AE and AO Zones.
- In consultation with the Offices of Planning, Conservation, Coastal Management, the Department of Public Works, the Engineering Department and the Water Resources Committee, determine proper boundaries for the District using current FEMA maps and elevation as the reference standard.
- Replace language in Sub-section 470.3 with new language referencing current FEMA mapping elevations and zone boundaries as a determinant of District boundaries.

MAJOR BUDGET COMPONENTS

A large percentage of the Departmental operating budget is devoted to personnel expenses. Office staff consists of the Building Commissioner, the Assistant Building Commissioner (a part-time position), a Senior Clerk devoted to Building and Inspections, and a second Senior Clerk whose time is allocated 50% to Building and Inspections and 50% to Zoning. Our outside inspection team, which has this past year grown to 6 total, consists of two building inspectors, two electrical inspectors and two plumbing/gas fitting inspectors. These employees, as subcontractors, receive a fixed fee for each inspection with no benefits. Additionally, compensation for the Sealer of Weights and Measures comes from the Department's budget.

- Personnel expenses - 98.6%
- Other expenses (supplies, education, clothing, etc.) - 1.4%

FY 2024 RISKS AND CHALLENGES

Challenges to which the Department must respond tend to remain in the same categories, varying only in relative intensity, prioritization and demand. First, of course, is the requirement to provide permitting and inspectional services on a consistent day-to-day basis. These are our core services on which property owners and contractors depend for the smooth and timely progression of their projects. The challenge here is to respond in a timely, professional and thorough manner, to ensure that all construction meets building code standards and zoning regulations.

Disaster response is, by definition, a challenge. In emergencies such as severe weather events, the Department is called upon to step up in many ways, including inspection and classification of damaged structures; reporting to local, State (MEMA) and Federal (FEMA) officials and agencies on location, condition and status of damaged properties; and coordination of make-safe efforts like boarding up or fencing off dangerous situations. Additionally, in the aftermath of such events, the Department provides assistance and advice to property owners and contractors in dealing with permitting; in understanding issues of code compliance, including building codes and zoning regulations and with properly filling out required paperwork.

There are several other challenging issues which involve the Department. While tracking coastal property development and improvements is time consuming and often difficult, keeping up to date and accurate records of all major projects undertaken in the FEMA flood zone is absolutely critical. FEMA's performance standards are high and there is little if any tolerance for non-compliance or error. The Department, together with the Coastal Management Officer, must be meticulous in their data gathering and reporting. Anything less could threaten the Town's status as a CRS community and could trigger an increase in local flood insurance rates across the board, something certainly to be avoided.

The Department is involved with projects to increase levels of barrier-free access to public property and facilities, as well as to private facilities open to the public. Recent examples of this include wheelchair accessible beach access and access to the Cole Parkway marina docks. Another important concern and one of the most challenging issues to be faced is enforcement of the Town's "junk bylaw" and the even more difficult situation posed by hoarding. There are several properties in Town which fall into this category. The physical result of this essentially psychological condition is typically extremely upsetting to neighbors,

detrimental to surrounding property values and dangerous to the occupant. Intervention, while justified in many cases, is seldom welcomed by the hoarder and seldom solves the problem. In the past, there was an established program of support and counselling spearheaded by the Health Department and the Town's Social Services Director. This program is being reinstated in the near future.

DEPARTMENTAL ACCOMPLISHMENTS

During FY 23, Department personnel, working with the software provider, continued to iron out wrinkles in the newly adopted on-line permitting system. Several adjustments have been made to more accurately reflect the needs of the Department and our clients, including adding work categories, providing for Temporary Certificates of Occupancy and clarifying various application language and procedures.

The Department has increased its staff with the addition of a second inspector for plumbing and gas fitting. We now have two field inspectors for each inspection discipline, allowing better response to increased construction activity and uninterrupted coverage in the event of illness, vacations or other absences.

The Department has provided input on several Town projects including the lighthouse restoration, accessibility upgrades to the Wampanoag School playground and the patio and outside reading area for the Library. Also, projects subject to review and permitting by the Planning Board and Zoning Board of Appeals have benefitted from input by the Department.

FY 23 saw the closeout phase and completion of several major residential developments. Herring Brook Meadow (re-named The Sanctuary at Herring Brook) accepted tenants beginning in October. This 60-unit 40B rental project added substantially to the Town's affordable housing inventory. Another 40B project, Stockbridge Landing, occupied its final units during the same time period. This development consists of 68 homes in 34 duplex structures, 25% of which are affordable and contribute to the Town's count of affordable units. Additional affordable units are a component of the Drew Company development on the former Greenbush MBTA lot completed in stages during FY 23. The residential component of this project includes 78 apartments in five buildings. The Department's services provided during construction and at closeout allowed these developments to proceed smoothly to completion. The same is true of several new commercial projects, including the commercial space in the Drew project, 131 Front Street and the filling station/convenience store/restaurant on the Driftway.

During FY 23, from July 1, 2022 to the date of this writing (October 1) the Department issued 245 building permits, 305 electrical permits, 287 plumbing/gas fitting permits and 59 miscellaneous permits (tents, wood stoves, etc.) These numbers project, for a full year, to 980 building permits, 1220 electrical permits, 1148 plumbing/gas fitting permits and 236 miscellaneous permits (sheet metal, tents, wood stoves, etc.). This projection represents a level of activity almost exactly equal to FY 22. It is interesting to note, however, that projected gross fee revenues is less than actual FY 22 revenues by approximately 15%, indicated a lower average construction cost per project and therefore a smaller average fee. (Refer to Table following.)

DESCRIPTION OF REVENUE			YTD (10/1)	PROJECTED
	FY/21	FY/22	FY/23	FY/23
Certificate of Inspections	\$ 800.00	\$ 40.00	\$ 240.00	\$ 960.00
Building & Misc. Permits	\$1,144,605.00	\$ 947,214.00	\$ 191,872.00	\$ 767,488.00
Gas & Plumbing Permits	\$ 150,667.00	\$ 163,461.00	\$ 34,425.00	\$ 137,700.00
Sealer of W&M	\$ 3,390.00	\$ 2,260.00	\$ 1,960.00	\$ 7,840.00
Wire Permits	\$ 105,109.00	\$ 98,341.00	\$ 28,995.00	\$ 115,980.00
Certificate of Occupancy	<u>\$ 5,190.00</u>	<u>\$ 4,852.00</u>	<u>\$ 1,482.00</u>	<u>\$ 5,928.00</u>
Total:	\$1,409,241.00	\$1,216,168.00	\$ 258,974.00	\$1,035,896.00

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Inspections - Robert Vogel, Building Commissioner and Zoning Enforcement Officer									
1241510	511000	REGULAR SALARIES	\$135,288	\$133,787	\$179,999	\$182,650	\$182,650	\$0	\$2,651
1241510	512000	OVERTIME	\$369	\$514	\$0	\$0	\$0	\$0	\$0
1241510	513000	LONGEVITY	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$0	\$0
1241510	518000	PART-TIME SALARIES	\$183,127	\$216,274	\$192,255	\$203,125	\$203,125	\$0	\$10,870
1241510 Total		Personal Services	\$320,134	\$351,925	\$373,604	\$387,125	\$387,125	\$0	\$13,521
1241520	524200	REPAIR/MAINT PROP/EQUIP	\$0	\$1,275	\$250	\$250	\$250	\$0	\$0
1241520	530800	TRAINING	\$0	\$45	\$0	\$0	\$0	\$0	\$0
1241520	532100	CONFERENCES/MEETINGS	\$0	\$1,589	\$2,000	\$2,000	\$2,000	\$0	\$0
1241520	534300	BINDING & PRINTING	\$0	\$616	\$0	\$0	\$0	\$0	\$0
1241520	573100	PROFESSIONAL DUES & SUBS	\$210	\$310	\$450	\$450	\$450	\$0	\$0
1241520 Total		Purchase of Services	\$210	\$3,834	\$2,700	\$2,700	\$2,700	\$0	\$0
1241540	542000	OFFICE SUPPLIES	\$497	\$215	\$600	\$600	\$600	\$0	\$0
1241540	542300	SPECIAL AGENCY SUPPLIES	\$0	\$793	\$650	\$650	\$650	\$0	\$0
1241540	542500	PRINTING & FORMS	\$85	\$0	\$300	\$300	\$300	\$0	\$0
1241540	558100	CLOTHING	\$0	\$0	\$0	\$0	\$250	\$250	\$250
1241540 Total		Materials & Supplies	\$582	\$1,007	\$1,550	\$1,550	\$1,800	\$250	\$250
Total Inspections (241)			\$320,927	\$356,766	\$377,854	\$391,375	\$391,625	\$250	\$13,771

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Shellfish - Michael Dimeo, Shellfish Constable									
1295510	518000	PART-TIME SALARIES	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$0
1295510 Total		Personal Services	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$0
1295520	524200	REPAIR/MAINT PROP/EQUIP	\$0	\$0	\$200	\$200	\$200	\$0	\$0
1295520 Total		Purchase of Services	\$0	\$0	\$200	\$200	\$200	\$0	\$0
1295540	542300	SPECIAL AGENCY SUPPLIES	\$258	\$258	\$300	\$300	\$300	\$0	\$0
1295540	548100	FUELS & LUBRICANTS	\$0	\$0	\$300	\$300	\$300	\$0	\$0
1295540 Total		Materials & Supplies	\$258	\$258	\$600	\$600	\$600	\$0	\$0
Total Shellfish (295)			\$8,258	\$8,258	\$8,800	\$8,800	\$8,800	\$0	\$0

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: HARBORMASTER/298

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 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

Comprehensive Dredge Permit Project

- A. Work with Town Engineer and Costal Resource to select project Consultant 7-23
- B. Work with, Consultant, Costal Resource reviewing proposed dredge area. 10-23
- C. Work with Consultant, Local, State and Federal agencies on required documentation. 1-24
- D. Work with Consultant, Local, State and Federal agencies on permitting 4-24

Increase interdepartmental training and education, SHM, SFD, SPD.

- A. Review plans with SFD, SPD on key locations to efficiently reduce response times. 7-2
- B. Work with Fire and Police Chiefs to enhance emergency response service on the waterways. 10-23
- C. Train with Police and Fire Departments to provide effective service for the boating public. 1-24
- D. Review action plans with AHM staff and their roles during emergence situations. 4-24

Continue training Assistant Harbormasters to improve the customers experience

- A. Reinforce with staff proper business phone etiquette. 7-23
- B. Work with assistants in how to interact with the public. 10-23
- C. Train staff on how to maintain a professionalism during trying situations with patrons. 1-24
- D. Positive reinforcement with the staff of the importance of a positive customer experience.4-24

MAJOR BUDGET COMPONENTS

FY24	Personal Services	\$477,083	39%
	Debt Service	\$335,120	27%
	Indirect Cost	\$177,641	14%
	Services	\$69,475	5%
	Supplies/Materials	\$48,025	4%
	Electricity	\$35,000	3%
	Tech Services	\$33,000	3%
	Boat Repairs	\$25,000	2%
	Fuel	\$22,750	2%
	Capital Outlay	\$8,000	1%
		\$1,231,094	

FY 2024 RISKS AND CHALLENGES

1. Maintenance dredging in Scituate Harbor to keep waterways navigable around Town marinas and pier.
2. Maintenance dredging in South River phase 2 necessary to keep the waterways navigable.
3. Harbormasters office, restrooms and showers are not ADA compliant.
4. Harbormaster building needs updating and expansion.
5. Marina dockage rates.
6. Sea level rise, Cole Parkway and Maritime parking areas flooding more often.
7. Inexperienced boaters, power, sail, and paddle boarders.
8. Weather events, more often, more severe.

DEPARTMENTAL ACCOMPLISHMENTS

Received \$1M Grant for the CPM Float replacement project from Seaport Economic Council.
Received \$367,000 Grant for Dredge Permits & engineering of Scituate Harbor from Seaport Economic Council.
Received \$65,000 Grant from Fishing and Boating Access for Pump-Out Station at Jericho Rd. State boat ramp.
Added 3) 40' slips at SMP \$12,000 min. added income per year.
Educated staff on how to better relate with the patrons and residents at the harbor.
Worked on correcting Town marina permits.
Trained on new FLIR.
Repowered Unit 1.
Worked with MMA internship program.
Continued working with MADMF and Atlantic White Shark with Dr. Skomal on Great White studies.

Patrolled waterways daily throughout the boating season.
Maintained and picked up debris in the waterways.
Maintained the Harbormaster boats and kept them in good working order.
Attended all monthly meeting Waterways meetings to promote Scituate Harbor.
Worked with Waterways Committee on enhancing the waterways in Scituate.
Reached out to all marina owners and clubs to address their concerns.
Increased compliance with patrons of required documentation for moorings.
Harbormaster CPR, First aid training.
Worked with Town Engineer, planning upcoming CPM float replacement
Trained SFD, SPD, on operations of new Unit 3 and fire pump.
Trained with SFD dive team on new Unit 3.
Harbormaster and HM staff worked seamlessly with SFD during F/V Bing Bing sinking all souls saved.
Continued maximizing slips at (SMP) utilizing slip footage.
Harbormasters attending, Cape and Island Harbormaster Association (CHIMA), South Shore and Bay State.
Harbormaster Association meetings.
Continued medical emergency at sea, man over board, search and rescue training.
In-service training Plymouth police academy.
Utilized and expanding Mooring Info log.
Used Dockwa online transient reservations for both slips and moorings.
Continued Harbormaster outreach program through Constant Contact to reach all registered boaters in Scituate waterways about upcoming events.
Continue marina inspection program.
Worked with Scituate Police on parking enforcement on the pier for commercial parking.
Replaced loose and missing boards, repaired marina docks, floats and ramps, to make marinas safer.
Maintained public restrooms and showers at Cole Parkway Marina and Scituate Maritime Center.
Maintained Commercial Pier hoists, OCHA compliance and kept the area neat and picked up.
Weeded and mowed the areas around the Cole Parkway Marina and Maritime Center.
Continued with educating the public about the Harbormaster life jacket loaner program.

DESCRIPTION
OF REVENUE

FY21

FY22

FY23 YTD

FY24
Projected

Comments

Slip/Dingy Fees	\$ 673,967.00	\$ 746,274.00	\$ 105,887.00	\$ 740,000.00	
Moorings/Chapter 10A	\$ 93,830.00	\$ 120,786.00	\$ 121,500.00	\$ 115,000.00	
Waterways Maintenance User Fee	\$ 171,575.00	\$ 174,090.00	\$ -	\$ 170,000.00	
Town Pier Dockage	\$ 33,600.00	\$ 25,600.00	\$ 18,300.00	\$ 20,000.00	
Tie-ups	\$ 39,009.00	\$ 31,175.00	\$ 7,101.88	\$ 25,000.00	
Mooring Applications	\$ 5,134.00	\$ 3,696.00	\$ 2,965.00	\$ 3,600.00	
Ice	\$ 518.00	\$ 2,227.00	\$ 1,280.00	\$ 3,000.00	
Boat Yard/USCG Lease	\$ 182,001.00	\$ 186,797.00	\$ 50,813.00	\$ 180,000.00	
Pumpout Program	\$ 11,000.00	\$ 7,744.00		\$ 7,700.00	
Interest on Earnings	\$ 4,318.00	\$ 3,230.00	\$ 3,000.00	\$ 8,000.00	
Misc Fees, Tickets	\$ 5,723.00	\$ 5,233.00	\$ -	\$ -	
Excise Tax	\$ 43,691.00	\$ 41,875.00	\$ 40,705.00	\$ 41,000.00	
Premium from Sale of Bonds	\$ 4,111.00	\$ 4,110.00	\$ -		
	\$1,268,477.00	\$ 1,352,837.00			
Grant & Donations					
SAC Grant Town Pier Rehab	\$ 154,773.00	\$ 158,507.04	\$ 161,009.38		
Shellfish Donation	\$ 25.00	\$ 25.00	\$ 25.00		
SEAC Marina Piling	\$ 248,114.00	\$ 58,850.50	\$ 58,850.50		

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Waterways Enterprise - Stephen Mone, Harbormaster									
66298510	511000	REGULAR SALARIES	\$213,099	\$219,405	\$227,035	\$234,758	\$234,758	\$0	\$7,723
66298510	512000	OVERTIME	\$11,766	\$14,173	\$8,264	\$15,400	\$15,400	\$0	\$7,136
66298510	513000	LONGEVITY	\$2,900	\$2,400	\$2,700	\$2,750	\$2,750	\$0	\$50
66298510	519000	SEASONAL SALARIES	\$194,909	\$198,974	\$205,110	\$234,366	\$234,366	\$0	\$29,256
66298510	519100	OTHER SALARIES	\$1,100	\$1,528	\$647	\$1,401	\$1,401	\$0	\$754
66298510 Total		Personal Services	\$423,774	\$436,481	\$443,756	\$488,675	\$488,675	\$0	\$44,919
66298520	521100	ELECTRICITY	\$22,319	\$33,078	\$25,500	\$35,000	\$35,000	\$0	\$9,500
66298520	524100	OFFICE MACHINE MAINTENANCE	\$864	\$0	\$500	\$500	\$500	\$0	\$0
66298520	524200	REPAIR & MAINTENANCE	\$64,446	\$57,253	\$63,000	\$63,000	\$63,000	\$0	\$0
66298520	529100	RUBBISH REMOVAL	\$5,292	\$5,220	\$7,500	\$9,000	\$9,000	\$0	\$1,500
66298520	530100	MARINE PARK O & M COSTS	\$14,060	\$9,750	\$10,000	\$10,000	\$10,000	\$0	\$0
66298520	530800	TRAINING	\$0	\$0	\$1,400	\$1,400	\$1,400	\$0	\$0
66298520	530900	TECHNICAL SERVICES	\$26,626	\$28,972	\$27,000	\$33,000	\$33,000	\$0	\$6,000
66298520	532100	CONFERENCES/MEETINGS	\$234	\$0	\$2,500	\$2,500	\$2,500	\$0	\$0
66298520	534100	TELEPHONE	\$2,419	\$1,442	\$3,100	\$3,300	\$3,300	\$0	\$200
66298520	534300	BINDING & PRINTING	\$1,240	\$0	\$2,000	\$2,000	\$2,000	\$0	\$0
66298520	534400	POSTAGE & DELIVERY	\$1,363	\$861	\$1,500	\$1,500	\$1,500	\$0	\$0
66298520	534600	LEGAL ADVERTISING	\$298	\$165	\$500	\$500	\$500	\$0	\$0
66298520	571100	MILEAGE REIMBURSEMENT	\$54	\$145	\$350	\$350	\$350	\$0	\$0
66298520	573100	PROFESSIONAL DUES & SUBS	\$1,195	\$50	\$425	\$425	\$425	\$0	\$0
66298520	596000	INDIRECT COSTS	\$117,910	\$159,148	\$208,838	\$177,641	\$177,641	\$0	(\$31,197)
66298520 Total		Purchase of Services	\$258,320	\$296,083	\$354,113	\$340,116	\$340,116	\$0	(\$13,997)

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
66298540	542000	OFFICE SUPPLIES	\$801	\$300	\$750	\$750	\$750	\$0	\$0
66298540	542300	SUPPLIES	\$36,724	\$29,296	\$34,000	\$34,000	\$34,000	\$0	\$0
66298540	542500	PRINTING & FORMS	\$247	\$1,593	\$575	\$575	\$575	\$0	\$0
66298540	543000	BUILDING SUPPLIES	\$2,400	\$3,146	\$3,500	\$3,500	\$3,500	\$0	\$0
66298540	545100	CLEANING SUPPLIES	\$1,964	\$2,813	\$3,500	\$3,500	\$3,500	\$0	\$0
66298540	546200	LANDSCAPING SUPPLIES	\$1,233	\$1,012	\$1,600	\$2,000	\$2,000	\$0	\$400
66298540	548100	FUELS & LUBRICANTS	\$10,371	\$16,763	\$17,500	\$22,750	\$22,750	\$0	\$5,250
66298540	558100	CLOTHING	\$2,161	\$5,152	\$3,700	\$3,700	\$3,700	\$0	\$0
66298540 Total		Materials & Supplies	\$55,900	\$60,074	\$65,125	\$70,775	\$70,775	\$0	\$5,650
66298580	585100	EQUIPMENT	\$8,000	\$7,800	\$8,000	\$8,000	\$8,000	\$0	\$0
66298580	588200	CAPITAL REPLACEMENT	\$4,811	\$2,986	\$0	\$0	\$0	\$0	\$0
66298580 Total		Capital Outlay	\$12,811	\$10,786	\$8,000	\$8,000	\$8,000	\$0	\$0
66298590	591000	PRINCIPAL ON LONG TERM DEBT	\$310,000	\$358,600	\$354,000	\$306,200	\$306,200	\$0	(\$47,800)
66298590	591500	INTEREST ON LONG TERM DEBT	\$48,514	\$70,727	\$44,570	\$28,920	\$28,920	\$0	(\$15,650)
66298590	592500	INTEREST ON SHORT TERM DEBT	\$5,933	\$0	\$2,275	\$57,375	\$57,375	\$0	\$55,100
66298590 Total			\$364,446	\$429,327	\$400,845	\$392,495	\$392,495	\$0	(\$8,350)
Grand Total Waterways (298)			\$1,115,252	\$1,232,751	\$1,271,839	\$1,300,061	\$1,300,061	\$0	\$28,222

Waterways Enterprise Fund

	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Voted FY23 budget	Proposed FY24 budget
Revenue:						Slip/Mooring Inc		
Boat Excise	39,761	40,378	43,108	42,535	43,691	41,875	41,000	41,000
Slip Fees	673,380	674,005	685,905	662,548	673,967	746,274	740,000	740,000
Mooring Fees	114,642	95,561	115,617	94,659	93,830	120,786	110,739	115,000
Marina User Fees*	160,750	156,795	160,073	170,231	171,575	174,090	165,000	170,000
Town Pier Fees	27,200	16,700	19,950	19,350	33,600	25,600	20,000	20,000
Overnight Tie-ups	23,742	28,381	20,047	25,082	39,009	31,175	25,000	25,000
Mooring Waiting List	3,690	9,050	3,953	3,580	5,134	3,696	3,600	3,600
Sale of Ice	3,126	2,961	3,397	2,948	518	2,227	3,500	3,000
Lease Income	136,441	153,822	155,837	161,096	182,001	186,797	160,000	180,000
Fines	100		3,749	3,982	5,723	5,233	-	-
Interest Income	8,984	14,868	26,078	23,032	4,318	3,230	3,000	8,000
State Grants		10,165	12,462			-	-	-
FEMA Reimbursements				145,728			-	-
Misc	1,406	2,640	3,855	15,470	3,714	29,913	-	-
Total Revenue	1,193,222	1,205,326	1,254,030	1,370,242	1,257,080	1,370,895	1,271,839	1,305,600
Expenses:								
Personal Services	374,181	373,230	375,135	403,527	423,774	436,481	443,756	488,675
Purchase of Services	112,886	97,638	142,955	136,427	140,410	136,935	145,275	162,475
Materials & Supplies	48,425	55,697	61,253	58,030	55,900	60,074	65,125	70,775
Indirect Costs	55,731	78,199	79,874	108,987	117,910	159,148	208,838	177,641
Emergency Reserve							-	-
Capital Outlay	7,525	6,245	2,795	7,892	12,811	10,786	8,000	8,000
Capital Articles								
Total Operating Expenses	598,749	611,008	662,012	714,862	750,805	803,425	870,994	907,566
Surplus/(Deficit) before debt payments	594,473	594,318	592,018	655,380	506,275	567,470	400,845	398,034
Debt Service	405,136	381,953	371,898	375,849	364,446	429,327	400,845	392,495
Total Surplus/(Deficit)	189,337	212,365	220,121	279,531	141,829	138,144	-	5,539
Unappropriated Certified Retained Earnings as of July 1, 2022								353,159
Less amount proposed for Fall 2022 STM								-
Less amt needed to balance FY24 budget								(61,328)
Less amt to be used for FY24 Capital								
Balance of Retained Earnings after FY23 STM				-	-			291,831

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**Town of Scituate
Waterways Enterprise Fund
Indirect Costs
Fiscal Year 2024 Budget**

Description	Basis	Allocation	%*	FY23 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	1.21%	424,708	5,136
Town Accountant	Processing of warrants, audit etc.	Total FY23 budget	1.21%	431,145	5,214
Treas/Collector	Collections, bank rec., payroll etc.	Total FY23 budget	1.21%	441,419	5,339
Assessors	Clerk in charge of Boat Excise	50% of clerk's salary.	50.00%	22,335	11,168
Facilities Director		Personal Services budget	2.00%	109,169	2,183
Insurance	Building,Auto, Liability etc.	From Insurance Company			73,668
Group Insurance	Town's Share of group insurance	Actual Contribution FY22 rates			36,419
Medicare	Town's Share of medicare	Actual FY22	1.45%		5,724
OPEB	OPEB liability	Based on most recent actuary %	0.53%	124,278	659
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS	0.52%	6,213,897	32,131
				14.2%	177,641

* based on enterprise FY23 operating budget to total Town operating budget

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Regional School Assessments - James Boudreau, Town Administrator									
1310560	560000	REGIONAL SCHOOL ASSES	\$638,132	\$634,970	\$614,185	\$767,731	\$767,731	\$0	\$153,546
1310560 Total		Intragovernmental	\$638,132	\$634,970	\$614,185	\$767,731	\$767,731	\$0	\$153,546
Total Regional School Assessments (310)			\$638,132	\$634,970	\$614,185	\$767,731	\$767,731	\$0	\$153,546

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: FACILITIES – DEPT 410

MISSION STATEMENT: Provide efficient and cost effective management and programs to effectively Manage all Town owned and operated buildings, including six schools.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS:

1.) Facilities Department

- A.) Train and develop new Assistant Director. HVAC technician and Facilities Administrator.
- B.) Implement work request system for building users (When available from Munis).
- C.) Continue to establish the need for additional funding and pursue additional funding via Grants.
- D.) Continued hands on training of existing staff; to better handle new building systems and components.
- E.) Establish consistent policies and procedures for outside users, in all our spaces.

2.) Centralize Facilities efforts

- A.) Better work with “Enterprise Fund Departments”, to assist with Facilities needs.
- B.) Regularly meet with individual building, Department Heads, to better plan their building needs.
- C.) Establish consistent safety plans procedures and evacuation methods, in all Town Buildings.
- D.) Tie all Town Building HVAC Building Management Systems into one server.

3.) Pursue all available State and Utility company grants

- A.) Work with DOER to continue in the Green Communities grant program.
- B.) Work with National Grid and Eversource to apply and secure all incentive offerings.
- C.) Work with Eversource and National Grid, for any natural gas incentives.

4.) Continue improvements to all Town spaces to better meet new/current needs

- A.) Establish Preventive Maintenance programs throughout.
- B.) Develop Town Hall improvements.
- C.) Improve all Town Building Signage.
- D.) Service Contracts for all new buildings systems.

4.) Capital Budget

- A.) Continue to manage projects and funding, approved in Facilities need Study.
- B.) Mange multiple, approved Capital Improvement projects.
- C.) Secure internships for assistance in managing projects.

MAJOR BUDGET COMPONENTS:

Personnel Services	\$374,661	33%
Utilities	\$393,948	27%
Repair & Maint.	\$137,450	9%
Supplies	\$82,000	5%
Technical Serv.	\$43,450	3%
Fuel	\$225,000	15%
Capital	\$126,000	8%

FY 2023 RISKS AND CHALLENGES:

Manage the warranty period at the New Senior Center.

Manage and complete Capital projects.

Manage the Food Pantry and Recreation Department in Old Gates.

Manage Building Management Systems (BMS), in various buildings.

Establish preventive maintenance protocols and Service Maintenance Contracts.

DEPARTMENTAL ACCOMPLISHMENTS:

- Paint Building exteriors.
- Remove and re-install insulation on all Town Hall basement, HVAC piping.
- Upgrade HVAC Systems in Board of Health.
- Assist in Opening Fire Station 4.
- Improve surroundings and services to SHCB for outside users.
- Assist WWTP with Grant requests.
- Replace garage Doors at Fire Station 1.
- Continued grant work for various building components.
- Project Team for proposed Elementary School.
- Manage new buildings and their systems.
- Manage all HVAC needs, at all locations.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Facilities - Kevin Kelly, Facilities Director <i>Note: For FY23, this budget was augmented for operational costs at the 09/22 STM as indicated below</i>									
1410510	510000	HVAC TECHNICIAN	\$0	\$0	\$73,008	\$76,658	\$76,658	\$0	\$3,650
1410510	511000	REGULAR SALARIES	\$302,642	\$324,393	\$396,298	\$418,509	\$418,509	\$0	\$22,211
1410510	512000	OVERTIME	\$16,276	\$20,245	\$25,976	\$26,368	\$26,368	\$0	\$392
1410510	513000	LONGEVITY	\$3,150	\$3,650	\$3,950	\$4,100	\$4,100	\$0	\$150
1410510	518000	PART-TIME SALARIES	\$22,264	\$40,987	\$10,434	\$0	\$0	\$0	(\$10,434)
1410510	519100	OTHER SALARIES	\$2,264	\$2,644	\$4,244	\$5,638	\$5,638	\$0	\$1,394
1410510 Total		Personal Services	\$346,596	\$391,918	\$513,910	\$531,273	\$531,273	\$0	\$17,363
1410520	521100	ELECTRICITY** (+\$25,000 STM)	\$6,134	\$33,163	\$37,000	\$40,700	\$40,700	\$0	\$3,700
1410520	521108	ELECTRICITY-TH	\$22,081	\$19,107	\$20,000	\$22,000	\$22,000	\$0	\$2,000
1410520	521109	ELECTRICITY-SHCB	\$10,892	\$1,268	\$12,000	\$13,200	\$13,200	\$0	\$1,200
1410520	521110	ELECTRICITY-PSC	\$95,953	\$106,735	\$92,000	\$101,200	\$101,200	\$0	\$9,200
1410520	521111	ELECTRICITY-WPA	\$1,029	\$1,008	\$1,268	\$1,394	\$1,394	\$0	\$126
1410520	521112	ELECTRICITY-HWY	\$12,182	\$18,401	\$14,000	\$15,400	\$15,400	\$0	\$1,400
1410520	521113	ELECTRICITY-COA	\$0	\$561	\$1,000	\$0	\$0	\$0	(\$1,000)
1410520	521114	ELECTRICITY-FS1	\$15,169	\$16,297	\$13,000	\$14,300	\$14,300	\$0	\$1,300
1410520	521115	ELECTRICITY-FS4	\$1,136	\$1,463	\$2,500	\$4,000	\$4,000	\$0	\$1,500
1410520	521116	ELECTRICITY-Old Gates	\$31,595	\$35,416	\$25,000	\$27,500	\$27,500	\$0	\$2,500
1410520	521117	ELECTRICITY-SENIOR CENTER	\$13,277	\$38,345	\$24,400	\$40,000	\$40,000	\$0	\$15,600
1410520	521300	Natural Gas	\$231	\$0	\$3,000	\$1,000	\$1,000	\$0	(\$2,000)
1410520	521308	Natural Gas-TH	\$4,737	\$5,134	\$5,500	\$6,050	\$6,050	\$0	\$550
1410520	521309	Natural Gas-SHCB	\$3,056	\$3,646	\$2,500	\$3,500	\$3,500	\$0	\$1,000
1410520	521310	Natural Gas-PSC	\$16,304	\$17,218	\$15,000	\$16,500	\$16,500	\$0	\$1,500
1410520	521311	Natural Gas-WPA	\$1,682	\$1,955	\$1,700	\$1,870	\$1,870	\$0	\$170
1410520	521312	Natural Gas-HWY	\$6,460	\$8,665	\$4,000	\$6,000	\$6,000	\$0	\$2,000
1410520	521313	Natural Gas-COA	\$0	\$1,653	\$0	\$0	\$0	\$0	\$0
1410520	521314	Natural Gas-FS1	\$13,510	\$10,304	\$0	\$11,334	\$11,334	\$0	\$11,334
1410520	521315	Natural Gas-FS4	\$1,856	\$6,644	\$2,000	\$6,000	\$6,000	\$0	\$4,000
1410520	521316	Natural Gas-Old Gates	\$50,829	\$57,323	\$60,000	\$55,000	\$55,000	\$0	(\$5,000)
1410520	521317	GAS-SENIOR CENTER	\$0	\$6,178	\$20,000	\$7,000	\$7,000	\$0	(\$13,000)
1410520	524100	OFFICE MACHINE MAINTENANCE	\$0	\$0	\$150	\$150	\$150	\$0	\$0
1410520	524200	REPAIR/MAINT PROP/EQUIP	\$84,551	\$62,758	\$90,000	\$90,000	\$90,000	\$0	\$0
1410520	524300	MAINTENANCE AGREEMENTS	\$12,045	\$14,362	\$32,000	\$35,000	\$35,000	\$0	\$3,000
1410520	524500	VEHICLE SERVICE	\$728	\$1,023	\$2,500	\$3,000	\$2,500	(\$500)	\$0

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
1410520	527000	RENTALS & LEASES	\$3,021	\$13,343	\$3,000	\$3,000	\$3,000	\$0	\$0
1410520	527100	RENTALS EQUIP	\$24,548	\$20,412	\$22,500	\$23,450	\$22,500	(\$950)	\$0
1410520	529100	RUBBISH REMOVAL	\$170	\$797	\$1,000	\$1,000	\$1,000	\$0	\$0
1410520	530800	TRAINING	\$0	\$222	\$800	\$800	\$800	\$0	\$0
1410520	530900	TECHINCAL SERVICES	\$1,898	\$5,094	\$20,000	\$20,000	\$10,000	(\$10,000)	(\$10,000)
1410520	532100	CONFERENCES/MEETINGS	\$175	\$1,954	\$1,000	\$1,000	\$1,000	\$0	\$0
1410520	534100	TELEPHONE	\$1,968	\$1,598	\$2,000	\$2,500	\$2,500	\$0	\$500
1410520	534600	LEGAL ADVERTISING	\$0	\$0	\$200	\$200	\$200	\$0	\$0
1410520	538200	CUSTODIAL SERVICES	\$0	\$0	\$300	\$300	\$300	\$0	\$0
1410520	573100	PROFESSIONAL DUES	\$253	\$102	\$500	\$500	\$500	\$0	\$0
1410520 Total		Purchase of Services	\$437,469	\$512,150	\$531,818	\$574,848	\$563,398	(\$11,450)	\$31,580
1410540	540000	MATERIALS & SUPPLIES	\$639	\$1,871	\$0	\$0	\$0	\$0	\$0
1410540	542000	OFFICE SUPPLIES	\$437	\$293	\$400	\$400	\$400	\$0	\$0
1410540	542300	SPECIAL AGENCY SUPPLIES	\$0	\$0	\$3,000	\$0	\$0	\$0	(\$3,000)
1410540	543000	BUILDING SUPPLIES	\$6,460	\$7,399	\$15,000	\$15,000	\$15,000	\$0	\$0
1410540	543100	EQUIPMENT PARTS	\$21,018	\$3,874	\$3,500	\$3,500	\$3,500	\$0	\$0
1410540	545100	Cleaning Supplies	\$790	\$412	\$800	\$800	\$800	\$0	\$0
1410540	545108	Cleaning Supplies-TH	\$5,804	\$5,962	\$5,000	\$6,000	\$5,000	(\$1,000)	\$0
1410540	545109	Cleaning Supplies-SHCB	\$0	\$0	\$1,000	\$800	\$800	\$0	(\$200)
1410540	545110	Cleaning Supplies-PSC	\$4,316	\$4,276	\$4,000	\$4,500	\$4,000	(\$500)	\$0
1410540	545111	Cleaning Supplies-WPA	\$0	\$0	\$100	\$0	\$0	\$0	(\$100)
1410540	545113	Cleaning Supplies-COA	\$495	\$0	\$0	\$0	\$0	\$0	\$0
1410540	545116	Cleaning Supplies-Old Gates	\$188	\$631	\$3,000	\$2,000	\$2,000	\$0	(\$1,000)
1410540	545117	CLEANING SUPPLIES-SR CTR	\$78	\$1,345	\$1,500	\$1,500	\$1,500	\$0	\$0
1410540	548000	VEHICLE SUPPLIES	\$13	\$209	\$2,000	\$2,500	\$2,000	(\$500)	\$0
1410540	548100	FUELS & LUBRICANTS**(+ \$78,054 STM)	\$142,590	\$252,454	\$282,054	\$225,000	\$225,000	\$0	(\$57,054)
1410540	548101	FUELS & LUBRICANTS Police	\$0	\$6,908	\$0	\$0	\$0	\$0	\$0
1410540	548400	TOOLS & EXPENDABLES	\$411	\$842	\$1,000	\$1,000	\$1,000	\$0	\$0
1410540	558100	CLOTHING	\$2,587	\$2,460	\$5,000	\$5,000	\$5,000	\$0	\$0
1410540 Total		Materials & Supplies	\$185,826	\$288,935	\$327,354	\$268,000	\$266,000	(\$2,000)	(\$61,354)

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
1410580	585400	FURNISHING/EQUIPMENT REPLACEME	\$2,541	\$478	\$3,000	\$6,000	\$6,000	\$0	\$3,000
1410580	585500	PUBLIC BUILDINGS	\$64,377	\$3,636	\$80,000	\$120,000	\$60,000	(\$60,000)	(\$20,000)
1410580 Total		Capital Outlay	\$66,918	\$4,114	\$83,000	\$126,000	\$66,000	(\$60,000)	(\$17,000)
Total Facilities (410)			\$1,036,809	\$1,197,118	\$1,456,082	\$1,500,121	\$1,426,671	(\$73,450)	(\$29,411)

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Engineering - 411

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, filing applications to maximize grant assistance and quality construction management of all public works improvement projects while maintaining budgets and timelines.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Continue improvements to the municipal water supply and distribution systems.
 - a. Continue to provide internal support and development of the new Water Treatment Plant
 - b. The Department submitted a construction grant application to the Executive Office of Energy and Environmental Affairs for the replacement of a seawall along Oceanside Drive and Turner Road.
 - c. We continue to permit for an increase in reservoir capacity, dam spillway and fishway improvements. This includes the preparation of final permitting documents and the preparation of responses to the Draft Environmental Impact Report. The project has slowed a bit with the push for a new water treatment plant.
 - d. Continue to permit and develop the Dolan Well field off Country Way to provide additional water supply. Once approved by State Agencies a bid package for construction will be prepared.
2. Continue to assist the Sewer Department with technical support concerning the reduction of Inflow and Infiltration in the system throughout Town. Last year an updated I/I investigation was performed with a focus on the Sand Hills and Egypt Beach areas of Town. A repair construction project will be prepared for bidding utilizing critical project locations.
3. Continue to improve stormwater management across Town for compliance with the Federal mandate. Implement stormwater sampling for compliance with the Municipal Separate Storm Sewer System (MS4) discharge permits issued by the Department of Environmental Protection (DEP) and the Environmental Protection Agency (EPA). Over 300 Outfalls were sampled and Town owned properties identified to implement stormwater improvements for phosphorus removal.
3. Continue to work with MEMA and FEMA to maximize grant benefits under foreshore damage claims for SANDY, NEMO, JUNO & most recently RILEY. The alternatives analysis was completed for Third Cliff and submission packages will be submitted to the Federal and State agencies for review and input. First and Second Cliff are being designed to return to pre disaster condition before an alternative analysis can be performed.

4. Continue to assist the Army Corps of Engineers with the Feasibility for the Hurricane and Coastal Storm Damage Reduction Project located along Turner Road and Rebecca Road. The Engineering Department continues to assist the Corps by providing historic design plans and modeling results as well as multiple site walks with various State and Federal agencies.

MAJOR BUDGET COMPONENTS

Seawall & Road Spending \$400,000.00

Personnel \$285,028

Technical Services \$20,000.00

FY 2023 RISKS AND CHALLENGES

Water, sewer, stormwater and seawall infrastructures are aging and at or near the end of its useful life and in need of upgrading and/or replacement.

- The Water Infrastructure Improvements continue to be a challenge with staffing. Water distribution system improvements, unexpected subsurface utilities, water disruptions, traffic detours and abutter notifications remain part of the project. The Dolan Well field continues with well development and permitting.
- Global climate change (warming) and associated tide rise and more frequent high energy Storms eroding beaches and damaging to coastal foreshore protection infrastructures.
- Wastewater distribution system contains excessive extraneous flow(I/I) particularly during periods of severe coastal flooding when I/I can overwhelm wastewater treatment plant capacity. Several large new developments on the horizon anticipated to stress water and sewer infrastructures.
- Managing storm damage claims from consecutive federally declared storm events has been an extremely time demanding job. Documenting and meeting with agencies to review the claims and prepare cost estimates for approval can be a daunting task. Procurement for construction, award and completing a project requires meticulous note keeping and attention.
- Continue to work with our Coastal Consultants to make repairs to the Foreshore protection damaged in the legacy storms. State and Federal permitting continue to delay the repairs of the structures.

The Engineering Department has been challenged with the multitude of projects currently underway and provides critical support to the Water, Sewer, Highway, Public Grounds and Transfer Station projects. The department has the duty to propose, manage, oversee and maintain timelines and costs for the numerous infrastructure improvement projects throughout town including but not limited to foreshore protection, drinking water, waste water, roadways, sidewalks, parks and fields.

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 FY23

Jeffery Chessia, Staff Engineer provided daily construction oversight and coordination for the Phase 4A watermain replacement project. Roadways included the Utility Road Neighborhood, Claymore Terrace, Bradford Avenue, Foam Road Lantern Lane, Pine Book Lane, Rainbow Court, Sassamon Road, Studley Royal and Westgate Lane. (12,367 Linear Feet)

Daniel Smith, Staff Engineer provided daily construction oversight and coordination for the Phase 4B Watermain Replacement Project. Roadways included Old Oaken Bucket Road, Brook Street and Tilden Road. (11,080 Linear Feet).

Assisted the Harbor Master with procuring a design engineer for the Harbor Pile Replacement project and provided project coordination and oversight.

Completed the 75% FEMA funded repair to the Oceanside Drive Concrete Outfall structure that was damaged in Storm Riley.

The Engineering Department provided Procurement and Management of over 50 Contracts and issued all new Homes, accessory dwellings and condominiums with E911 addresses.

Completed the 75% FEMA funded repair to Glades Road. The repair included the installation of buried granite curbing to provide resiliency to storm damage.

Issued and inspected over 176 Street opening permits.

DESCRIPTION OF REVENUE	FY22	FY23	FY22 YTD	FY23 Projected	Comments
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FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
DPW Engineering - Sean McCarthy Engineering Supervisor									
1411510	511000	REGULAR SALARIES	\$259,766	\$266,008	\$274,787	\$281,028	\$281,028	\$0	\$6,241
1411510	512000	OVERTIME	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
1411510	513000	LONGEVITY	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
1411510 Total		Personal Services	\$262,766	\$269,008	\$278,787	\$285,028	\$285,028	\$0	\$6,241
1411520	524100	OFFICE MACHINE MAINT	\$152	\$0	\$300	\$300	\$300	\$0	\$0
1411520	524200	REPAIR/MAINT PROP/EQUIP	\$50	\$0	\$100	\$100	\$100	\$0	\$0
1411520	524500	VEHICLE SERVICE	\$0	\$274	\$750	\$750	\$750	\$0	\$0
1411520	527100	RENTALS EQUIP/FACILITIE	\$2,449	\$2,073	\$2,000	\$2,000	\$2,000	\$0	\$0
1411520	530800	TRAINING	\$25	\$0	\$0	\$0	\$0	\$0	\$0
1411520	530900	TECHNICAL SERVICES	\$19,373	\$18,201	\$20,000	\$20,000	\$20,000	\$0	\$0
1411520	532100	CONFERENCES/MEETINGS	\$250	\$200	\$250	\$250	\$250	\$0	\$0
1411520	534300	BINDING & PRINTING	\$140	\$400	\$400	\$400	\$400	\$0	\$0
1411520	573100	PROFESSIONAL DUES & SUBS	\$419	\$464	\$500	\$500	\$500	\$0	\$0
1411520 Total		Purchase of Services	\$22,858	\$21,613	\$24,300	\$24,300	\$24,300	\$0	\$0
1411540	542000	OFFICE SUPPLIES	\$713	\$634	\$750	\$750	\$750	\$0	\$0
1411540	542500	PRINTING & FORMS	\$205	\$128	\$200	\$200	\$200	\$0	\$0
1411540	543100	EQUIPMENT PARTS	\$0	\$0	\$50	\$50	\$50	\$0	\$0
1411540	548000	VEHICLE SUPPLIES	\$70	\$0	\$200	\$200	\$200	\$0	\$0
1411540	548400	TOOLS & EXPENDABLES	\$60	\$120	\$200	\$200	\$200	\$0	\$0
1411540	558100	CLOTHING	\$728	\$747	\$1,000	\$1,000	\$1,000	\$0	\$0
1411540 Total		Materials & Supplies	\$1,777	\$1,628	\$2,400	\$2,400	\$2,400	\$0	\$0
1411580	585600	Roads & Seawalls	\$307,182	\$298,870	\$400,000	\$400,000	\$400,000	\$0	\$0
1411580 Total		Capital Outlay	\$307,182	\$298,870	\$400,000	\$400,000	\$400,000	\$0	\$0
Total Engineering (411)			\$594,583	\$591,119	\$705,487	\$711,728	\$711,728	\$0	\$6,241

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: DPW Administration

MISSION STATEMENT:

To provide the residents the following services while complying with all State and Federal Regulations:

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

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Safety: Provide a safe working environment for all DPW Employees
2. Roadways: Improve the quality of Public Streets in Scituate while implementing a bottom down roadway management plan. Improve pedestrian accessibility where applicable.
3. Sewer: Create additional sewer capacity by implementing I/I procedures and policies.
4. Water: Improve the water distribution system and continue to work on eliminating brown water by removing older pipes. Improve existing wells and continue to look for new sources of water for future usage. Use UDF (unidirectional flushing) Program to eliminate brown water.
5. Transfer Station: Work with the South Shore recycling Consortium to look for ways to increase the Town's recycling rate and manage disposal costs.
6. Foreshore Protection: Work with FEMA in completing damage assessments and funding of future projects. Continue to do routine maintenance at all sections of public foreshore protection as well as look at alternative sources of funding for repairs and replacement.

MAJOR BUDGET COMPONENTS:

<u>Dept.</u>	<u>2024 Projected</u>	<u>Families Served</u>	<u>Cost per Family</u>
Highway and Grounds	\$2,373,870	8,150	\$291
Engineering	\$711,728	8,150	\$87
Water Department	\$7,060,668	8,150	\$866
Sewer Department	\$4,776,028	3,000	\$1,592
Transfer Station	\$1,721,528	5,000	\$344
Snow and Ice	\$568,096	8,150	\$70
Foreshore Protection	\$200,000	8,150	\$25
Administration	\$207,557	8,150	\$25

FY 2024 RISKS AND CHALLENGES

1. Safety: Comply with OSHA rules and regulations
2. Highway: Maintain roadways as water line projects are ongoing.
3. Public Grounds: Managing new field complex and balancing existing field improvements.
4. Water Department: Elimination of sediment in existing water system to minimize brown water to residents during a drought and the design & build of the new Treatment Plant.
5. Sewer Department: To continue to identify and mitigate sources of Inflow and Infiltration to provide capacity for sewer collection system expansions.
6. Transfer Station: To keep costs down and avoid increased fees as the market for recyclables fluctuates.
7. Engineering: Complete construction oversight or on-going projects, especially Water Main Phase 4A & 4B
8. Foreshore Protection: Working with Army Corp of Engineering on the replacement of 1,300 feet of seawall along Turner and Lighthouse Roads. Continue working with Government Agencies to look for funding sources.

DEPARTMENTAL ACCOMPLISHMENTS FY 2023:

1. Highway Department:
 - A: Paved over 15 streets in the town and replaced 300 ft of drainage pipe.
 - B: Cleaned over 2,600 catch basins and fixed approximately 30 broken ones.
2. Public Grounds:
 - A: Removed 33 dead trees and hundreds of fallen limbs from storms
 - B: Mow, weed and edge all large plot areas- over 40 in the Town.
3. Water Department:
 - A: New Water Treatment Plant approved, working on design plan
 - B: Continued to advance efforts to bring additional ground water into the system
4. Engineering:
 - A: Continued oversight on Phase 4A & 4B Water Main Project
 - B: Completed the 75% FEMA repair to the Oceanside Drive Concrete Outfall structure
5. Wastewater:
 - A: Continued updating SCADA system (3 pump stations converted to converted to radio communications)
 - B: Completed construction of new debris dewatering site & septage receiving system
6. Transfer Station:
 - A: Completed the year with a 56% recycling rate
 - B: Continued to make improvements to the site including new line striping, purchase of new containers and increase in stormwater management maintenance.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
DPW Administration - Kevin Cafferty, Director of Public Works									
1421510	511000	REGULAR SALARIES	\$185,914	\$189,922	\$196,472	\$203,558	\$203,558	\$0	\$7,086
1421510	513000	LONGEVITY	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$0
1421510	519100	OTHER SALARIES	\$3,437	\$3,490	\$5,784	\$8,429	\$8,429	\$0	\$2,645
1421510 Total		Personal Services	\$190,451	\$194,511	\$203,356	\$213,087	\$213,087	\$0	\$9,731
1421520	524200	REPAIR/MAINT PROP/EQUIP	\$233	\$0	\$300	\$300	\$300	\$0	\$0
1421520	527100	RENTALS EQUIP/FACILITIES	\$0	\$0	\$40	\$40	\$40	\$0	\$0
1421520	532100	CONFERENCES/MEETINGS	\$0	\$167	\$50	\$50	\$50	\$0	\$0
1421520	534300	BINDING & PRINTING	\$0	\$267	\$100	\$100	\$100	\$0	\$0
1421520 Total		Purchase of Services	\$233	\$434	\$490	\$490	\$490	\$0	\$0
1421540	542000	OFFICE SUPPLIES	\$208	\$80	\$225	\$225	\$225	\$0	\$0
1421540	542500	PRINTING & FORMS	\$0	\$0	\$50	\$50	\$50	\$0	\$0
1421540 Total		Materials & Supplies	\$208	\$80	\$275	\$275	\$275	\$0	\$0
Total DPW Administration (421)			\$190,891	\$195,025	\$204,121	\$213,852	\$213,852	\$0	\$9,731

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: DPW HIGHWAY (Dept 422)

MISSION STATEMENT:

To manage the cost and effectiveness of the maintenance and construction of all town roads, sidewalks, drainage systems, street signs and beach entrance openings and closings.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

- 1. Ann Vinal Road
4200' at 28' wide
Cold plane, level and top roadway

- 2. Ann Vinal Road (sidewalk)
3230' at 5' wide
Cold plane, level and top sidewalk

MAJOR BUDGET COMPONENTS

Personnel cost	\$712,691	54%
Purchase of Services	\$424,267	32%
Material & Supplies	\$177,228	13%
Equipment purchases	\$ 9,500	1%

FY 2024 RISKS AND CHALLENGES

- 1. Stay within budget and managing unexpected costs from ocean storm clean up's, maintenance of roadways and beach parking lots.
- 2. Full Moon high tide is challenging in the areas of Cole Parkway and Peggotty Beach.
- 3. A constant challenge keeping coastal roads open after a northeast storm event. Over wash occurred on Egypt Beach Road, Peggotty Beach Parking lot (route to Inner Harbor Road) Glades Road, Surfside Road, Rebecca Road, Lighthouse Road and Turner Road. Contractors are used in heavy over wash areas and town loaders are used in the "lighter" over wash areas, last winter we responded to over wash incidents.
- 4. A constant challenge is keeping up with the large number of roadside tree removal that needs to be completed. Working with National grid to identify trees and limbs that may cause utility problem.
- 5. Keeping up with roadside overgrowth throughout the entire Town.

6. Maintaining Parks and Athletic fields during time of drought.
7. Keeping up with abundance of street light maintenance.
8. Staying on top of all the roadway and parking lot deterioration.

DEPARTMENTAL ACCOMPLISHMENTS

- Highway crew assisted in cleaning of culverts in; North Scituate, Sand Hills, Scituate Center, Greenbush area, Harbor area, Minot area, Shore Acres and the west end to keep water flowing in major area of town.
- Cleaned over 2,500 catch basins that were filled with sand & debris.
- Opened and closed all beach entrances (cleaned out sand, installed and removed Sea gates and railings).
- Managed the line painting of main and secondary roadways, intersections, business districts, parking lots and schools.
- Highway crew picked up trash from Ship Shape Day, and all beach association clean up debris.
- Used over 30 tons of asphalt to patch 19 areas disturbed by the water department.
- Even with limited personnel this year, we kept up with the potholes and trench repairs.
- Yearly cleaning of all hydro-dynamic separators near the reservoir (Pin Oak Drive, Hughey Road, Satuit Trail, Oakhurst Road, Eisenhower Lane, and Colonial Way).
- Emptied trash barrels weekly and when needed in business area (62), beach areas (70), and recycle bins (20).
- Paving sidewalks on a section of Glades Road.
- Paving of Glades Road, Bailey Causeway, section of Country Way, Maple Street and the intersection of Maple and Old Oaken Bucket to the Town Line of Norwell

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Departmental Revenue	\$0	\$0	\$0	\$0	
Ride Share Funds	\$584	\$3,100	\$0	\$0	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
DPW Highway - Michael Breen, Highway & Public Grounds Supervisor									
1422510	511000	REGULAR SALARIES	\$529,893	\$582,307	\$608,120	\$617,730	\$617,730	\$0	\$9,610
1422510	512000	OVERTIME	\$30,878	\$38,274	\$40,158	\$45,490	\$45,490	\$0	\$5,332
1422510	513000	LONGEVITY	\$6,100	\$5,900	\$6,100	\$5,000	\$5,000	\$0	(\$1,100)
1422510	514000	EDUCATIONAL INCENTIVE	\$3,500	\$4,000	\$4,000	\$1,000	\$1,000	\$0	(\$3,000)
1422510	519000	SEASONAL SALARIES	\$0	\$0	\$18,240	\$19,200	\$19,200	\$0	\$960
1422510	519100	OTHER SALARIES	\$19,626	\$22,938	\$23,646	\$24,271	\$24,271	\$0	\$625
1422510 Total		Personal Services	\$589,998	\$653,420	\$700,264	\$712,691	\$712,691	\$0	\$12,427
1422520	524100	OFFICE MACHINE MAINT	\$800	\$0	\$700	\$700	\$700	\$0	\$0
1422520	524200	REPAIR/MAINT PROP/EQUIP	\$140,601	\$177,160	\$170,000	\$249,800	\$170,000	(\$79,800)	\$0
1422520	524500	VEHICLE SERVICE	\$8,195	\$7,540	\$9,015	\$9,015	\$9,015	\$0	\$0
1422520	527100	RENTAL EQUIP/FACILITIES	\$122,298	\$119,084	\$122,920	\$137,865	\$122,920	(\$14,945)	\$0
1422520	530900	TECHNICAL SERVICES	\$1,221	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
1422520	532100	CONFERENCES/MEETINGS	\$320	\$365	\$412	\$412	\$412	\$0	\$0
1422520	534300	BINDING & PRINTING	\$0	\$0	\$175	\$175	\$175	\$0	\$0
1422520	538900	INTERDEPARTMENTAL SERVICES	\$7,458	\$14,916	\$15,500	\$15,500	\$15,500	\$0	\$0
1422520	573100	PROFESSIONAL DUES & SUBS	\$787	\$631	\$800	\$800	\$800	\$0	\$0
1422520 Total		Purchase of Services	\$281,679	\$329,696	\$329,522	\$424,267	\$329,522	(\$94,745)	\$0
1422540	542000	OFFICE SUPPLIES	\$442	\$258	\$500	\$500	\$500	\$0	\$0
1422540	542300	SPECIAL AGENCY SUPPLIES	\$7,042	\$10,489	\$7,100	\$7,100	\$7,100	\$0	\$0
1422540	543000	BUILDING SUPPLIES	\$5,287	\$3,942	\$5,500	\$5,500	\$5,500	\$0	\$0
1422540	543100	EQUIPMENT PARTS	\$37,264	\$30,902	\$38,323	\$38,323	\$38,323	\$0	\$0
1422540	543300	ROADWAY MAINT SUPPLIES	\$77,128	\$82,305	\$63,081	\$80,195	\$63,081	(\$17,114)	\$0
1422540	543400	TRAFFIC CONTROL SUPPLIES	\$14,553	\$26,589	\$29,095	\$32,095	\$29,095	(\$3,000)	\$0
1422540	545100	CLEANING SUPPLIES	\$246	\$147	\$565	\$565	\$565	\$0	\$0
1422540	548000	VEHICLE SUPPLIES	\$848	\$722	\$950	\$950	\$950	\$0	\$0
1422540	548400	TOOLS & EXPENDABLES	\$1,483	\$749	\$1,500	\$1,500	\$1,500	\$0	\$0
1422540	558100	CLOTHING	\$5,642	\$7,073	\$10,500	\$10,500	\$10,500	\$0	\$0
1422540 Total		Materials & Supplies	\$149,934	\$163,177	\$157,114	\$177,228	\$157,114	(\$20,114)	\$0
1422580	585100	EQUIPMENT	\$36,740	\$0	\$9,500	\$9,500	\$9,500	\$0	\$0
1422580 Total		Capital Outlay	\$36,740	\$0	\$9,500	\$9,500	\$9,500	\$0	\$0
Total DPW Highway (422)			\$1,058,351	\$1,146,293	\$1,196,400	\$1,323,686	\$1,208,827	(\$114,859)	\$12,427

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: SNOW & ICE (423)

MISSION STATEMENT:

Insure that all public ways, sidewalks, municipal and school lots are safely passable in the winter.

FY 2024 SNOW & ICE GOALS

1. Continue to provide Driver wellness training to all employees and contractors.
2. Examine routes for optimum results for available equipment.
3. GPS all sidewalk snow plowing routes to increase the effectiveness and cut the amount of time plowing.

MAJOR BUDGET COMPONENTS:

Personnel cost	\$101,401	17.8%
Equipment Rentals	\$150,000	26.4%
Materials & Supplies	\$316,695	55.7%

FY 2024 RISKS AND CHALLENGES:

1. Utilizing all town employees from all DPW divisions and helping these employees to be versatile in using all the DPW equipment including loaders, backhoes, sidewalk machine, 6-wheeler, 10 wheelers, one-tons, bob cat, and pickup trucks.
2. Keeping all snow plow routes cleared during long duration storms.
3. Balancing needs with equipment and contractor supply challenges.

DEPARTMENTAL ACCOMPLISHMENTS:

During the winter we had more salting events than snow removal events which can be just as time consuming. We cleared the following areas of over wash once; Central Ave, Oceanside Drive, Surfside Drive, Glades Road, Egypt Beach Road, Turner Road, Lighthouse Road, Rebecca Road, Peggotty Beach parking lot (blocks Inner Harbors Road) was cleared 3 times.

Managed storm over wash/clean up along coastal areas and clean up around Business Districts.

Continued successful brine and magnesium chloride procedure to the town salting routes.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Snow & Ice - Michael Breen, Highway & Public Grounds Supervisor									
1423510	512000	OVERTIME	\$93,042	\$121,821	\$101,401	\$101,401	\$101,401	\$0	\$0
1423510 Total		Personal Services	\$93,042	\$121,821	\$101,401	\$101,401	\$101,401	\$0	\$0
1423520	527100	EQUIPMENT RENTALS	\$121,287	\$152,553	\$150,000	\$150,000	\$150,000	\$0	\$0
1423520 Total		Purchase of Services	\$121,287	\$152,553	\$150,000	\$150,000	\$150,000	\$0	\$0
1423540	543100	EQUIPMENT PARTS	\$27,516	\$25,699	\$28,000	\$28,000	\$28,000	\$0	\$0
1423540	543300	ROADWAY MAINTENANCE	\$131,424	\$173,174	\$217,114	\$288,095	\$217,114	(\$70,981)	\$0
1423540	548000	VEHICLE SUPPLIES	\$0	\$100	\$100	\$100	\$100	\$0	\$0
1423540	548400	TOOLS & EXPENDABLES	\$43	\$745	\$500	\$500	\$500	\$0	\$0
1423540 Total		Materials & Supplies	\$158,983	\$199,718	\$245,714	\$316,695	\$245,714	(\$70,981)	\$0
Total Snow & Ice (423)			\$373,312	\$474,092	\$497,115	\$568,096	\$497,115	(\$70,981)	\$0

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: STREET LIGHTING 424

MISSION STATEMENT:

N/A

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

N/A

MAJOR BUDGET COMPONENTS

The street lighting budget supports the electricity costs of the street lights in the community. The Town purchased the street lights several years ago and converted them to LED as part of an Energy Savings Contract (ESCO) project. The street light repairs are mainly supported from the DPW Highway budget but this budget can assist if funds are available at the end of the fiscal year.

Fiscal Year	Budget	Expended
FY 2023 YTD	\$125,000	\$17,662
FY 2022	\$125,000	\$94,156
FY 2021	\$125,000	\$88,597
FY 2020	\$120,000	\$110,287
FY 2019	\$130,031	\$128,986
FY 2018	\$120,013	\$80,787
FY 2017	\$200,000	\$130,576
FY 2016	\$200,000	\$200,000
FY 2015	\$190,000	\$190,000

FY 24 RISKS AND CHALLENGES

N/A

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Street Lights - James Boudreau, Town Administrator									
1424520	521100	ELECTRICITY	\$88,597	\$94,156	\$125,000	\$125,000	\$125,000	\$0	\$0
1424520 Total		Purchase of Services	\$88,597	\$94,156	\$125,000	\$125,000	\$125,000	\$0	\$0
Total Street Lights (424)			\$88,597	\$94,156	\$125,000	\$125,000	\$125,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: DPW PUBLIC GROUNDS (Dept 429)

MISSION STATEMENT:

To insure all public grounds areas, business districts, buildings, parks, schools, playgrounds and cemeteries are attractively maintained and that all public ways are safely passable at all times.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Prune/trim trees on Summer St., Maple St., Clapp Rd., Driftway, Kent St., Bailey’s Causeway & Boarder St.
2. Maintain beach and business districts trash removal in a cost-effective way.
3. Remove all dead or dying trees from roadways and trim all over growth on sidewalks in school areas.
4. Survey, line and strip all playing fields; increase our spring maintenance to improve high wear areas and in dead spots, seed or sod the high wear areas, take soil samples for ph values to upgrade service to all fields without using outside contractors.
5. Maintain and service all town owned cemeteries and straighten headstones.
6. Manage contractor road work and sidewalk work in a cost-effective manner.

MAJOR BUDGET COMPONENTS

Personnel cost	\$687,262	66.5%
Purchase of Services	\$246,000	23.2%
Material & Supplies	\$117,000	10.1%
Equipment purchases	\$12,000	0.02%

FY 2023 RISKS AND CHALLENGES

1. Taking playing fields off line in order to rest and rejuvenate fields.
2. Public Grounds maintains the following open space areas with a crew of 8 employees: Hatherly School, Central Park, Gates School, Cudworth playground, Lawson Park, High School grounds, football practice field, Town Hall greenscape, Greenbush open space, Town Library green space, Elm Park, the Common, Beaver Dam ball field, Jenkins School, Wampatuck

School, Cushing School, Cushing field, High school soccer field and Driftway Park, North Scituate Village, Hollett Street at Ann Vinal, Central Fire Station, Edward Foster, Cole Parkway, Teak Sherman Park, Mount Hope Cemetery, Cudworth Cemetery, Egypt Park. Purple Dinosaur playground, North Scituate Playground, Route 3A North River pump station, Country Way, Cedar and Summer Streets. The addition of the Public Safety Building, new School and expanded Library will challenge the team to provide level service in these areas.

3. Organizing two cemeteries with no computerized system.
4. Increased demand for higher level of service with limited staff and resources.
5. Increase amount of tree trimming with limited staff.
6. Maintain all ballfields from April - November with water ban restriction in effect.

DEPARTMENTAL ACCOMPLISHMENTS

- Cut back roadside growth along roads and intersections, cut back growth on all sidewalks.
- Remove 33 Dead trees and hundreds of fallen tree limbs.
- Mow, weed and edge all large plot areas (40) and small plot areas (20) around town.
- Weed wacked around guard rails on all main roads.
- Emptied trash barrels when needed in business area (64), beach areas (66), and recycle bins (20).
- Cut and weed trim all fields and maintained all school grounds.
- Maintained all ball fields from April through November.
- Maintained all line stripping of athletic fields.
- Maintained and made repairs to all playgrounds.
- Tree trimming on Summer St., Maple St., Clapp Rd. & Border St.
- Managed all burials at Cudworth and Union Cemeteries.
- Leaf removal/ fall cleanup for 40 large plot areas and 20 small plot areas around town, and trimming of roadsides on all main roads and secondary roadways.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Departmental Revenue	\$3,235	\$6,357	\$0	\$2,500	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
DPW Public Grounds - Michael Breen, Highway & Public Grounds Supervisor									
1429510	511000	REGULAR SALARIES	\$457,804	\$434,242	\$495,315	\$510,293	\$510,293	\$0	\$14,978
1429510	512000	OVERTIME	\$27,483	\$37,485	\$49,532	\$51,030	\$51,030	\$0	\$1,498
1429510	513000	LONGEVITY	\$3,250	\$3,300	\$4,550	\$4,050	\$4,050	\$0	(\$500)
1429510	514000	EDUCATIONAL INCENTIVE	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$0	\$500
1429510	518000	PART-TIME SALARIES	\$0	\$0	\$3,000	\$3,000	\$3,000	\$0	\$0
1429510	519000	SEASONAL SALARIES	\$24,233	\$49,388	\$100,320	\$96,000	\$96,000	\$0	(\$4,320)
1429510	519100	OTHER SALARIES	\$21,266	\$22,047	\$21,134	\$21,389	\$21,389	\$0	\$255
1429510 Total		Personal Services	\$535,036	\$547,461	\$674,851	\$687,262	\$687,262	\$0	\$12,411
1429520	524100	OFFICE MACHINE MAINT	\$0	\$0	\$150	\$150	\$150	\$0	\$0
1429520	524200	REPAIR/MAINT PROP/EQ	\$40,225	\$45,006	\$42,232	\$42,232	\$42,232	\$0	\$0
1429520	524500	VEHICLE SERVICE	\$4,156	\$4,326	\$4,326	\$4,326	\$4,326	\$0	\$0
1429520	527100	RENTAL EQUIP/FACILIT	\$93,886	\$136,290	\$160,000	\$180,032	\$160,000	(\$20,032)	\$0
1429520	530900	TECHNICAL SERVICES	\$200	\$4,000	\$5,000	\$10,000	\$5,000	(\$5,000)	\$0
1429520	532100	CONFERENCES/MEETINGS	\$139	\$282	\$300	\$300	\$300	\$0	\$0
1429520	538900	INTERDEPARTMENTAL SERVICES	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$0	\$0
1429520	573100	PROFESSIONAL DUES & SUBS	\$500	\$461	\$500	\$500	\$500	\$0	\$0
1429520 Total		Purchase of Services	\$147,605	\$198,866	\$221,008	\$246,040	\$221,008	(\$25,032)	\$0
1429540	542000	OFFICE SUPPLIES	\$220	\$137	\$250	\$250	\$250	\$0	\$0
1429540	542300	SPECIAL AGENCY SUPPL	\$17,672	\$17,474	\$18,500	\$27,900	\$18,500	(\$9,400)	\$0
1429540	543000	BUILDING SUPPLIES	\$2,595	\$2,704	\$3,200	\$3,200	\$3,200	\$0	\$0
1429540	543100	EQUIPMENT PARTS	\$25,495	\$21,855	\$25,000	\$26,000	\$25,000	(\$1,000)	\$0
1429540	545100	CLEANING SUPPLIES	\$935	\$204	\$950	\$950	\$950	\$0	\$0
1429540	546200	LANDSCAPING SUPPLIES	\$22,227	\$32,890	\$44,800	\$45,500	\$24,800	(\$20,700)	(\$20,000)
1429540	548000	VEHICLE SUPPLIES	\$702	\$741	\$750	\$750	\$750	\$0	\$0
1429540	548400	TOOLS & EXPENDABLES	\$883	\$599	\$900	\$900	\$900	\$0	\$0
1429540	558100	CLOTHING	\$5,540	\$6,851	\$11,250	\$11,250	\$11,250	\$0	\$0
1429540 Total		Materials & Supplies	\$76,268	\$83,456	\$105,600	\$116,700	\$85,600	(\$31,100)	(\$20,000)
1429580	585100	EQUIPMENT	\$24,259	\$25,860	\$2,760	\$12,000	\$12,000	\$0	\$9,240
1429580 Total		Capital Outlay	\$24,259	\$25,860	\$2,760	\$12,000	\$12,000	\$0	\$9,240
Total DPW Public Grounds (429)			\$783,169	\$855,643	\$1,004,219	\$1,062,002	\$1,005,870	(\$56,132)	\$1,651

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Transfer Station - 433

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. Strive to provide expanded recycling opportunities while meeting the needs of the stakeholders in a clean and pleasant environment.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Identify and implement emerging methods for improved management and handling of all waste including additional separation of recyclable materials such as glass and plastic and utilizing compactors to reduce hauling costs.
2. Evaluate and compare current rates on pay-to-throw away items such as construction and demolition debris, electronics and appliances to improve revenue rates.
3. Continue to seek Grant funding opportunities from the Department of Environmental Protection.
4. Educate users of the Transfer Station of proper recycling techniques to provide a cleaner product to our vendors.
5. Identify incentives to increase the participation in the use of the Scituate Transfer Station.

MAJOR BUDGET COMPONENTS

Disposal Costs \$1,000,000

Personnel \$344,974

Indirect Costs \$166,484

Technical Services \$95,000

Blue Bags \$90,000

Debt \$0

Repair & Maintenance \$28,750

FY 2023 RISKS AND CHALLENGES

Staffing continues to be a challenge. Short staff due to injury or earned time off requires utilizing staff from other DPW Departments to supplement staff at the Transfer Station. The Transfer Station originally opened with a staff of six in 2000. Over the past years the transfer station has operated with only four employees. Last year there was an injury to an employee that has left the at 3 full time employees and luckily the return of a retired employee 3 days a week.

I want to thank again all the employees at the Scituate Transfer Station for their dedication, who reported daily to maintain the same level of service that the residents of Scituate are accustomed to thru challenging times. Again disposal quantities increased.

Disposal rates from all our vendors continue to rise as they search of end users. While many residents dutifully put items into their recycling bins, much of it does not actually end up being recycled. Items need to be clean and the correct type of plastic (#1 & #2). Rarely are plastics #3 thru #7 recycled. There is a link on the Town of Scituate Transfer Station web page that answers many common questions whether an item belongs in the recycling bin or the trash.

As the facility ages, maintain the facility and upgrade equipment for a safe, clean and efficient disposal and recycling center continues to be demanding.

Corrugated Cardboard continues to provide customers a rebate for disposal. Cardboard was separated from the mixed paper stream due to its increase in recyclable value in an effort to reduce disposal costs.

Handling the disposal of waste and recycling from Municipal Buildings and all wastes generated at the beaches, parks and public areas with no assistance from the Town imposes increased disposal costs on the Transfer Station.

DEPARTMENTAL ACCOMPLISHMENTS

The Scituate Transfer Station remained operational as usual throughout the challenging times. Increased sanitizing of the public and private areas and wearing of personal protective protection.

Continued to make improvements to the site including new line striping, purchase of new containers and increase in stormwater management maintenance.

The recycling rate for 2021 averaged 56%.

The Scituate Transfer Station handled 3337 Tons of Municipal Solid Waste, 1586 tons of Glass, Paper, Cardboard, Plastic and Tin and 2452 Tons of Construction Debris.

DESCRIPTION OF REVENUE	FY22	FY23 Budget	FY23 YTD	FY24 Projected	Comments
Stickers	\$480,215	\$460,000	\$ 17,755	\$561,430	
Blue Bags	\$546,171	\$485,000	\$103,164	\$500,000	
Bulky Waste	\$537,367	\$681,741	\$ 97,131	\$681,741	
Recycle	\$ 20,286	\$ 12,000	\$ 2,857	\$ 12,000	
General Fund	\$0	\$0	\$0	\$0	
Interest/Other	\$ 3,168	\$ 2,500	\$	\$ 2,500	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Transfer Station Enterprise - Sean McCarthy, Engineering Supervisor									
63433510	511000	REGULAR SALARIES	\$209,053	\$209,790	\$217,069	\$275,454	\$275,454	\$0	\$58,385
63433510	512000	OVERTIME	\$28,522	\$42,845	\$50,347	\$46,415	\$46,415	\$0	(\$3,932)
63433510	513000	LONGEVITY	\$800	\$800	\$1,800	\$2,300	\$2,300	\$0	\$500
63433510	514000	EDUCATIONAL INCENTIVE	\$0	\$500	\$500	\$500	\$500	\$0	\$0
63433510	519000	SEASONAL SALARIES	\$13,695	\$11,085	\$13,680	\$14,400	\$14,400	\$0	\$720
63433510	519100	OTHER SALARIES	\$4,771	\$7,557	\$4,742	\$5,905	\$5,905	\$0	\$1,163
63433510 Total		Personal Services	\$256,840	\$272,577	\$288,138	\$344,974	\$344,974	\$0	\$56,836
63433520	521100	ELECTRICITY	\$13,004	\$13,086	\$11,000	\$15,000	\$15,000	\$0	\$4,000
63433520	524200	REPAIR & MAINTENANCE	\$26,100	\$26,752	\$28,750	\$28,750	\$28,750	\$0	\$0
63433520	524500	VEHICLE SERVICE	\$9,522	\$13,778	\$15,000	\$15,000	\$15,000	\$0	\$0
63433520	527100	HAULING CONTRACTS	\$865,272	\$689,288	\$890,000	\$900,000	\$900,000	\$0	\$10,000
63433520	530900	TECHNICAL SERVICES	\$67,213	\$67,587	\$85,000	\$85,000	\$85,000	\$0	\$0
63433520	534100	TELEPHONE	\$498	\$408	\$300	\$300	\$300	\$0	\$0
63433520	534300	BINDING & PRINTING	\$969	\$751	\$1,200	\$1,200	\$1,200	\$0	\$0
63433520	573100	PROFESSIONAL DUES & SUBS	\$4,975	\$4,850	\$4,850	\$4,850	\$4,850	\$0	\$0
63433520 Total		Purchase of Services	\$987,554	\$816,500	\$1,036,100	\$1,050,100	\$1,050,100	\$0	\$14,000
63433540	542300	SUPPLIES	\$41,569	\$88,021	\$90,000	\$90,000	\$90,000	\$0	\$0
63433540	542500	PRINTING & FORMS	\$25	\$0	\$140	\$140	\$140	\$0	\$0
63433540	543000	BUILDING SUPPLIES	\$1,326	\$1,239	\$1,300	\$1,300	\$1,300	\$0	\$0
63433540	543100	EQUIPMENT PARTS	\$14,717	\$16,099	\$16,000	\$16,000	\$16,000	\$0	\$0
63433540	545100	CLEANING SUPPLIES	\$799	\$162	\$800	\$800	\$800	\$0	\$0
63433540	548000	VEHICLE SUPPLIES	\$355	\$302	\$750	\$750	\$750	\$0	\$0
63433540	548100	FUELS & LUBRICANTS	\$12,867	\$13,037	\$18,000	\$18,000	\$18,000	\$0	\$0
63433540	548400	TOOLS & EXPENDABLES	\$0	\$0	\$300	\$300	\$300	\$0	\$0
63433540	558100	CLOTHING	\$2,400	\$2,825	\$4,400	\$4,400	\$4,400	\$0	\$0
63433540 Total		Materials & Supplies	\$74,058	\$121,685	\$131,690	\$131,690	\$131,690	\$0	\$0

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
63433560	578000	Emergency Reserve Fund	\$0	\$0	\$0	\$25,000	\$10,000	(\$15,000)	\$10,000
63433560	596000	INDIRECT COSTS	\$145,968	\$155,007	\$160,317	\$166,484	\$166,484	\$0	\$6,167
63433560 Total		Emerg Reserve/Intradepartmental	\$145,968	\$155,007	\$160,317	\$191,484	\$176,484	(\$15,000)	\$16,167
63433580	585100	EQUIPMENT	\$0	\$16,164	\$0	\$0	\$0	\$0	\$0
63433580 Total		Capital Outlay	\$0	\$16,164	\$0	\$0	\$0	\$0	\$0
63433590	591000	PRINCIPAL ON LONG TER	\$0	\$18,900	\$15,000	\$39,170	\$39,500	\$330	\$24,500
63433590	591500	INTEREST ON LONG TERM	\$0	\$4,993	\$3,900	\$11,105	\$10,763	(\$342)	\$6,863
63433590	592500	INTEREST ON SHORT TERM	\$0	\$0	\$6,096	\$0	\$0	\$0	(\$6,096)
63433590 Total			\$0	\$23,893	\$24,996	\$50,275	\$50,263	(\$12)	\$25,267
63433596	596600	TR STNTRANSFERS TO TRUST FUNDS	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
63433596 Total			\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Transfer Station Enterprise (433)			\$1,489,421	\$1,405,827	\$1,641,241	\$1,768,523	\$1,753,511	(\$15,012)	\$112,270

Transfer Station Enterprise Fund

	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Voted FY23 budget	Proposed FY24 budget
				<i>C & D inc \$.02 & Sticker +\$10</i>				
Revenue:	<i>Rate reduction</i>	<i>Rate restored</i>	<i>C & D inc \$.04</i>			<i>C & D Inc \$.03</i>	<i>Sticker +\$15</i>	
Transfer Station Stickers	379,493	444,738	422,135	420,629	515,320	480,215	460,000	561,430
Trash Bags	457,479	459,607	485,200	495,025	589,387	546,171	485,000	500,000
Recycling	20,359	23,115	17,500	11,708	13,145	20,286	12,000	12,000
Bulky Waste	247,582	330,406	453,769	527,152	569,791	537,367	681,741	681,741
Interest Income	5,744	7,878	12,679	8,440	2,333	3,168	2,500	2,500
Misc	642	1,908	2,222	5,550	(740)	2,118		
Total Revenue	1,111,299	1,267,651	1,393,505	1,468,503	1,689,236	1,589,324	1,641,241	1,757,671
Expenses:								
Personal Services	230,465	230,272	233,748	247,236	256,840	272,577	288,138	344,974
Purchase of Services	705,216	762,018	860,078	957,318	987,554	816,500	1,036,100	1,050,100
Materials & Supplies	95,204	100,978	88,766	103,056	74,058	121,685	131,690	131,690
Indirect Costs	153,616	164,846	159,419	142,760	145,968	155,007	160,317	166,484
Emergency Reserve							-	10,000
Capital Outlay/Transfers to Reserves	-	-	-		25,000	16,164		
Total Operating Expenses	1,184,501	1,258,115	1,342,012	1,450,370	1,489,421	1,381,934	1,616,245	1,703,248
Surplus/(Deficit) before debt payments	(73,202)	9,537	51,493	18,134	199,816	207,391	24,996	54,423
Transfer from Special Revenue Fund	-	-	-	-	-	3,240	-	-
Debt Service	(17,550)	(16,950)	(16,350)	(15,750)	-	(23,893)	(24,996)	(50,263)
Total Surplus/(Deficit)	(90,752)	(7,413)	35,143	2,384	199,816	186,738	-	4,160
Unappropriated Certified Retained Earnings as of July 1, 2022								513,051
Less amount proposed for Fall 2022 STM								(1,190)
Less amt needed to balance FY24 budget								-
Less amt to be used for FY24 Capital								(90,518)
Balance of Retained Earnings after FY23 STM								421,343

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**Town of Scituate
Transfer Station Enterprise Fund
Indirect Costs
Fiscal Year 2024 Budget**

Description	Basis	Allocation	%*	FY23 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	1.56%	424,708	6,628
Town Accountant	Processing of warrants etc.	Total FY23 budget	1.56%	431,145	6,729
Treas/Collector	Collections, bank rec., payroll etc.	Total FY23 budget	1.56%	441,419	6,889
Engineering Dept.	Engineering	1/2 of Town Engineer's Salary			49,344
DPW Admin. Dept.	Administration	1/5 of Director's Salary			27,700
Insurance	Building,Auto, Liability etc.	From Insurance Company			6,932
Group Insurance	Town's Share of group insurance.	Actual Contribution FY22 rates			5,111
Medicare	Town's Share of medicare.	Actual FY22	1.45%		3,453
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	0.28%	124,278	344
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS	0.86%	6,213,897	53,354
				11.0%	166,484

* based on enterprise FY23 operating budget to total Town operating budget

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: SEWER - 440

MISSION STATEMENT:

Assure the proper collection and treatment of the Town's wastewater in an environmentally sound, safe and cost-effective manner to protect human health while meeting NPDES (National Pollution Discharge and Elimination System) discharge permit and other regulated operating requirements. NPDES permit expired at the end of 2017. The new permit will require more stringent discharge parameters. Our primary objective is to implement our plans to meet the new requirements while maintaining and improving existing treatment systems. Our secondary objective is to make investments, repairs, and modernize equipment while restoring sewer system capacity by removing inflows and infiltration. In all areas we seek to increase resiliency of the wastewater systems and curtail ongoing operating and maintenance costs.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Continue to identify and mitigate sources of (I+I) Inflow and Infiltration to provide capacity for sewer system expansions. Recent sewer improvement included private services to maximize the capacity restored. Goal is to position the department to support sewer expansions, especially in North Scituate, Scituate, Cohasset and Hull. Continue to meet to discuss the potential of a regional sewer district for future expansions.
2. Conduct comprehensive facilities plan and waste water management and best practices review for the WWTP (Waste Water Treatment Plant), collection system, and nine pump stations. Goal is to provide evaluations for capital projects moving forward and begin design phase of treatment plant upgrade and improvements to support new pending permit and more stringent limits.
3. Enhance resiliency of systems against more frequent and more severe storm events. Projects will include: remote SCADA control of the pump stations subject to severe flooding, replacing structures with water tight structures, installing flood mitigation equipment and structures, and acquiring portable pumps and generators for emergency conditions.
4. Continue to implement cyber security measures and enhance the SCADA (Supervisory Control and Data Acquisition) systems at the WWTP and pump stations.

MAJOR BUDGET COMPONENTS

1. Debt Services - \$2,005,512
2. Personal Services - \$658,197
3. Purchase of Services - \$1,286,082
 - Utilities – 55% = \$703,352 (Electricity and Natural Gas)
 - Rental Equipment – 27% = \$341,220 (Sludge Cake Hauled)
 - Repair & Maintenance – 9% = \$118,000
 - Technical Services – 5% = \$70,364 (SCADA/wireless, lab testing.)
4. Materials & Supplies - \$499,087
 - Chemicals & Lab Supplies – 63% = \$328,651
 - Equipment & Parts – 28% = \$141,206
 - Fuels & Lubes – 3% = \$15,000
5. Intergovernmental - \$324,650

FY 2024 RISKS AND CHALLENGES

1. The facilities NPDES permit expired at the end of 2017 and we are currently operating off of an approved continuance of the old permit. Draft permit issues with additional testing requirements for PFAS, and sludge solids. Department needs to be ready to undergo additional testing and will likely need to seek technical services to determine impact of new limits and feasibility of new treatment systems.
2. The sewer collection system is significantly impacted by inflows and infiltration. These I+I flows limit capacity of the system and increase operational costs. Coastal areas are of significant importance; coastal flooding and salt water intrusion have more severe impacts on system capacity and wear and tear of equipment. Climate change predictions for sea level rise and the Town's hazard planning committee has identified critical sewer division assets located in vulnerable locations. The lack of capacity of the sewer system limits the departments ability to expand services to offset costs.

3. Impacts from world events: Worldwide market impacts from the Covid pandemic, to the war in Ukraine, have created unanticipated costs and interruptions for supply and delivery of essential chemicals and equipment. Interruptions caused by the pandemic has led to delayed implementation of projects and substantial increases in expected lead times or prices. Markets are in flux as demand for essential commodities outpaces supply and production of affected industries.
4. Characteristics of wastes received: Since the Covid pandemic, there has been an increase in undesirable wastes entering the facility. These “undesirables” consist of primarily “flushable” wipes, which do not break down, and bind up pumps and equipment. Continued water demand from residents no longer commuting and ongoing pilot testing for a new water plant requires the water department to send alum waste and backwash flows to the sewer plant. These waste flows increase chemical consumption and UV system operating costs at the WWTP.
5. Cyber Threats: A joint advisory from the Federal Bureau of Investigation (FBI), the Cybersecurity and Infrastructure Agency (CISA), the Environmental Protection Agency (EPA), and the National Security Agency (NSA), has been released. This alert (AA21-287A) highlights ongoing malicious cyber activity targeting the information technology (IT) and operational technology (OT) networks, systems, and devices of U.S. Water and Wastewater Systems. Managing the risks from these threats is an increasingly difficult challenge that has delayed the implementation and increased the costs of certain systems, as security needs and concerns are evaluated.

DEPARTMENTAL ACCOMPLISHMENTS

1. Modernizing and enhancing treatment: When possible, systems are identified and replaced with modernized equipment with the benefit of increasing efficiency or capacity and reducing ongoing maintenance costs. Recent improvements include: automated septage treatment and pumping through SCADA to allow for more septage capacity, new efficient chemical pumps allowing for better utilization of chemical storage and less waste, new variable frequency drives installed on aerated grit tank blowers. Continued improvements will lead to reduced wear and tear on equipment, fewer and less severe overtime events, and reduced energy costs.
2. As part of a phased program, the SCADA systems at the WWTP and pump stations are being replaced and updated. Last year three pump stations were converted to radio communications which reduces the departments costs for leased phone lines and provides a more resilient means of communications. Recent improvements also address various cyber security needs and provided a backup afterhours emergency alarm system.

3. Records upkeep and overhaul: Compared, and reconciled 3247 sewer connections between billing records, permit records, and GIS records, updated and uploaded records to GIS database. Overhauled internal spreadsheets to automatically collect and graph data entered. One year and five year comprehensive and interactive record keeping options now available for data that was previously manually entered or previously limited to only one month of data. Wherever possible division is moving towards digitization of records.
4. Completed construction of new debris dewatering site and septage receiving station. These improvements have provided a much-needed dewatering area for the department to internalize operations for collection system maintenance. The new septage screening equipment can remove materials which have high concentrations of contaminants like copper, along with “flushables” and other detritus, protecting pumps and equipment downstream. The new debris pad has allowed the department to begin clearing the backlog of maintenance projects in the collection system.
5. Sewer inspections and backup and inflow prevention programs: Equipment and programs for locating and preventing backups and inflows into the town sewer system have been implemented. Implemented automated internal notification system for alerts for when properties are listed for sale. The equipment and policy changes will detect and prevent backups into private property, will remove sources of inflows, and restore capacity.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Taxes & Excise	1,567	24,188	8,734.42	5,000	
Penalties & Interest	18,930	18,679	6,109.07	12,000	
Sewer Usage	1,852,270	1,980,067	506,387.25	2,475,000	
Septage Disposal Fees	278,535	361,815	64,297.50	300,000	
Sewer Permits/Licenses	6,675	5,100	750	4,000	
Sewer Connection Fees	342,000	576,500	0	380,000	
Sewer Liens/Com.Interest	94,038	120,206	605.08	95,000	
Interest Income	13,218	4,426	1,723.27	10,000	
Misc.	7,914	0	0	0	
Betterment	1,254,495	1,247,449	1,240,028	707,540.96	
Total	3,869,642	4,338,430	1,828,634.59	3,988,540.96	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Sewer Enterprise - William Branton, Sewer Supervisor			<i>Note: For FY23, this budget was augmented for operational costs at the 09/22 STM as indicated below</i>						
64440510	511000	REGULAR SALARIES	\$468,353	\$482,749	\$491,604	\$513,803	\$513,803	\$0	\$22,199
64440510	512000	OVERTIME	\$48,409	\$49,528	\$69,609	\$73,553	\$73,553	\$0	\$3,944
64440510	513000	LONGEVITY	\$4,075	\$3,650	\$4,000	\$4,800	\$4,800	\$0	\$800
64440510	514000	EDUCATIONAL INCENTIVE	\$500	\$1,375	\$1,875	\$2,975	\$2,975	\$0	\$1,100
64440510	519000	SEASONAL SALARIES	\$0	\$3,026	\$14,820	\$15,600	\$15,600	\$0	\$780
64440510	519100	OTHER SALARIES	\$18,437	\$22,544	\$38,025	\$44,739	\$44,739	\$0	\$6,714
64440510 Total		Personal Services	\$539,775	\$562,872	\$619,933	\$655,470	\$655,470	\$0	\$35,537
64440520	521100	ELECTRICITY** (+\$38,000 STM)	\$278,068	\$366,455	\$412,446	\$668,162	\$450,000	(\$218,162)	\$37,554
64440520	521300	NATURAL GAS** (+\$5,000 STM)	\$24,269	\$28,240	\$30,500	\$35,190	\$35,190	\$0	\$4,690
64440520	524100	OFFICE MACHINE MAINTENANCE	\$312	\$2,371	\$2,371	\$2,372	\$2,372	\$0	\$1
64440520	524200	REPAIR & MAINTENANCE	\$150,923	\$156,387	\$103,000	\$118,000	\$104,000	(\$14,000)	\$1,000
64440520	524500	VEHICLE SERVICE	\$1,910	\$626	\$6,800	\$8,350	\$6,800	(\$1,550)	\$0
64440520	527100	SLUDGE CAKE DISPOSAL** (+\$49,000 STM)	\$196,072	\$207,016	\$269,600	\$341,220	\$285,000	(\$56,220)	\$15,400
64440520	530800	TRAINING	\$3,040	\$4,885	\$7,200	\$18,400	\$18,400	\$0	\$11,200
64440520	530900	TECHNICAL SERVICES	\$52,499	\$59,106	\$55,000	\$70,364	\$60,000	(\$10,364)	\$5,000
64440520	531900	LEGAL SERVICES	\$0	\$568	\$0	\$7,000	\$0	(\$7,000)	\$0
64440520	532100	CONFERENCES/MEETINGS	\$449	(\$67)	\$500	\$2,500	\$1,000	(\$1,500)	\$500
64440520	534100	TELEPHONE	\$6,925	\$6,266	\$8,680	\$11,256	\$11,256	\$0	\$2,576
64440520	534300	BINDING & PRINTING	\$351	\$0	\$350	\$405	\$405	\$0	\$55
64440520	534400	POSTAGE & DELIVERY	\$141	\$453	\$350	\$500	\$500	\$0	\$150
64440520	573100	PROFESSIONAL DUES & SUBS	\$710	\$1,153	\$1,458	\$2,363	\$2,363	\$0	\$905
64440520 Total		Purchase of Services	\$715,670	\$833,460	\$898,255	\$1,286,082	\$977,286	(\$308,796)	\$79,031

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
64440540	542000	OFFICE SUPPLIES	\$706	\$655	\$750	\$750	\$750	\$0	\$0
64440540	542300	SUPPLIES	\$98	\$575	\$1,000	\$1,000	\$1,000	\$0	\$0
64440540	542500	PRINTING & FORMS	\$83	\$790	\$640	\$715	\$715	\$0	\$75
64440540	543000	BUILDING SUPPLIES	\$2,316	\$1,690	\$2,400	\$2,515	\$2,515	\$0	\$115
64440540	543100	EQUIPMENT PARTS	\$115,869	\$71,996	\$80,000	\$141,206	\$90,000	(\$51,206)	\$10,000
64440540	545100	CLEANING SUPPLIES	\$186	\$322	\$1,200	\$400	\$400	\$0	(\$800)
64440540	548000	VEHICLE SUPPLIES	\$767	\$85	\$500	\$500	\$500	\$0	\$0
64440540	548100	FUELS & LUBRICANTS** (+\$10,000 STM)	\$5,186	\$11,996	\$20,500	\$15,000	\$15,000	\$0	(\$5,500)
64440540	548400	TOOLS & EXPENDABLES	\$185	\$1,083	\$1,500	\$1,500	\$1,500	\$0	\$0
64440540	550100	CHEMICAL & LAB SUPPLIES**(+\$175,000 STM)	\$127,985	\$194,698	\$323,481	\$328,651	\$328,651	\$0	\$5,170
64440540	558100	CLOTHING	\$4,114	\$4,360	\$6,600	\$6,850	\$6,850	\$0	\$250
64440540 Total		Materials & Supplies	\$257,495	\$288,251	\$438,571	\$499,087	\$447,881	(\$51,206)	\$9,310
64440560	578000	Emergency Reserve Fund	\$0	\$0	\$0	\$25,000	\$0	(\$25,000)	\$0
64440560	596000	INDIRECT COSTS	\$257,018	\$287,383	\$297,248	\$299,650	\$299,650	\$0	\$2,402
64440560 Total		Emergency Reserve/Intradepartmental	\$257,018	\$287,383	\$297,248	\$324,650	\$299,650	(\$25,000)	\$2,402
64440580	585100	EQUIPMENT	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0	\$0
64440580 Total		Capital Outlay	\$0	\$0	\$2,500	\$2,500	\$2,500	\$0	\$0
64440590	591000	PRINCIPAL ON LONG TERM DEBT	\$1,418,650	\$1,500,695	\$1,487,602	\$1,651,216	\$1,641,266	(\$9,950)	\$153,664
64440590	591500	INTEREST ON LONG TERM DEBT	\$233,007	\$358,843	\$268,090	\$348,122	\$349,598	\$1,476	\$81,508
64440590	592000	OTHER DEBT SERVICES	\$10,662	\$9,134	\$7,672	\$6,174	\$6,174	\$0	(\$1,498)
64440590	592500	INTEREST ON SHORT TERM DEBT	\$6,888	\$27,450	\$129,150	\$0	\$0	\$0	(\$129,150)
64440590 Total			\$1,669,207	\$1,896,122	\$1,892,514	\$2,005,512	\$1,997,038	(\$8,474)	\$104,524
64440596	596600	Transfer to Trust Funds	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
64440596 Total			\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Sewer Enterprise (440)			\$3,689,165	\$3,868,087	\$4,149,021	\$4,773,301	\$4,379,825	(\$393,476)	\$230,804

Sewer Enterprise Fund

DROUGHT

	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Voted FY23 budget	Proposed FY24 budget
Revenue:								
	50% free usage eliminated		5% Rate Inc	free usage eliminated	6% Rate Inc	9% Rate Inc	16% Rate Inc	
Tax Liens	34,382	9,214	9,669	6,861	1,567	24,188	5,000	5,000
Sewer Use Charges*	1,160,054	1,295,226	1,321,191	1,512,623	1,852,270	1,980,067	2,502,521	2,475,000
Septage Disposal Fees*	257,958	296,906	245,004	221,428	278,535	361,815	280,000	300,000
Interest/Penalties	8,048	10,072	11,259	13,833	18,930	18,679	12,000	12,000
Sewerage Permits/Licenses	2,350	1,360	4,175	4,450	6,675	5,100	4,000	4,000
Sewer Connection Fees	77,000	77,000	900,750	680,000	342,000	576,500	380,000	380,000
Sewer Liens/Committed Interest	109,348	137,614	74,146	113,136	94,038	120,206	95,000	95,000
Interest Income	15,012	20,657	32,133	43,648	13,218	4,426	10,000	10,000
State Revenue					1,774	1,833		
Misc	7,731	2,422	18,427	4,399	6,140	7,532	-	-
Total Revenue	1,671,883	1,850,470	2,616,753	2,600,379	2,615,147	3,100,345	3,288,521	3,281,000
Expenses:								
Personal Services	414,824	417,024	450,201	523,638	539,775	562,872	619,933	655,470
Purchase of Services	617,189	626,356	719,506	674,765	715,670	833,460	907,755	977,286
Materials & Supplies	199,917	197,821	256,042	238,739	257,495	288,251	438,571	447,881
Indirect Costs	206,553	238,646	241,985	257,395	257,018	287,383	297,248	299,650
Capital Outlay	3,276	5,000	-	-	-	-	2,500	2,500
Transfer to Sewer Stabilization Fund					250,000		-	-
Emergency Reserve							-	-
Capital Articles								
Total Operating Expenses	1,441,758	1,484,847	1,667,734	1,694,537	2,019,958	1,971,965	2,266,007	2,382,787
Surplus/(Deficit) before debt payments	230,124	365,623	949,019	905,842	595,189	1,128,380	1,022,514	898,213
Debt Exclusion	660,771	655,710	672,611	120,476	97,982	-	-	-
Debt Service	(897,538)	(888,398)	(918,239)	(451,662)	(414,712)	(648,673)	(652,486)	(752,925)
Total Surplus/(Deficit) before Betterments	(6,642)	132,935	703,391	574,655	278,459	479,707	370,028	145,288
Betterments								
Revenue								
Added to Taxes	1,055,334	1,007,644	946,889	846,563	823,872	770,912	750,000	883,078
Paid in Advance	243,151	326,522	135,094	260,983	278,128	178,615	120,000	80,000
Betterment Deferrals	6,259							
Debt Service	(1,291,767)	(1,283,332)	(1,271,549)	(1,261,408)	(1,254,495)	(1,247,449)	(1,240,028)	(1,244,113)
Net Betterments	12,978	50,834	(189,566)	153,863	(152,495)	(297,922)	(370,028)	(281,035)
Net Surplus/(Deficit)	6,335	183,769	513,825	728,518	125,964	181,785	-	(135,747)
Unappropriated Certified Retained Earnings as of July 1, 2022								668,085
Less amount proposed for Fall 2022 STM								(50)
Less amt needed to balance FY24 budget								-
Less amt to be used for FY24 Capital								(373,136)
Balance of Retained Earnings after FY23 STM								294,899

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**Town of Scituate
Sewer Enterprise Fund
Indirect Costs
Fiscal Year 2024 Budget**

Description	Basis	Allocation	%*	FY23 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	3.92%	424,708	16,643
Town Accountant	Processing of warrants etc.	Total FY23 budget	3.92%	431,145	16,895
Treas/Collector	Collections, bank rec., payroll etc.	Total FY23 budget	3.92%	441,419	17,298
Facilities Director		Personal Services budget	2.00%	109,169	2,183
Engineering Dept.	Engineering	1/8 of Engineer's Salary			12,336
DPW Admin. Dept.	Administration	1/5 of Director's Salary			27,700
Insurance	Building,Auto, Liability etc.	From Insurance Company			32,614
Group Insurance	Town's Share of group insurance	Actual Contribution FY22 rates			59,552
Medicare	Town's Share of medicare.	Actual FY22	1.45%		7,215
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	0.71%	124,278	882
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS	1.71%	6,213,897	106,331
* based on enterprise FY23 operating budget to total Town operating budget				7.9%	299,650

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: WATER

MISSION STATEMENT:

The Water Division, led by Sean Anderson, has the mission to (a) deliver the best quality drinking water to every household in Scituate, (b) provide accurate and timely bills, (c) meet future growth needs by investing in water resources, infrastructure and conservation. During 2021, the Division delivered 505.647 million gallons of water to customers in Scituate: Sourced from 61.4% wells, 31.8% from surface water and 6.8% purchased from Marshfield for Humarock residents.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Continue design work on Surface Water Treatment Plant (SWTP).
 - a. Communicate updates to the Select Board regarding any issues and the status of the project for the new SWTP.
 - b. Work with OPM and Woodard & Curran on design and construction of new SWTP to deliver superior water quality.
 - c. Ensure new SWTP is constructed with full redundancy capabilities and allows for expansion.
 - d. Complete full-scale pilot testing for manganese removal at current SWTP.
2. Advance the efforts to bring additional ground water into the system.
 - a. Determine best option for location of treatment of Dolan Well.
 - b. Begin conveyance for Dolan Well.
 - c. Advance the exploration of potential well sites in the West End of Town.
3. Continue efforts to minimize discolored water issues throughout the town.
 - a. Continue unidirectional flushing program.
 - b. Install new hydrants on dead end streets to facilitate flushing.
 - c. Investigate opportunities and cost for potential water filling station(s) to replace or supplement free water handouts.

MAJOR BUDGET COMPONENTS

Debt Service	\$3,623,968.50	50.6 %
Personnel Cost	\$1,306,907.00	18.2 %
Intergovernmental	\$ 489,197.00	6.8 %
Utilities and Fuel	\$ 460,100.00	6.4 %
Chemicals/Lab Supplies	\$ 390,000.00	5.5 %
Charges & Assessments	\$ 354,000.00	4.9 %
Pipes, fittings, etc.	\$ 133,000.00	1.8 %
Service & Repairs	\$ 90,000.00	1.2 %
Technical Services	\$ 75,000.00	1. %

FY 2024 RISKS AND CHALLENGES

- Lack of financial incentive and career advancement for operators.
- Outdated and inadequate SWTP inhibits delivery of high-quality drinking water particularly in the summer months when demand is the highest.
- Meeting streamflow guidelines for the First Herring Brook from the reservoir while maintaining a sufficient supply for drinking water which affects other department initiatives, ex. flushing.
- Allocating time and resources to develop and implement new programs (flushing, valve exercising, and hydrant maintenance) and meet contractual obligations from the DEP Administrative Consent Order to address TTHM violations and acceptable manganese levels.
- Inability to hire and train qualified operators due to existing benefit and salary structure.
- Meeting future water demand usage based on current level of new construction and population increase.
- Safety, education and training of both Distribution and Treatment Operators.
- Maintaining excellent customer service levels given current water quality conditions.
- Ability to effectively communicate with residents during emergencies and planned repairs.
- Managing the Lead Service Line Replacement Act project with limited staff and available bandwidth.
- Balancing capital water projects with routine workload and increased new construction levels based on existing staffing levels.

DEPARTMENTAL ACCOMPLISHMENTS

- 2 Distribution operators and 3 Treatment Plant operators achieved increased certification levels within Water Department.
- Completed 3 phases of pilot study to optimize water quality for the approved new SWTP.
- Secured site selection and funding for via Town Meeting vote for new SWTP.
- Replaced older style meters with radio read meters in approximately 361 homes as part of ongoing meter replacement program.
- Cleaned clear well tank at surface water treatment plant.
- Repaired 24 water service leaks and 6 water main breaks and 18 broken shut offs .
- Managed business continuation in all areas, including new meter installations, final read requests, additional lead and copper testing of 60 locations, customer service, billing deadlines, ongoing repairs and maintenance.
- Addressed complaints of discolored water issues timely.
- Unidirectional flushing program completed in critical areas.
- Serviced and supplied bottled water to over 200 residents per day as a result of elevated manganese levels at SWTP.
- Advanced public outreach by means of weekly updates of water issues to the Town Administrator for presentation to general public.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
Water Use Charges	5,829,406	6,000,040	1,846,056	6,821,097	
Water Liens	339,713	315,881	4,955	250,000	
Water Installations	449,000	587,633	63,508	250,000	
Tax Liens	5,702	20,829	6,450	7,500	
Interest/Penalties	36,382	31,591	9,522	15,000	
Earnings on Investments	24,485	21,919	13,036	20,000	
FEMA Reimbursements					
Misc	36,212	2,051	180		
<hr/>					
TOTAL REVENUE	6,720,900	6,979,944	1,943,707	7,363,597	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Water Enterprise - Sean Anderson, Water Supervisor									
65450510	511000	REGULAR SALARIES	\$890,617	\$897,310	\$975,541	\$1,067,231	\$1,067,231	\$0	\$91,690
65450510	512000	OVERTIME	\$141,923	\$115,465	\$179,893	\$158,152	\$158,152	\$0	(\$21,741)
65450510	512500	STANDBY	\$18,436	\$24,812	\$22,690	\$28,945	\$28,945	\$0	\$6,255
65450510	513000	LONGEVITY	\$5,375	\$5,175	\$6,475	\$6,125	\$6,125	\$0	(\$350)
65450510	514000	EDUCATIONAL INCENTIVE	\$2,900	\$1,950	\$6,675	\$5,100	\$5,100	\$0	(\$1,575)
65450510	519000	SEASONAL SALARIES	\$0	\$0	\$18,240	\$19,200	\$19,200	\$0	\$960
65450510	519100	OTHER SALARIES	\$17,473	\$15,277	\$22,155	\$22,154	\$22,154	\$0	(\$1)
65450510 Total		Personal Services	\$1,076,725	\$1,059,989	\$1,231,669	\$1,306,907	\$1,306,907	\$0	\$75,238
65450520	521100	ELECTRICITY	\$217,244	\$251,039	\$418,600	\$418,600	\$418,600	\$0	\$0
65450520	521300	NATURAL GAS	\$8,957	\$7,242	\$26,000	\$26,000	\$26,000	\$0	\$0
65450520	524100	OFFICE MACHINE MAINTENANCE	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0
65450520	524200	REPAIR & MAINTENANCE	\$86,847	\$100,349	\$90,000	\$90,000	\$100,000	\$10,000	\$10,000
65450520	524500	VEHICLE SERVICE	\$5,706	\$43,469	\$5,500	\$5,500	\$5,500	\$0	\$0
65450520	527100	EQUIPMENT RENTAL	\$17,068	\$12,282	\$18,500	\$18,500	\$18,500	\$0	\$0
65450520	530800	TRAINING	\$0	\$5,687	\$7,000	\$7,000	\$7,000	\$0	\$0
65450520	530900	TECHNICAL SERVICES	\$76,905	\$97,141	\$75,000	\$75,000	\$100,000	\$25,000	\$25,000
65450520	532100	CONFERENCES/MEETINGS	\$1,841	\$1,299	\$6,500	\$6,500	\$6,500	\$0	\$0
65450520	534100	TELEPHONE	\$15,414	\$13,591	\$15,500	\$15,500	\$15,500	\$0	\$0
65450520	534300	BINDING & PRINTING	\$14,354	\$14,846	\$10,000	\$15,000	\$25,000	\$10,000	\$15,000
65450520	534400	POSTAGE & DELIVERY	\$13,958	\$16,497	\$15,000	\$15,000	\$20,000	\$5,000	\$5,000
65450520	534600	LEGAL ADVERTISING	\$2,678	\$534	\$2,000	\$2,000	\$2,000	\$0	\$0
65450520	538800	WATER REBATE PROGRAM	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
65450520	538900	INTERDEPARTMENTAL	\$8,671	\$11,367	\$17,000	\$17,000	\$22,000	\$5,000	\$5,000
65450520	571100	MILEAGE REIMBURSEMENT	\$0	\$0	\$200	\$200	\$200	\$0	\$0
65450520	573100	PROFESSIONAL DUES & SUBS	\$2,364	\$949	\$3,000	\$3,000	\$3,000	\$0	\$0
65450520 Total		Purchase of Services	\$472,007	\$576,292	\$711,300	\$716,300	\$796,300	\$80,000	\$85,000

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
65450540	542000	OFFICE SUPPLIES	\$2,017	\$2,039	\$3,000	\$3,000	\$3,000	\$0	\$0
65450540	542300	SUPPLIES	\$97,385	\$96,894	\$133,000	\$133,000	\$133,000	\$0	\$0
65450540	542500	PRINTING & FORMS	\$0	\$0	\$500	\$500	\$500	\$0	\$0
65450540	543000	BUILDING SUPPLIES	\$8,161	\$2,629	\$11,500	\$6,500	\$6,500	\$0	(\$5,000)
65450540	543100	EQUIPMENT PARTS	\$13,139	\$13,533	\$15,000	\$15,000	\$15,000	\$0	\$0
65450540	545100	CLEANING SUPPLIES	\$542	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0
65450540	548000	VEHICLE SUPPLIES	\$5,042	\$12,257	\$6,000	\$6,000	\$6,000	\$0	\$0
65450540	548100	FUELS & LUBRICANTS	\$26,912	\$39,644	\$36,400	\$36,400	\$50,000	\$13,600	\$13,600
65450540	548400	TOOLS & EXPENDABLES	\$1,030	\$777	\$2,000	\$2,000	\$2,000	\$0	\$0
65450540	550100	CHEMICALS & LAB SUPPLIES	\$230,329	\$263,005	\$325,000	\$390,000	\$390,000	\$0	\$65,000
65450540	558100	CLOTHING	\$6,946	\$9,275	\$13,400	\$13,400	\$13,400	\$0	\$0
65450540 Total		Materials & Supplies	\$391,503	\$440,053	\$547,300	\$607,300	\$620,900	\$13,600	\$73,600
65450560	560200	CHARGES & ASSESSMENTS	\$269,113	\$243,142	\$354,000	\$354,000	\$354,000	\$0	\$0
65450560 Total		Intragovernmental	\$269,113	\$243,142	\$354,000	\$354,000	\$354,000	\$0	\$0
65450561	578000	Emergency Reserve Fund	\$0	\$0	\$25,000	\$25,000	\$50,000	\$25,000	\$25,000
65450561	596000	INDIRECT COSTS	\$416,022	\$437,581	\$465,481	\$489,197	\$489,197	\$0	\$23,716
65450561 Total			\$416,022	\$437,581	\$490,481	\$514,197	\$539,197	\$25,000	\$48,716
65450580	585100	EQUIPMENT	\$68,101	\$22,726	\$28,130	\$28,130	\$28,130	\$0	\$0
65450580	585300	OFFICE EQUIPMENT	\$2,340	\$0	\$3,500	\$3,500	\$3,500	\$0	\$0
65450580 Total		Capital Outlay	\$70,441	\$22,726	\$31,630	\$31,630	\$31,630	\$0	\$0
65450590	591000	PRINCIPAL ON LONG TERM DEBT	\$1,628,000	\$1,636,700	\$2,117,790	\$2,066,570	\$2,053,570	(\$13,000)	(\$64,220)
65450590	591500	INTEREST ON LONG TERM DEBT	\$608,609	\$1,173,552	\$1,044,211	\$1,143,711	\$1,147,186	\$3,475	\$102,975
65450590	592000	OTHER DEBT SERVICES	\$0	\$5,000	\$9,646	\$70,000	\$70,000	\$0	\$60,354
65450590	592500	INTEREST SHORT TERM	\$139,100	\$0	\$126,000	\$343,688	\$353,213	\$9,525	\$227,213
65450590 Total			\$2,375,709	\$2,815,252	\$3,297,647	\$3,623,969	\$3,623,969	\$0	\$326,322
65450596	596600	Transfer to Trust Funds	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
65450596 Total			\$150,000	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total Water Enterprise (450)			\$5,221,519	\$5,595,035	\$6,664,027	\$7,154,303	\$7,272,903	\$118,600	\$608,876

Water Enterprise Fund

DROUGHT

	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Voted FY23 budget	Proposed FY24 budget
<i>Rate Increases</i>	<i>0%</i>	<i>0%</i>	<i>20%</i>	<i>15.2%</i>	<i>11%;4th tier</i>	<i>9%</i>	<i>10% inc</i>	
Revenue:			<i>+\$8,500 con fee</i>					
Tax Liens	37,159	9,079	9,372	8,890	5,702	20,830	7,500	7,500
Water Use Charges	3,644,210	3,690,971	4,037,185	4,629,228	5,829,406	6,000,040	6,200,998	6,821,097
Water Installation	127,500	200,007	410,341	434,000	449,000	513,762	250,000	250,000
Water Meter Fees						73,871		
Interest/Penalties	12,951	11,579	14,156	34,936	36,382	31,591	10,000	15,000
Water Liens/Committed Interest	338,181	338,319	193,346	215,742	339,713	315,881	250,000	250,000
Interest Income	57,836	70,002	93,788	40,240	24,485	21,919	20,000	20,000
FEMA Reimbursements				63,762	-	-	-	-
Misc	43,968	4,908	21,713	3,210	36,212	2,051	-	-
Total Revenue	4,261,805	4,324,865	4,779,901	5,430,009	6,720,899	6,979,945	6,738,498	7,363,597
Expenses:								
Personal Services	848,639	863,668	993,356	1,052,081	1,076,725	1,059,989	1,231,669	1,306,907
Purchase of Services	447,507	527,448	566,884	775,783	472,007	576,292	711,300	796,300
Materials & Supplies	342,039	381,264	359,705	361,750	391,503	440,053	547,300	620,900
Marshfield Water	328,337	332,236	406,991	266,359	269,113	243,142	354,000	354,000
Indirect Costs	323,551	342,684	362,939	377,832	416,022	437,581	465,481	489,197
Emergency Reserve						-	25,000	50,000
Capital Outlay	57,604	247,462	11,675	16,576	70,441	22,726	31,630	31,630
Capital Articles/Tranfers to Reserves					150,000			
Total Operating Expenses	2,347,676	2,694,762	2,701,549	2,850,381	2,845,810	2,779,782	3,366,380	3,648,934
Surplus/(Deficit) before debt payments	1,914,129	1,630,104	2,078,352	2,579,628	3,875,089	4,200,163	3,372,118	3,714,663
Debt Service	1,733,706	1,755,619	1,771,707	2,269,139	2,375,709	2,815,252	3,347,648	3,623,969
Total Surplus/(Deficit)	180,423	(125,515)	306,645	310,490	1,499,380	1,384,910	24,470	90,694
Unappropriated Certified Retained Earnings as of July 1, 2022								1,548,375
Less amount proposed for Fall 2022 STM								(250,404)
Less amt needed to balance FY24 budget								-
Less amt to be used for FY24 Capital								(501,190)
Balance of Retained Earnings after FY23 STM								796,781

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**Town of Scituate
Water Enterprise Fund
Indirect Costs
Fiscal Year 2024 Budget**

Description	Basis	Allocation	%*	FY23 Budget	Total
Town Administrator	Administrative, budget, labor counsel, CPO	Personal Services budget	6.38%	424,708	30,247
Town Accountant	Processing of warrants etc.	Total FY23 budget	6.38%	431,145	27,526
Treas/Collector	Collections, bank rec., payroll etc.	Total FY23 budget	6.38%	441,419	28,182
Facilities Director		Personal Services budget	2.00%	109,169	2,183
Engineering Dept.	Engineering	1/8 of Engineer's Salary			12,336
DPW Admin. Dept.	Administration	1/5 of Director's Salary			27,700
Insurance	Building,Auto, Liability etc.	From Insurance Company			52,129
Group Insurance	Town's Share of group insurance	Actual Contribution FY22 rates			97,423
Medicare	Town's Share of medicare	Actual FY22	1.45%		14,797
OPEB	Eligible -ees/total eligible X OPEB cost	Based on most recent actuary %	1.09%	124,278	1,353
Pensions and Retirement	Penison Costs	Based on actuarial breakdown done for PCRS	3.14%	6,213,897	195,321
				7.7%	489,197

* based on enterprise FY23 operating budget to total Town operating budget

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Board of Health (510)

MISSION STATEMENT:

The overall mission of the Health Department is to provide services and programs to protect the health, safety and well-being of the residents of Scituate.

To achieve this goal, we are committed to

- Enforce all Local and State-delegated public health and environmental regulations for prevention and control of disease.
- Protect residents from environmental hazards to their health.
- Provide programs, clinics, and educational information designed to prevent and control disease and to continue to improve the quality of the lives of our residents

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES

GOAL #1 – To continue to improve public education, awareness and means of prevention associated with mosquito borne diseases such as Eastern Equine Encephalitis (EEE) and West Nile Virus (WNV), as well as tick borne diseases.

- A. Continue ongoing collaboration with outside programs and entities (3 local golf courses) and other Town Departments to educate residents of Scituate about the importance for communities that could be elevated to critical, high or moderate risk for mosquito borne diseases to continue to take personal precautions against mosquito bites. These steps include using EPA-approved bug spray, wearing long sleeves and pants outdoors to reduce exposed skin, and by limiting outdoor activities in the hours from dusk to dawn when mosquitoes are most active.
- B. Source reduction (e.g., removing potential breeding sites, such as garbage cans, flower pots, bird baths, discarded auto-tires or other containers that hold water) is useful for decreasing the risk against EEE and WNV.
- C. When going outside to an area likely to have ticks:
 - Stick to main pathways and the center of trails when hiking.
 - Wear a light-colored, long-sleeved shirt with long pants and tuck your pants into your socks. This may be difficult to do when the weather is hot, but it will help keep ticks away from your skin and make it easier to spot a tick on your clothing.
 - Use bug repellents. Repellents that contain DEET can be used on your exposed skin. Permethrin is a product that can be used on your clothes. Always follow the product instructions and use repellents with no more than 30-35% DEET on adults and 10-15% DEET on children. Never use insect repellents on infants.

GOAL #2- Continue to educate residents to stop the spread of Covid-19. COVID-19 is a new respiratory disease, caused by a novel coronavirus that has not previously been seen in humans. Reported illnesses have ranged from mild symptoms to severe illness and death for confirmed COVID-19 cases. COVID-19 is spread mainly through close contact from person to person, including between people who are physically near each other (within about 6 feet). People who are infected but do not show symptoms can also spread the virus to others. **The best way to prevent illness is to get vaccinated.**

GOAL #3 To continue to educate food service establishments that the Board of Health adopted the 2013 Federal Food Code at its September 23, 2019 meeting. The new code went into effect on January 1, 2020.

GOAL #4- To continue to maintain the office database to document, track and report system. The Board of Health issues a large number of permits and information for food establishments, temporary food events, vaccine tracking, tobacco retailers, septic system installers, rubbish removal, pump and hauler contractor, Title 5 inspectors, housing and nuisance cases, social service referrals, hoarding, funeral directors, private wells, burials, pools, and camps.

DEPARTMENTAL OBJECTIVES

The Health Department provides inspectional services for food safety; septic systems; public, semi-public and commercial pools; beach water testing 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. The department also provides the public with reliable and accurate information on emerging public health threats or concerns, such as EEE, WNV and tick borne diseases. 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 is an active member of the Region 4ab Emergency Preparedness Coalition. 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. Septic systems permitted through the department continues to increase. There has also been an increase in the number of Title 5 inspection reports to be reviewed and compliance issues and follow up associated with failed systems and operation and maintenance contract requirements to be addressed.

MAJOR BUDGET COMPONENTS

The major budget component is personal services, which currently is comprised of regular salaries, overtime salaries and part-time salaries for the health director, assistant health director, public health nurse, manager of social services, and administrative assistant. Collectively, these

salaries account for approximately 95% of the proposed department budget. Technical services account for 4% of the remaining proposed budget

CHALLENGES

The Board of Health issues annual permits for food establishments; septic system installers, pump and haulers and inspectors; funeral directors; rubbish haulers; and tobacco retailers at the end of each year, resulting in the office receiving, reviewing and issuing approximately 250 permits in a two month period. This is a very time consuming undertaking, particularly by the administrative assistant, who must follow-up with each potential permittee to identify missing application elements and ensure that each application package is complete before issuing each permit prior to the expiration of the permittee’s existing permit.

DESCRIPTION	FY21	FY22	FY23 YTD
Percolation Tests	\$2,401	\$0	\$4,800
Other Licenses	\$6,325	\$6,665	\$6,325
Sewerage Permits	\$19,200	\$15,700	\$19,200
Pump & Haul Permits	\$1,900	\$1,900	\$1,900
Rubbish Removal	\$1,300	\$1,400	\$1,300
Swimming Pool Permits	\$1,550	\$1,875	\$1,550
Installer Permits	\$10,850	\$14,050	\$10,850

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Board of Health - Andrew Scheele, Board of Health Director									
1510510	511000	REGULAR SALARIES	\$255,120	\$275,058	\$285,785	\$297,861	\$297,861	\$0	\$12,076
1510510	513000	LONGEVITY	\$925	\$1,725	\$975	\$2,575	\$2,575	\$0	\$1,600
1510510	518000	PART-TIME SALARIES	\$14,959	\$18,285	\$14,624	\$14,711	\$14,711	\$0	\$87
1510510	519100	OTHER SALARIES	\$499	\$516	\$498	\$537	\$537	\$0	\$39
1510510 Total		Personal Services	\$271,504	\$295,584	\$301,882	\$315,684	\$315,684	\$0	\$13,802
1510520	524500	REPAIRS & MAINTENAN	\$0	\$0	\$100	\$100	\$100	\$0	\$0
1510520	530900	TECHNICAL SERVICES	\$394	\$360	\$9,250	\$9,250	\$3,000	(\$6,250)	(\$6,250)
1510520	532100	CONFERENCES/MEETINGS	\$0	\$0	\$1,150	\$1,150	\$1,150	\$0	\$0
1510520	534300	BINDING & PRINTING	\$70	\$90	\$375	\$375	\$375	\$0	\$0
1510520	571100	MILEAGE REIMBURSEMENT	\$0	\$0	\$1,200	\$1,200	\$1,200	\$0	\$0
1510520	573100	PROFESSIONAL DUES & SUBS	\$0	\$0	\$500	\$500	\$500	\$0	\$0
1510520 Total		Purchase of Services	\$464	\$450	\$12,575	\$12,575	\$6,325	(\$6,250)	(\$6,250)
1510540	542000	OFFICE SUPPLIES	\$238	\$487	\$800	\$800	\$800	\$0	\$0
1510540	542500	PRINTING & FORMS	\$198	\$295	\$300	\$300	\$300	\$0	\$0
1510540	550000	MEDICAL SUPPLIES	\$256	\$370	\$485	\$485	\$485	\$0	\$0
1510540	558100	CLOTHING	\$0	\$0	\$150	\$150	\$150	\$0	\$0
1510540 Total		Materials & Supplies	\$692	\$1,153	\$1,735	\$1,735	\$1,735	\$0	\$0
1510580	585300	OFFICE EQUIPMENT	\$0	\$0	\$125	\$125	\$125	\$0	\$0
1510580 Total		Capital Outlay	\$0	\$0	\$125	\$125	\$125	\$0	\$0
Total Board of Health (510)			\$272,660	\$297,186	\$316,317	\$330,119	\$323,869	(\$6,250)	\$7,552

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: 541 / COUNCIL ON AGING

MISSION STATEMENT:

To identify the unique needs and interests of our Senior community [over-55 population], and implement [provide] programs [and services] that will enhance quality of life, foster independence, and ensure the physical and emotional well-being of a growing and active older population.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL 1: Prepare Long-range Strategic Plan

Objectives:

1. Consult with COA Board Chairs to determine suggested priorities to include in long-range plan;
2. Draft Strategic Plan for T.A. and Select Board comments and/or approval;
3. Link creation of strategic plan to pursuit of Senior Center Accreditation through National Institute of Senior Centers (3-5 yr; 5-10 yr);
4. Include creation of Assistant Director role in Strategic Plan.

GOAL 2: Continue to develop programming and services for Senior Center (ongoing)

Objectives:

1. Identify activity and program needs through sources such as surveys, evaluations, patron suggestions and committee efforts to increase building use as able and support needs of community (ongoing);
2. Refine in-house congregate Luncheon program and Café concept (ongoing);
3. Cultivate Social Day program and supplemental Memory Café for clients with early-stage memory loss and caregivers;
4. Partner with community groups to provide mutually beneficial events to take advantage of Senior Center space and offer opportunities for seniors to stay connected to town and community efforts, i.e. Library, Rotary, Historical Society, Garden Club, Schools, etc. (ongoing);

GOAL 3: Continue to seek opportunities for staff professional development and job enhancement (ongoing)

Objectives:

1. Provide internal team-building opportunities (ongoing);
2. Utilize consistent team and 1-on-1 meetings to gauge staff needs;
3. Promote professional development among all staff members through conference, training and other COA-affiliated groups (ongoing);

GOAL 4: Combine efforts for submitted Age-Friendly Action Plan with Dementia Friendly initiative for awareness, training opportunities and community outreach (ongoing).

Objectives:

1. Resurrect Steering Committee for targeting and facilitating Action Plan items (Jul-Jun);
2. Partner with community and municipal stakeholders to promote selected AF action items and Dementia Friendly awareness activities (Jul-Jun);
3. Market and highlight efforts of Steering Committee, Senior Center, and town partners for increased community awareness of both initiatives, including participation in training and education offerings (ongoing).

MAJOR BUDGET COMPONENTS

I. Personal Services/Personnel

Director – no change
Outreach Coordinator – no change
Transportation Coordinator – no change
Admin Assistant – no change
Food Service Manager – no change
Kitchen Assistant – no change

Activities/Volunteer Coordinator – Non-union; part-time (30 hrs)

2023 – Requested 5 additional hours / Approved; requested position 100% on Municipal Budget / Not approved

2024 – Request: Move to Municipal Budget – at FY24 rate of \$27.02/hour (additional \$35k on budget):

Adoption of permanent position on Town budget would open up more opportunity for funding of support staff roles and client needs through the state-funded Formula Grant (exercise program subsidies, for example, which would lower class cost to participant). This is a critical role and one I would identify for advancement.

Current Job Description: Manages creation and support of volunteer roles for administration, kitchen, programs, activities, and staff support; trains and orients new volunteers; schedules and coordinates new and existing activities and programs; works closely with Director on identifying program needs and implementing new programs; may plan larger events; oversees completion of print media (newsletter), and marketing of programs/activities and volunteer needs.

Other proposed staff needs/additions:

Assistant Director – would be advancement for current staff person; would need to backfill/modify original position of staff person elevated to Asst Director.

Media Assistant – will pursue candidate through Senior Tax-workoff role or college/high school internship/Community Service hours

II. Major Program Areas / Program Support:

- Food Service: Daily Congregate lunch for 45-55; Café take-out Fridays; BUDGET & REVOLVING
- Social/Entertainment: Music Series, Holiday Celebrations, Cultural, Bingo/Singo/Trivia... SELF-FUNDED/REVOLVING, DONATIONS/GRANTS, NO COST
- Information, Education, Stimulation: Health/Wellness, Local/Town Politics, Local History, World Events; SELF-FUNDED/REVOLVING, FORMULA GRANT, DONATIONS, NO COST
- Fitness/Recreation: Exercises classes/Instructor stipends, Ping Pong, Bocce, Pickleball, Badminton; SELF-FUNDED/REVOLVING FUNDS, DONATIONS, NO COST
- Lifelong Learning Education (developing): History, Science, Current Events, Art/Culture; SELF-FUNDED/REVOLVING; DONATIONS; NO COST
- Social Day Respite Program: (new; developing); SELF-FUNDED & DONATION

Other Areas of Support:

- Outreach/Communication via
 - Print (Newsletter mailing/distribution, local news subscription);
 - Electronic software and services, e.g. Constant Contact (subscription),
 - Video Messenger screen in lobby
 - Paper flyers
 - Program supplies/equipment, i.e. weights, other equipment (badminton, pickleball, bocce)
- Building/Facility Operations:
 - Office Supplies and Equipment
 - Furnishings, Signage
 - Maintenance/Upkeep, i.e. Bocce court covering, garden supplies

FY22/23 RISKS AND CHALLENGES

- High demand and limits to enrollment for many programs/activities; requires fair and equitable policies for pre-registration vs. walk-ins, participation frequency (new problems!)
- Parking - mitigating limitations during high-use periods
 - Staff parking remotely using A-wing backup spaces, Rec lot, or Central Park Dr.
 - 7 signs/spaces “reserved” for low mobility patrons
 - TWO valet parking available on peak days/times (weekly/monthly)
- Need for policies to govern use of building and amenities (i.e. cardio equipment; pool table/game room use; larger room for exercise classes vs. scheduling of presentations, supplemental uses, i.e. Flu clinics, etc.)
- Rising cost of food

FY22/23 DEPARTMENTAL ACCOMPLISHMENTS

- Food Service Program!
 - Fielding approximately 30-56 Dining Room patrons daily
 - Take-out Fridays successful (12-35 lunches purchased)
- Volunteers assimilated into variety of Senior Center services (Kitchen/Dining Room; Front Desk; Activities, Facility assistance, Transportation companions!)
- Addition of Classes / Increase in participation numbers
- Completion of Parking Monitoring; reporting to Planning Board
- Outside community group use of building, e.g. Rotary Club, American Legion/Veterans, Garden Club, West Cork and St. Suprey Sister City Committees, Superintendent of Schools/School Committee
- Series of Rotating Artist 8-week art exhibits, including Middle and High School student artwork

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
EOEA Formula Grant	\$ 52,080 @ \$12/pe	\$ 52,080 @ \$12/pe	\$ 66,516 @ \$12/pe	\$ 66,516 @ \$12/pe	Awaiting_census update 5,543 for new elder count
GATRA Contract	\$126,240	\$126,240	\$132,552	\$132,552	
SSES Title III MAP Grant	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	Medical rides
Gifts/Donations	\$ 1,250 Softball \$10,000 Bocce/ Rotary \$11,405 IMO Joanne Papandrea \$700/Coffee FOSS	\$ 83,000 (added to previous \$20,000 fm Marie Gillis Tr) \$500: Art/Book %	\$1,285: Seaside Condos \$400 Grill FOSS \$250 Ping Pong FOSS \$600 Music FOSS \$800 Coffee FOSS **\$3,500 Marie Gillis		

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Council on Aging/Senior Center - Linda Kelley, Director of Council on Aging									
1541510	511000	REGULAR SALARIES	\$144,691	\$149,510	\$138,789	\$144,539	\$144,539	\$0	\$5,750
1541510	513000	LONGEVITY	\$2,325	\$1,775	\$1,775	\$2,625	\$2,625	\$0	\$850
1541510	517200	SICK LEAVE BUY BACK	\$0	\$0	\$0	\$500	\$500	\$0	\$500
1541510	518000	PART-TIME SALARIES	\$0	\$54,030	\$107,268	\$119,179	\$119,179	\$0	\$11,911
1541510 Total		Personal Services	\$147,016	\$205,315	\$247,832	\$266,843	\$266,843	\$0	\$19,011
1541520	521100	ELECTRICITY	\$2,263	\$0	\$0	\$0	\$0	\$0	\$0
1541520	521300	NATURAL GAS	\$4,908	\$0	\$0	\$0	\$0	\$0	\$0
1541520	524200	REPAIR/MAINT PROP/	\$1,633	\$1,085	\$1,240	\$3,000	\$3,000	\$0	\$1,760
1541520	527000	RENTALS & LEASES	\$884	\$619	\$0	\$550	\$550	\$0	\$550
1541520	531100	SUPPORT SERVICES	\$1,617	\$2,053	\$2,000	\$2,000	\$2,000	\$0	\$0
1541520	532100	CONFERENCES/MEETINGS	\$0	\$189	\$100	\$100	\$100	\$0	\$0
1541520	534400	POSTAGE	\$1,500	\$1,140	\$2,000	\$2,000	\$2,000	\$0	\$0
1541520	571100	MILEAGE REIMBURSEMENT	\$104	\$0	\$100	\$100	\$100	\$0	\$0
1541520 Total		Purchase of Services	\$12,908	\$5,086	\$5,440	\$7,750	\$7,750	\$0	\$2,310
1541540	542000	OFFICE SUPPLIES	\$512	\$1,572	\$2,500	\$2,500	\$2,500	\$0	\$0
1541540	542600	FOOD SERVICE SUPPLIES	\$0	\$24,728	\$25,000	\$25,000	\$25,000	\$0	\$0
1541540	545100	CLEANING SUPPLIES	\$386	\$752	\$500	\$500	\$500	\$0	\$0
1541540 Total		Materials & Supplies	\$899	\$27,051	\$28,000	\$28,000	\$28,000	\$0	\$0
1541580	585300	EQUIPMENT	\$389	\$1,450	\$5,200	\$5,500	\$5,200	(\$300)	\$0
1541580 Total		Capital Outlay	\$389	\$1,450	\$5,200	\$5,500	\$5,200	(\$300)	\$0
Total Council on Aging (541)			\$161,212	\$238,901	\$286,472	\$308,093	\$307,793	(\$300)	\$21,321

541 GATRA REVOLVING

Org	Object	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Request	2024 Request
21002195	470000	GATRA - Other Intergovernmental Revenue	\$85,637.00	\$91,104.99	\$127,989.42	\$110,258.28	\$60,481.75	\$108,214.99	\$126,240.00	\$132,552.00
21002195	510000	GATRA - Personal Services	\$26,435.50	\$62,534.43	\$73,303.85	\$72,231.72	\$64,075.68	\$52,176.70	\$58,644.00	\$66,995.00
21002195	524500	GATRA - Vehicle Services	\$1,364.09	\$3,527.12	\$3,619.68	\$136.24	\$0.00	\$194.50	\$5,000.00	\$5,000.00
21002195	527400	GATRA - Paratransit Ride	\$25,144.00	\$35,702.82	\$44,305.19	\$30,219.11	\$28,050.69	\$35,212.73	\$44,000.00	\$50,000.00
21002195	548100	GATRA - Fuels & Lubricants	\$4,472.57	\$5,952.97	\$6,018.73	\$4,880.27	\$2,377.03	\$8,001.54	\$6,080.00	\$9,000.00
21002195	570000	GATRA - Other Charges	\$173.91	\$1,127.73	\$754.42	\$1,095.42			\$10,000.00	\$1,557.00
TOTAL	Revenue		\$85,637.00	\$91,104.99	\$127,989.42	\$110,258.28	\$60,481.75	\$108,214.99	\$126,240.00	\$132,552.00
TOTAL	Expenditures		\$57,590.07	\$108,845.07	\$128,001.87	\$108,562.76	\$94,503.40	\$95,585.47	\$123,724.00	\$132,552.00

TOWN OF SCITUATE

FY 2024 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 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS:

GOAL #1

Implement Massachusetts State's Chapter 115 new Bi-annual re-certification process.

OBJECTIVES:

1. Review new rules and regulations sent out by Mass. State Department of Veteran Services Office.
2. Update all current re-certification documents to reflex the new process and distribute all new requirement to the Town's Chp. 115 clients.
3. Continuously monitor the new process to ensure proper client documents are submitted to the State's (DVS) office.

GOAL #2:

Establish a monthly meeting schedule with the Town's Social Services Manager and the Senior Center's Outreach Coordinator.

OBJECTIVES:

1. Set up a discovery meeting with key members from all groups to establish guidelines and goals for meetings.
2. Incorporate a community outreach program for passing on vital benefit information.
3. Monitor the program for any necessary changes and ensure that proper procedures regarding security, and spam exposure are in place.

GOAL #3:

Compile and research all Statewide passed benefits Bills for veterans and their families.

OBJECTIVES:

1. Review and compare the Town's adopted articles to the current Statewide passed articles.
2. Update Town's list for any missing passed articles and submit for Town approval any that may have been missing or outdated.
3. Monitor and update as necessary.

MAJOR BUDGET COMPONENTS:

The Veteran Services Department's budget primarily provides monetary assistance to the town's veterans, widows of veterans, and their families. This assistance meets 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 and are listed under Subsistence Support and total \$115,500 or 53.23% of the budget. These funds are reimbursed back to the town at a 75% rate from the state. The budget includes a 12.5-hour per week Administrative Assistant and a 35-hour per week full time Veterans' Service Officer as mandated by state compliance laws. This falls under Personnel Services and totals \$93,418 or 43.06% of the budget. The department also attends two Annual Conferences, one in June and the second in October. 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 and town memorials on Memorial Day. This is listed under Care of Veterans Graves and totals \$3,000 or 1.38% of the budget. The flagging of the town's veteran's graves and memorials are reimbursed at 75% rate from the state.

FY 2024 RISKS AND CHALLENGES:

The Department at the time of this submission was optimistic that "normal everyday routine" would be back on track. But unfortunately, the COVID numbers are back on the rise. The good news is that most individuals have been vaccinated and boosted. The convenience of vaccination site makes it easier than before to get shots. The unpredictable and evolving nature of the coronavirus variants will only continue to challenge this department going into the FY2024 budget. The department has worked tirelessly to continue to provide quality healthcare, food, and resources to our Town's Veterans and their families. The backlog of public record requests for Fully Developed Claims is still a major factor in getting a timely decision from the VA. This is due to reduced staffing at the National Personnel Record Center. The NPRC is in the process of trying to hire more staff to reduce this backlog. Local State/Federal staffing is still a concern as they are both trying to hire new staff to meet the daily uptick in claims and services needs from the veteran's and their families. Any serious condition will have to be addressed through in person care at the several VA Medical Facilities. The Veteran Services Department has remained safe and healthy and will continue to practice safe protocols when dealing with the public. The department continues to service our town's veterans and dependents and requires by appointment only setting. The Town's Chapter 115 clients are in a high-risk category. This department has been using mail or mail drop off to get the required documents to maintain their services. The Director has been making in-home visits to clients that are physically unable to get to the office. As with prior years, mental health issues, depression, anxiety, psychosis, substance abuse, suicide, dementia, Alzheimer's, PTSD, and service-connected disability claims, are even more challenging. Since veterans and their spouses are living longer, this has caused various complex issues for caregivers. These caregivers seek out guidance from the Town Veteran Services

Department to navigate the overwhelming paperwork often required. The FY2024 Budget request for the Veteran Services Department is based on present and future analysis which will fulfill the accomplishments and challenges in providing health care and benefits to veterans and their eligible dependents in accordance with this Department's mission statement. The Federal interest rate hikes and the high cost of living along with inflation and recession fears will have to be closely monitor going forward. Once again, veterans will be seeking more assistance due to increases in property taxes, water taxes, sewer taxes, home heating oil, electric, food cost, prescription cost, which will cause forecasting challenges for this department. As in the past years, this department will continue to seek out alternative resources for added relief for these services. Future forecasting will always be a challenge.

DEPARTMENTAL ACCOMPLISHMENTS:

- The Veteran Services Department remained staffed throughout the COVID-19 pandemic, servicing its clients while maintaining social distancing regulations.
- Continued to submit Fully Developed Claims for our veterans and their dependents.
- Participated in weekly Zoom meetings with the State/Federal VA to keep up to date on all resources.
- The Veteran Services Department continued to conduct wellness checks on the departments Chapter 115 state clients. Calls or home visits were conducted before, during, and after serious storms. The office made sure that all clients had food, Rx, A/C, and monetary needs were met.
- The Veteran Services Department coordinated with local and state resources on a monthly basis and kept the department up to date on all new programs available.
- The Veteran Services Department continued to participate in ongoing Zoom training and Zoom conferences throughout the fiscal year keeping this department one of the leaders in Veteran's benefits and programs.
- The Veteran Services Department is State compliant.
- The Veteran Services Department continued to help local veteran organizations with Veteran's Day events.
- The Department completed the State system upgrade to ONBASE from WEBVSMIS and has been training the department.
- Memorial Day ceremony and flagging of all the Town's Veteran's graves, Memorials (both signs and monuments). New red, white and blue wreaths on all the signs and monuments.
- Annual Wreaths Across America in December at Cudworth Veteran's cemetery and Common.
- Have conduct several efficient outreach events and will continue this service.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Veterans - Donald Knapp, Veterans Services Officer									
1543510	511000	REGULAR SALARIES	\$65,774	\$68,748	\$71,136	\$74,732	\$74,732	\$0	\$3,596
1543510	513000	LONGEVITY	\$1,029	\$1,329	\$1,375	\$1,375	\$1,375	\$0	\$0
1543510	518000	PART-TIME SALARIES	\$15,341	\$15,675	\$17,079	\$17,311	\$17,311	\$0	\$232
1543510 Total		Personal Services	\$82,144	\$85,752	\$89,590	\$93,418	\$93,418	\$0	\$3,828
1543520	524100	OFFICE MACHINE MAINT	\$0	\$0	\$500	\$500	\$500	\$0	\$0
1543520	530900	TECHNICAL SERVICES	\$449	\$449	\$500	\$500	\$500	\$0	\$0
1543520	532100	CONFERENCES/MEETINGS	\$0	\$695	\$1,250	\$1,250	\$1,250	\$0	\$0
1543520	538500	CARE OF VETERANS GRAVES	\$2,700	\$1,915	\$2,700	\$3,000	\$3,000	\$0	\$300
1543520	571100	MILEAGE REIMBURSEMENT	\$0	\$73	\$400	\$400	\$400	\$0	\$0
1543520	573100	PROFESSIONAL DUES & SUBS	\$0	\$50	\$65	\$100	\$65	(\$35)	\$0
1543520	578100	SUBSIST/INC SUPPORT	\$78,490	\$52,444	\$115,500	\$115,500	\$100,000	(\$15,500)	(\$15,500)
1543520 Total		Purchase of Services	\$81,639	\$55,626	\$120,915	\$121,250	\$105,715	(\$15,535)	(\$15,200)
1543540	542000	OFFICE SUPPLIES	\$283	\$57	\$1,200	\$1,200	\$1,200	\$0	\$0
1543540	542300	SPECIAL AGENCY SUPPLI	\$910	\$900	\$950	\$1,100	\$1,100	\$0	\$150
1543540 Total		Materials & Supplies	\$1,193	\$957	\$2,150	\$2,300	\$2,300	\$0	\$150
Total Veterans (543)			\$164,976	\$142,335	\$212,655	\$216,968	\$201,433	(\$15,535)	(\$11,222)

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: COMMISSION ON DISABILITIES

MISSION STATEMENT

We are a Commission, all appointed by the Select Board, who volunteer our time and skills to serve the Town of Scituate and the needs of individuals with disabilities.

We provide information, resources and referrals regarding the Americans with Disabilities Act (ADA) as well as other federal and state regulations related to individuals with disabilities. We provide information and referral in critical areas such as:

- Housing,
- Employment,
- Education,
- Transportation,
- Voting,
- Communication,
- Health Services,
- Public Accommodations, and
- Access to programs, services and facilities that are available

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES

The Commission will hold another Accessibility Awareness event, which brings together vendors and state agencies with local community members. We will continue to advise on accessibility issues for town buildings, new construction, and major renovations. We will use the handicapped parking funds as needed for special purchases.

MAJOR BUDGET COMPONENTS

Training and Mileage: 10%

Support Services: 60%

Meetings/Events/Supplies: 30%

DEPARTMENTAL ACCOMPLISHMENTS

The Commission on Disabilities continues to work with town agencies and residents to address disability related needs in our community. The Commission was involved in several projects this year, and also provided technical assistance for ADA compliance.

- The Commission assisted with several architectural review inquiries to assess for ADA compliance.
- The Commission assisted local representatives regarding constituent inquiries about ADA access.
- The Commission allocated funds for the purchase of books and a wheelchair for the Town of Scituate Library.
- The Commission allocated funds for the purchase of an all-terrain GRIT wheelchair. This wheelchair is stored at the Library of Thangs and may be checked out with a library card.
- The Commission worked with Scituate Public Schools Department of Special Education to update the motor rooms in school buildings.
- The Commission worked with Scituate Public Schools Department of Special Education to add a student member who may receive community service hours for serving as a non-voting member.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Commission on Disabilities - Megan Sommer, Commission on Disabilities Chair									
1549520	530800	TRAINING	\$0	\$0	\$500	\$0	\$0	\$0	(\$500)
1549520	531100	SUPPORT SERVICES	\$2,737	\$5,927	\$3,000	\$3,500	\$3,500	\$0	\$500
1549520	532100	CONFERENCES/MEETINGS	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0
1549520 Total		Purchase of Services	\$2,737	\$5,927	\$5,000	\$5,000	\$5,000	\$0	\$0
Total Commission on Disabilities (549)			\$2,737	\$5,927	\$5,000	\$5,000	\$5,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Library

MISSION STATEMENT:

The Scituate Town Library is committed to being a safe and welcoming environment that provides and promotes open and free access to learning opportunities, cultural experiences, and informational resources.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

I. Work with the Library Foundation on enhancements to the Children's Room.

- a. Since the library opened its renovated and updated space almost five years ago, it has had a unique opportunity to expand its programming and services for youth and offer abundant space for play and exploration. The library has become a high-traffic area for families with young children, and those families are visiting for longer periods of time. Adding play structures and sensory toys will create even more opportunities for learning and exploring within the space. To that end, the Library Foundation will fundraise in support this initiative, and have already raised \$3500 for this project.
- b. Library staff and Foundation volunteers will form a committee to review play options and discuss long-range goals of the project.
- c. The committee will research options for space, including custom pieces that would be reflective of our community. They will then make recommendations to the Foundation for funding. This could include a request for further funding and support based on cost estimates.
- d. Order and install items as approved, further fundraise (Foundation) as needed.

II. Begin work on the Library's FY25-FY30 Strategic Planning Process.

- a. In order to be eligible for state grant funding, the library is required to submit a five-year strategic plan to the Massachusetts Board of Library Commissioners. The library's next strategic plan is due on October 1, 2023, to be accepted for the FY25-30 plan years.
- b. The library will begin its strategic planning process with an internal group of staff, expanding to a steering committee of town residents and library patrons representing a variety of service areas and needs.
- c. In addition to recruiting members to serve on the steering committee, the library will also create and distribute a planning survey to assess the needs and ideas of the wider community.
- d. The steering committee will meet twice with a professional facilitator for focus group sessions, and survey feedback will be available to them for review. Staff will also undergo a similar focus group.
- e. Utilizing the input of the steering committee, staff, and survey data, the library will select between three to five goals to focus on for the next five years, including specific and measurable objectives. These goals and objectives are guideposts for the library's next five years. The last strategic plan led directly to some of the library's biggest accomplishments, including projects like the new website, the creation of Thoreau's Way outdoor space, and hosting community conversations ("LIT Conversations") with SPS's Director of Diversity, Equity, and Inclusivity.

III. Work with the Library Foundation to bring the CPC-funded Thoreau's Way space to fruition.

- a. ~~Find a landscape architect to move the project forward by providing necessary detail to the project specifications in order to prepare it for the bid process.~~

- ~~b. Work closely with Sean McCarthy to create and issue bid documents, make the site accessible to potential bidders, and administratively manage the bid process.~~
- c. Once the project is bid through the sealed bid process, work with the contractor to ensure on-time and on-budget project completion.
- d. Work with Foundation and private donors to create adjacent pollinator garden.
- e. Create educational signage to highlight native plants, pollinators, and the garden’s water retention system for irrigation.
- f. Install and curate items for a “garden exploration” kit and Little Free Library for Thoreau’s Way.

MAJOR BUDGET COMPONENTS

Salaries and Benefits—\$859,531

- Direct service to the public at four busy service points (Front Desk, Research Desk, Teen Desk, and Children’s Desk) as well as support services (Library Administration and Technical Services)

Materials, OCLN Membership, Supplies, etc.--\$198,947

- Library network membership fee as well as all materials and supplies

Building Management—\$103,250

- Utilities
- Emergency Repairs
- Maintenance Contracts
- Technical Services fees and contracts
- Cleaning Supplies

Capital Outlay--Equipment—\$5,000

- Technology improvements

FY 2024 RISKS AND CHALLENGES

Library materials and supplies continue to increase in cost. In addition to increases due to inflation and supply chain problems, the library is attempting to try to balance the demand for print and e-resources. The library’s print book demand has not decreased with the expansion of e-books, and in some cases (teens and childrens) has had significant increases. However, e-book demand has gone from 5,544 items in 2013 to 88,025 in 2022. Despite more than doubling its budget for e-resources, the library is unable to meet current demand, and hold times for titles can often be months long for popular resources. One primary factor is the cost of electronic materials and the restrictions placed on library purchasing by publishers. The same electronic book that a consumer may purchase for \$10-15, the library must purchase for \$50-60. And, unlike physical books that can circulate as many as 75 times, an electronic book most often is only available for 26 loans. After this time, the library must repurchase an additional copy. This is likely to remain an issue for some time, and therefore the library requests additional funds for materials to support this continued increase in cost and demand.

Service fees and maintenance are likewise impacted by inflation and supply chain issues, and several increases are requested in those areas. One key area that may see significant increases are utility costs, and increases are sought

in those lines. After speaking with the Facilities Director and Town Accountant, a ten percent (10%) cost increase was agreed to in those lines.

It has been wonderful to see the return of library patrons in numbers seen prior to the pandemic. The use of materials, study rooms, meeting rooms, and community spaces continues to be in demand. Programs and services are highly utilized, and the library remains a vibrant and busy space. Library staff continue to balance the increased service demands of opening a new and improved facility with the same staffing level. This year, the library was allowed to hire substitute library technicians to help cover the schedule, and it is hoped that this will allow the permanent staff to focus on their own job responsibilities rather than continually having to juggle staff when schedule needs arise.

DEPARTMENTAL ACCOMPLISHMENTS

The library's CPC-funded project, Thoreau's Waye, is currently readying for construction of the hardscape (patio and seating wall). The process of finding an engineer to write specifications for a small project proved challenging in today's tight construction market, but the library was lucky to secure retired architect Eric Kluz as a pro bono consultant on the project. Mr. Kluz was able to utilize his connections to find an engineer willing to take on this project, and working with Town Engineer Sean McCarthy, the bid documents for the project were completed in spring of 2022, with the project going out to bid and awarded this summer. The library and the Foundation are grateful for both Mr. Kluz and Mr. McCarthy's hard work. Northern Oak has been awarded the bid, and work is set to be completed by the end of 2022. The second phase of the project will occur in the spring and summer, with the addition of a pollinator garden.

Thanks to the Selectboard and Library Board of Trustees, the library will no longer charge fines as of the fall of 2022. The library is grateful for this change, which helps further reduce barriers and inequities in providing the best possible service to its patrons. This change will also free up staff time dedicated to managing fines. With the implementation of things like the auto-renewal system and 20 out of 26 libraries in the network having no fines, fine revenue was at an all-time low. The benefits received by the patron will far outweigh the small amount of revenue brought in by fines.

The library was excited to bring back its full roster of programs this year, including a number of grant-funded initiatives. The library received an American Library Association grant to facilitate a community reads/book discussion on climate change. A group of 50 read excerpts from Elizabeth Rush's *Rising* and held a facilitated discussion with a panel of local politicians and climate change experts. The library also received a federal Library Service and Technology Act grant for programming and materials pertaining to native plants and pollinator gardens. The Scituate Education Foundation sponsored two different grant opportunities—one to provide a Little Free Library on Peggotty Beach (this was a joint application of the Recreation and Library Departments) and another grant to fund a series on "Archiving Your Family's History". The library also continued to rely on its strong community partnerships. In the spring, the first "LIT Conversation" was held to discuss Martin Luther King Jr.'s "Letter from Birmingham Jail". This partnership, with community group STRIDE and parent support group LITPAG, has resulted in several community discussions and the establishment of an "Open Mic Night" geared to teens. The Commission on Disabilities worked with the library to purchase several helpful additions to the Library of Things Collection, including a

wheelchair for use on “off-roading” trails. Thanks to the support of the Friends of the Scituate Library and their sponsors, the library was also able to bring back its summer concerts on the lawn.

The library’s circulation returned to a level even higher than the years preceding the pandemic, circulating nearly 212,000 physical items and over 88,000 electronic items (a total of 300,000 items borrowed by Scituate residents). Children and Teen materials increased significantly over the years ahead of the pandemic (in this instance, compared with FY19 data), with an increase of 23% borrowed for children and an increase of 26% borrowed for teens. Electronic circulation rose above pre-pandemic levels by 16%, but a dip of about 23% from the height during the pandemic (when access to the physical collection was limited). Electronic circulation will likely continue to grow at a steady level over time, and it is clear that the physical collection remains strong and popular with patrons. In addition to its collections, the library offered approximately 200 programs for 5,200 attendees. The vast majority of these programs were held outdoors, as a full resumption of indoor programming did not take place until late spring 2022. The library saw approximately 100,000 visitors in FY22, and while meeting room use was less prevalent during this year, around 3,000 uses of the library’s meeting rooms took place.

During the course of the year, numerous staff changes took place. Many of the library’s longest-serving employees retired, leading to a large staff turnover. This has required a greater emphasis on staff training. One important development is the creation of a Staff Emergency Manual. This manual was developed in cooperation with the Town Administrator, Human Resources Director, and numerous departments. Both the Police and Fire Departments provided great feedback and assistance in the development of plans for emergency management and safety events. This manual will serve as a training resource as well as a guidepost in the event of emergencies.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD	FY24 Projected	Comments
State Aid	\$29,809	\$34,063	unknown	unknown	Last year's increase was significant, we hope to see a similar number in FY23
Friends' Funding	\$10,215	\$17,345	\$11,894	\$25,000	The library utilized less funding in FY21 and FY22 due to Covid/reduced programming. That is no longer the case, and FY22 and FY23 levels should be back to normal and/or higher than in previous years due to increased cost of performers.
Gift Account	\$5,664	\$3,544	\$750	unknown	
Trust Funds	\$0	\$0	unknown	unknown	
Foundation	\$5,000	\$5,000	\$6,000	unknown	FY23 is a projection based on continued funding for patron technology items and funding for new play equipment
Lost Books	\$535.04	\$3,075	\$1,153	unknown	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Library - Jessi Finnie, Library Director									
1610510	511000	REGULAR SALARIES	\$527,237	\$532,289	\$588,366	\$610,953	\$610,953	\$0	\$22,587
1610510	512000	Overtime	\$0	\$18,000	\$22,197	\$22,752	\$22,752	\$0	\$555
1610510	513000	LONGEVITY	\$10,558	\$7,782	\$6,350	\$6,600	\$6,600	\$0	\$250
1610510	517200	SICK LEAVE BUY BACK	\$500	\$500	\$500	\$800	\$800	\$0	\$300
1610510	518000	PART-TIME SALARIES	\$202,304	\$205,767	\$207,598	\$211,300	\$211,300	\$0	\$3,702
1610510	519100	OTHER SALARIES	\$2,087	\$563	\$3,267	\$3,366	\$3,366	\$0	\$99
1610510 Total		Personal Services	\$742,686	\$764,901	\$828,278	\$855,771	\$855,771	\$0	\$27,493
1610520	521100	ELECTRICITY	\$38,797	\$40,840	\$49,000	\$53,900	\$53,900	\$0	\$4,900
1610520	521300	NATURAL GAS	\$7,726	\$9,910	\$9,000	\$9,900	\$9,900	\$0	\$900
1610520	524100	OFFICE MACHINE MAINT	\$4,827	\$2,528	\$3,650	\$3,650	\$3,650	\$0	\$0
1610520	524200	REPAIR/MAINT PROP/EQUIP	\$10,642	\$13,078	\$16,675	\$20,000	\$16,675	(\$3,325)	\$0
1610520	530900	TECHNICAL SERVICES	\$5,976	\$7,788	\$9,100	\$9,100	\$9,100	\$0	\$0
1610520	532100	CONFERENCES/MEETINGS	\$237	\$300	\$2,000	\$2,000	\$2,000	\$0	\$0
1610520	534300	BINDING & PRINTING	\$0	\$0	\$500	\$0	\$0	\$0	(\$500)
1610520	534400	POSTAGE	\$296	\$500	\$500	\$500	\$500	\$0	\$0
1610520	538200	CUSTODIAL SERVICES	\$0	\$1,800	\$2,000	\$2,200	\$2,000	(\$200)	\$0
1610520	571100	MILEAGE REIMBURSEMENT	\$15	\$150	\$500	\$500	\$500	\$0	\$0
1610520	573100	PROFESSIONAL DUES & SUBS	\$550	\$228	\$1,260	\$1,260	\$1,260	\$0	\$0
1610520	573200	OCLN DUES	\$37,889	\$37,889	\$38,998	\$38,947	\$38,947	\$0	(\$51)
1610520	573300	OTHER SUBSCRIPTIONS	\$15,670	\$15,000	\$15,000	\$0	\$0	\$0	(\$15,000)
1610520 Total		Purchase of Services	\$122,625	\$130,011	\$148,183	\$141,957	\$138,432	(\$3,525)	(\$9,751)
1610540	542000	OFFICE SUPPLIES	\$709	\$1,603	\$1,750	\$1,750	\$1,750	\$0	\$0
1610540	542300	BOOKS & OTHER MEDIA	\$127,012	\$124,495	\$130,000	\$155,000	\$155,000	\$0	\$25,000
1610540	542500	PRINTING & FORMS	\$3	\$0	\$0	\$0	\$0	\$0	\$0
1610540	545100	CLEANING SUPPLIES	\$3,347	\$3,149	\$4,500	\$4,500	\$4,500	\$0	\$0
1610540	558000	OTHER SUPPLIES	\$2,375	\$2,063	\$2,750	\$2,750	\$2,750	\$0	\$0
1610540 Total		Materials & Supplies	\$133,446	\$131,309	\$139,000	\$164,000	\$164,000	\$0	\$25,000
1610580	585100	EQUIPMENT	\$2,000	\$7,063	\$5,000	\$5,000	\$5,000	\$0	\$0
1610580 Total		Capital Outlay	\$2,000	\$7,063	\$5,000	\$5,000	\$5,000	\$0	\$0
Total Library (610)			\$1,000,758	\$1,033,284	\$1,120,461	\$1,166,728	\$1,163,203	(\$3,525)	\$42,742

Justification for Specific Line Increases—Library—FY24

Utilities—total increase of \$5,800

1. Inflation and supply-chain issues are expected to hit utilities hard in the coming years. To that end, the library requests increases in both the Electricity and Natural Gas lines. This is a ten percent (10%) increase over the previous fiscal year and that figure was determined by discussion with the Facilities Director and Town Accountant.

Repair/Maintenance—total increase of \$3,325

1. The library has aging systems that may require additional maintenance and even replacement in the coming years. The library was able to move over approximately 8 boiler units from the previous building into the newly renovated building. Those units are approaching 15 years, and may start to experience the need for large repairs or even replacement.

Books & Other Media—total increase of \$25,000 (includes \$15K move from another line)

1. The library would like to eliminate other subscriptions and move that \$15,000 to this line. Because of the variety of formats purchased by the library today, this delineation is no longer necessary.
2. The library's print collection continues to be extremely popular, with significant increases noted especially with children and teen materials. In order to keep pace with continued demand for print, but meet the newer demand for e-resources, the library's materials budget is stretched very thin. While the library has enjoyed some increases in these lines over the years—approximately 12% since FY13—material demand has far outpaced that increase. Electronic items borrowed has increased 1500% since FY13—from 5,544 items borrowed in that year to 88,025 in FY22. This is not likely to change, as patrons are now reliant on the library to provide e as well as print resources. Current expenditures on e-resources, which are significantly more expensive than print, does not meet demand. An additional \$10,000 is requested to help bridge this gap.

Capital Outlay—Equipment—total increase of \$2,000

1. The IT Department worked with the library this year to change over all patron computers to new machines. The library would like to work with IT to do the same for all staff desktops. While \$5,000 may not cover the entire project, the library would utilize State Aid to fund the remainder.

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: RECREATION

MISSION STATEMENT:

The mission of the Scituate Recreation Department is to provide exceptional and creative programs, services and facilities (such as beaches, ball fields and playgrounds) that foster community spirit and involvement while enhancing the quality of life for all people in Scituate

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

GOAL ONE: Create more family-oriented events using Town Fields, Gym, Facilities, Courts, PJ Roller Rink.

- Explore additional intermural/pick-up sports for Adults
- Plan and schedule additional Family Fun Track events
- Review open times and locations to schedule in new programming
- Interview instructors/leaders for the programs
- Increase opportunities for seasonal staff and volunteers

GOAL TWO: Manage and uphold new policies for the Town's permitted athletic fields and facilities at the highest standards of safety and equality

- Work with the Rec Commission on updating the field/facility rental chart
- Work closely with Public Grounds on the maintenance, cleaning, lining and conditions of the fields
- Rest grass fields to rejuvenate and restore to healthier and safer conditions
- Review and walk through of turf fields with DPW and SPS to create a repair/maintenance list
- Market available times of fields to increase revenue from commercial and for-profit entities
- Keeping track of light usage/hours per organization

GOAL THREE: Assist with and support the enrichment of beaches' and amenities, while continuing to provide exceptional lifeguard services on Scituate's four public beaches

- Collaborate with Harbormaster, Fire and Police to conduct our annual Lifeguard Training and Mock Drill
- Review and update the lifeguard manual annually
- Make necessary upgrades to lifeguard equipment each year including new handheld radios and safety equipment for the four guarded beaches
- Work with Scituate Library to put "Free Libraries" at the beaches
- Coordinate with DPW the delivery and pickup schedule for equipment and supplies

MAJOR BUDGET COMPONENTS

The Recreation budget 630: This account provides two full time employees Director, Assistant Director as well as minimal office supplies.

Beach Sticker Revolving Account budget: This account is used for lifeguard payroll, supplies, equipment and cost associated with the Scituate Beaches. Various Departments use the funds generated from this account. Funds are generated by the beach stickers fees.

Recreation Revolving Account budget: The Recreation Revolving Account is a revolving account. After staff payroll and expenses, the account ends the year with a small amount of revenue. Funds are generated by programming fees.

Field Account: The payroll of the Field Coordinator, field studies, assists with some maintenance of turf fields and grass fields. Funds are generated by the field permitting fees.

Veterans Memorial Gymnasium Account: This account is used for maintenance and upkeep of the gymnasium. Funds are generated by the gym permitting fees.

FY 2024 RISKS AND CHALLENGES

- Scheduling time in for grass fields to rest and rejuvenate
- Facility maintenance and upkeep of the building
- Current certifications and record keeping for all staff yearly
- Mandatory Staff and Lifeguard training/CPR dates
- Providing protocol for safe/adequate drop-off and pick up for all summer programs
- The increase in field permitting
- Obtaining new lifeguards
- Maintenance and upkeep of our sailboats
- Potentially losing Scituate Harbor Community Building as a program area
- Clearing out A105 to make another program space
- The interviewing and hiring process of over 150 summer counselor and lifeguard positions
- Finding a new lifeguard director
- Turf Field Electric Bills
- Spring Landscaping
- Maintaining a safe and clean gymnasium for all user groups, especially during the winter months.
- Access to the Rec Department after hours and making sure the building is secure
- The unpredictable future of COVID-19 and having to adapt steadily with programming, beaches and fields
- Staying current and informed on all State and Town COVID-19 Guidelines
- Keeping an abundance of sanitizing and cleaning supplies for all programs and facility

DEPARTMENTAL ACCOMPLISHMENTS

- Programming and Field permitting
- Registration Days
- Lifeguard Training with the Scituate Fire, Police, and Harbormaster
- Lifeguards had a successful summer with numerous saves
- Programming participant numbers back to normal from what they were pre-COVID
- Field trips, buses, performers all returned for a normal summer schedule
- Seasonal postcard mailing
- Veteran's Gymnasium inspected and certified safe for 2022
- Our continued relationship with the CORSE Foundation (Community of Resources for Special Education)
- Our continued relationship with the School Department for the use of facilities and brainstorming new ways to collaborate with programming
- We're awarding Fran McMillen, owner of Scituate Launch and Waterline Mooring with our 2022 Mr. C's Community Spirit Award. Fran's years of contribution and hours spent helping the Recreation Department and Sailing program has gone above and beyond everything this award stands for. We cannot thank him enough for all he has done for us year after year with our program. Thank you and congratulations. Scituate is lucky to have you.
- New 2022 programming includes Family Fun Track Events, Kids Test Kitchen, Cycle-Circuit-Combo, Wrestling, Common App, Level 2 Guitar, Friday Adventures, Mighty Game Week
- Our first year of Mr. C's Soccer with Mr. C having retired. South Shore Select leading the way
- Return of the Egg Hunt after three years off due to COVID and rain-outs
- Family Fun Track Events for children 3-11
- Calls from the North Pole
- Before and after summer programming
- Offering wide variety of children and Adult programming to meet all interest, staying diversified
- Keeping offerings as economically affordable as possible
- New Co-Lifeguard Directors Liz Dorgan and Pete Sullivan
- Shared new custodian with COA, Jim Murray and purchasing equipment to keep the Veteran's gym clean
- Certifying 150+ Staff in CPR
- Guiding and support of the new PJ Steverman Inline Roller rink, as well as continue support of the 90' Baseball Field on Central Field

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Recreation - Maura Glancy, Recreation Director									
1630510	511000	REGULAR SALARIES	\$152,027	\$155,527	\$161,603	\$168,838	\$168,838	\$0	\$7,235
1630510	513000	LONGEVITY	\$1,150	\$1,950	\$1,950	\$1,950	\$1,950	\$0	\$0
1630510	519100	OTHER SALARIES	\$931	\$1,240	\$968	\$1,689	\$1,689	\$0	\$721
1630510 Total		Personal Services	\$154,108	\$158,717	\$164,521	\$172,477	\$172,477	\$0	\$7,956
1630520	524100	OFFICE MACHINE MAINT	\$240	\$235	\$270	\$270	\$270	\$0	\$0
1630520	531100	SUPPORT SERVICES	\$0	\$0	\$290	\$329	\$290	(\$39)	\$0
1630520	532100	CONFERENCES/MEETINGS	\$0	\$110	\$700	\$700	\$700	\$0	\$0
1630520	571100	MILEAGE REIMBURSEMENT	\$200	\$142	\$200	\$200	\$200	\$0	\$0
1630520	573100	PROFESSIONAL DUES & SUBS	\$250	\$250	\$250	\$250	\$250	\$0	\$0
1630520 Total		Purchase of Services	\$690	\$738	\$1,710	\$1,749	\$1,710	(\$39)	\$0
1630540	542000	OFFICE SUPPLIES	\$150	\$140	\$150	\$150	\$150	\$0	\$0
1630540 Total		Materials & Supplies	\$150	\$140	\$150	\$150	\$150	\$0	\$0
Total Recreation (630)			\$154,948	\$159,595	\$166,381	\$174,376	\$174,337	(\$39)	\$7,956

**Beach Sticker Revolving Fund Analysis
FY 11-24**

Description	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	YTD Actual FY 2023	BUDGET FY 2023	Proposed FY 2024
Opening Fund Balance	\$ 65,965.00	\$ 119,892.77	\$ 219,696.79	\$ 271,734.91	\$ 343,746.87	\$ 325,546.33	\$ 332,107.70	\$ 414,870.35	\$ 507,926.78	\$ 593,717.38	\$ 399,391.97	\$ 525,143.81	\$ 590,325.33	\$ -	\$ -
(+) Beach Sticker Sales (A)	\$ 244,858.81	\$ 290,630.00	\$ 242,789.96	\$ 254,190.00	\$ 251,310.00	\$ 282,865.00	\$ 277,563.00	\$ 271,580.00	\$ 273,380.00	\$ 299,766.40	\$ 344,410.00	\$ 326,710.00	\$ 18,935.00	\$ 250,000.00	\$ 250,000.00
												<i>Estimated</i>		<i>Estimated</i>	<i>Estimated</i>
(-) Personal Services	\$ 114,016.09														
(-) Seasonal Salaries	\$ 111,689.46	\$ 111,242.96	\$ 101,350.75	\$ 102,529.46	\$ 156,579.46	\$ 144,164.24	\$ 115,832.91	\$ 122,785.96	\$ 162,227.78	\$ 148,269.74	\$ 172,368.23	\$ 150,435.79		\$ 185,000.00	\$ 190,000.00
(-) Parking Enforcement	\$ 6,165.00	\$ 4,588.13	\$ 5,811.75	\$ 2,189.63	\$ 12,526.88	\$ 4,631.77	\$ 11,253.31	\$ 7,694.25	\$ 7,990.11	\$ 10,944.22	\$ 11,297.26	\$ 182.52		\$ 11,000.00	\$ 11,000.00
(-) Training*				\$ 3,000.00	\$ 3,000.00	\$ 3,150.00	\$ 3,464.00	\$ 3,936.00			\$ 2,600.00	\$ 1,702.00		\$ 3,800.00	\$ 3,800.00
(-) Overtime-Trash Pick-up	\$ 13,717.81	\$ 12,626.93	\$ 12,832.75	\$ 16,189.69	\$ 15,972.80	\$ 12,108.30	\$ 17,353.50	\$ 16,723.42	\$ 18,684.33	\$ 27,457.68	\$ 36,492.79	\$ 10,874.92		\$ 17,100.00	\$ 20,000.00
(-) Support Services	\$ 4,640.00	\$ 5,570.40	\$ 7,415.77	\$ 20,513.92	\$ 5,169.73	\$ 1,997.35	\$ 3,952.00			\$ 4,012.50		\$ 10.00		\$ 10,525.00	\$ 10,525.00
(-) Technical Services*					\$ -	\$ 3,854.75				\$ 350.00	\$ 521.68	\$ 350.00		\$ 350.00	\$ 350.00
(-) Environmental Testing*				\$ 805.00	\$ 3,792.85	\$ 2,150.00	\$ 2,630.00	\$ 1,340.00	\$ 3,910.00	\$ 3,420.00	\$ 3,750.00			\$ 4,000.00	\$ 4,000.00
(-) Portable Sanitation*				\$ 6,665.57	\$ 9,127.07	\$ 5,877.00	\$ 9,950.58	\$ 13,509.04	\$ 15,617.56	\$ 10,858.00	\$ 16,422.00	\$ 13,794.00		\$ 15,000.00	\$ 15,000.00
(-) Storage Services*				\$ 782.64	\$ 1,871.00	\$ 1,560.00	\$ 2,678.00	\$ 1,175.00	\$ 1,475.00	\$ 1,497.50	\$ 1,483.50	\$ 634.50		\$ 1,650.00	\$ 1,650.00
(-) Postage & Printing	\$ 1,265.00	\$ 608.02	\$ 2,010.25	\$ 1,995.59	\$ 2,296.18	\$ 2,841.43	\$ 2,453.21	\$ 720.07	\$ 1,026.58	\$ 854.98	\$ 751.29	\$ -		\$ 3,500.00	\$ 2,500.00
(-) Lifeguard Supplies	\$ 2,068.89	\$ 2,475.97	\$ (184.20)	\$ 4,387.17	\$ 4,187.22	\$ 2,520.30	\$ 274.95	\$ 4,247.90	\$ 203.53	\$ -	\$ 1,860.50	\$ -		\$ 4,424.17	\$ 3,800.00
(-) Clothing	\$ 2,920.55	\$ 2,730.14	\$ 4,085.35	\$ 3,605.48	\$ 1,026.00	\$ 4,100.50	\$ 1,545.45		\$ 3,295.90	\$ -	\$ 2,955.75	\$ -		\$ 3,800.00	\$ 4,475.60
(-) Other Charges*	\$ 37,474.79	\$ 7,256.89	\$ 7,938.28	\$ 1,950.00	\$ -	\$ 12,355.44	\$ 74.84	\$ 5,180.66	\$ 15,457.76	\$ 8,014.42	\$ 10,993.54	\$ 10,660.04	\$ 412.84		
(-) Mileage Reimbursement	\$ 758.40	\$ 470.00	\$ 348.00	\$ 787.30	\$ -	\$ -									
(-) Prior Year Encumbrances	\$ 24,691.63	\$ 27,981.79			\$ -										
(-) Equipment	\$ 14,137.35	\$ 6,526.98	\$ 288.12	\$ 3,552.63	\$ 1,671.40	\$ 5,769.87	\$ 1,955.00		\$ 2,428.90	\$ -	\$ 365.44	\$ -		\$ 20,000.00	\$ 20,000.00
(-) Parking Lot Improvements	\$ 1,515.00	\$ 7,992.24	\$ 46,269.50	\$ 102,506.46	\$ 46,727.60	\$ -	\$ -	\$ -	\$ 269,217.70	\$ -					
Total Expenses (B)	\$ 151,490.88	\$ 190,825.98	\$ 190,751.84	\$ 182,178.04	\$ 269,510.54	\$ 276,303.63	\$ 194,800.35	\$ 178,523.57	\$ 187,589.40	\$ 494,091.81	\$ 218,658.16	\$ 261,528.48	\$ 178,396.57	\$ 280,149.17	\$ 287,100.60
(-) Encumbrances	\$ 39,440.16	\$ -	\$ -	\$ -	\$ -										
Closing Fund Balance	\$ 119,892.77	\$ 219,696.79	\$ 271,734.91	\$ 343,746.87	\$ 325,546.33	\$ 332,107.70	\$ 414,870.35	\$ 507,926.78	\$ 593,717.38	\$ 399,391.97	\$ 525,143.81	\$ 590,325.33			
Revenue Over Expenses (A - B)	\$ 53,927.77	\$ 99,804.02	\$ 52,038.12	\$ 72,011.96	\$ (18,200.54)	\$ 6,561.37	\$ 82,762.65	\$ 93,056.43	\$ 85,790.60	\$ (194,325.41)	\$ 125,751.84	\$ 65,181.52			
Cumulative Surplus (Deficit)	\$ 53,927.77	\$ 153,731.79	\$ 205,769.91	\$ 277,781.87	\$ 259,581.33	\$ 266,142.70	\$ 348,905.35	\$ 441,961.78	\$ 527,752.38	\$ 333,426.97	\$ 459,178.81	\$ 524,360.33			

NOTE: \$292,000 voted from this fund at STM 11/2020 for Minot Beach Parking lot which has not yet been completed

* In FY16, Other Charges included repairs to beach gates.

Beach Revolving Account

FY 24 Budget Details

Environmental testing- level funded

Clothing- increase with lifeguard uniforms

Equipment – this line is dedicated to seaweed removal

Lifeguard Supplies – small decrease, most equipment in good working order

Overtime trash pickup – increase due to strong beach population and season starting earlier

Parking lot improvements – on the Capital Plan, work not yet scheduled

Portable Sanitation – level funded

Printing and Postage – increase due to an increase in resident sticker purchases and rise in costs

Seasonal Salaries – level funded

Support Services – level funded, orange trash bags used for beaches only

Storage Services – level funded

Training –level funded

Parking Enforcement – level funded

Fiscal Year 2022 Recreation Revolving Account

Program Revolving Account

Revenue Sales Total	\$505,087.70
Scholarships,refunds/credits, software third party fees	\$72,163.87
	\$432,923.83

Deposits not included in Activeware

C.O.R.S.E. Foundation	\$3,404.75
Friends of Scituate Recreation	\$5,667.21
Refund from summer field trip	\$196.00
	\$9,267.96

Total Additional Expenses supported by Program Revolving Account

Purchase of Services	\$121,336.23
Personal Services	\$173,357.39
Office payroll	\$54,743.06
Supplies	\$24,100.63
	\$373,537.31

Totals by Season

Summer 2021	\$27,704.21
Sailing 2021	\$8,261.48
Fall 2021	\$15,874.53
Winter 2022	\$26,364.87
Spring 2022	\$35,921.60

Field/Athletic Account FY22					
Organization	Invoice Date	Season	Venue	Amount Billed	Amount Paid
Scituate Youth Center	7/16/2021	spring 2021	fields	\$860.00	\$860.00
Scituate Little League	7/16/2021	spring 2021	fields	\$5,560.00	\$5,560.00
Scituate Youth LAX	7/16/2021	spring 2021	fields	\$4,220.00	\$4,220.00
Scituate Soccer Club	8/13/2021	spring 2021	fields	\$4,080.00	\$4,080.00
Cranberry League	8/11/2021	summer 2021	fields	2,937.50	
Mens Senior BB (Barthel)	8/13/2021	summer 2021	fields	700.00	700.00
American Legion	8/13/2021	summer 2021	fields	320.00	320.00
Senior Men's Softball	5/28/2021	Summer 2021	Fields	\$1,100.00	\$1,100.00
So Shore Select Soccer	8/13/2021	8/2-8/5,2021	fields	2,100.00	2,100.00
True Grit Field Hockey	8/13/2021	6/30,7/6,2021	fields	600.00	600.00
Scituate LL (Movie Night)	8/25/2021	8/21/2021	fields	300.00	300.00
Scituate Little League	10/4/2021	summer 2021	fields	1,400.00	1,400.00
So Shore Peer Recovery	10/4/2021	summer 2021	fields	320.00	320.00
Scituate Youth Center tennis	10/4/2021	summer 2021	courts	1,430.00	1,430.00
Scituate Youth LAX	10/4/2021	summer 2021	fields	200.00	200.00
Scituate Mariners	10/4/2021	summer 2021	fields	160.00	160.00
Weymouth Baseball	12/3/2021	fall 2021	fields	6,400.00	4,600.00
Scituate Little League	12/3/2021	fall 2021	fields	1,320.00	1,320.00
SCICOH	12/3/2021	fall 2021	fields	1,670.00	1,670.00
Scituate Youth Center	12/3/2021	fall 2021	fields	3,270.00	3,270.00
Girls on the Run	12/8/2021	fall 2021	fields	170.00	170.00
Scituate Soccer Club	12/8/2021	fall 2021	fields	1,510.00	1,510.00
Scituate Flag Football	12/8/2021	fall 2021	fields	4,170.00	4,170.00
So Shore Senior Men Softball	4/22/2022	Summer 2022	fields	1,120.00	1,120.00
		Total		45,917.50	41,180.00

**Veteran's Memorial Gym
Fiscal Year 2022**

Veteran's Memorial Gym Account

<u>Organization</u>	<u>Invoice Date</u>	<u>Season</u>	<u>Venue</u>	<u>Amount Billed</u>	<u>Amount Paid</u>
Scituate Youth Center	7/16/2021	spring 2021	Vets	\$1,750.00	\$1,750.00
SBA	10/4/2021	summer 2021	Vets	3,976.25	3,976.25
SBA	4/27/2022	fall/winter	Vets	9,612.50	9,612.50
Scituate Youth Center	4/27/2022	winter 2022	Vets	1,200.00	1,200.00
		Total		\$16,538.75	\$16,538.75

TOWN OF SCITUATE

FY 2024 BUDGET DEPARTMENT

BEAUTIFICATION 650

The Commission currently has ten (10) members as well as Donna Bangert; special friend and consultant to the commission and past organizer of Ship Shape Day. We welcome Jeanmarie Voelger as our newest member and thank Karen Desler for her past years of service.

To maintain the **railroad islands and crossings** the Commission continues its contract with Coastal Excavation Corporation from Duxbury for 2 more years. Thanks to our **Adopt-a-Lot** Caretakers our green spaces continue to look beautiful. In spite of the drought the Commission was able to complete major projects bringing our total to 28 lots. New lots are at the library, at Humarock and at the Special Olympic Park. Major work was also done at the Maritime Center and at the First Parish Road lot near the old tax office. Special care is taken to plant native and non-invasive species.

The Commission's **Merchant Program** distributed one hundred and fifty- one (151) vouchers to the merchants in North Scituate, Greenbush and Front Street; Sixty -three (63) were used. Four hundred and six (406) volunteers signed up to participate in our annual **Ship Shape Day**, many of the signups were local teams and associations. Eighteen (18) volunteers from the Rotary Club and the Beautification Commission distributed supplies at Town Hall. Road and Street sides, beaches, marshes, playing fields, playgrounds and parks were cleaned of litter, trash and debris. **Ship Shape Day** and **Plant Scituate** were again publicized through the Ship Shape website, social media, our Beautification website, signage at the transfer station, banners and the school's Peach jar.

The Commission's **Website** continues to post photographs of adopt a lots, as well as items related to the Beautification of our Town. The website continues to post warnings about invasive plants as well as information on non-invasive and native plants. The Commission completed a **Special Project** at the Widow's walk golf course. A retaining wall was built and designed by Steve Leitch from Northern Oaks. Due to the drought we have not yet been able to add plantings. Commissioners again volunteered their time to water plants, shrubs and trees at the Health Building until the start of the water ban. The holiday trees and lights at the harbor and on Lawson Common were much appreciated.

The Commission is grateful for the **donations** from several Scituate supporters. We thank Carolyn Moody to spearhead the donation from the Scituate High School 20th reunion fund to plant a spruce tree on the common this fall. We thank Susan and Bruce Robinson for their donation to renovate the Special Olympics Park, which is now part of the Beautification's Adopt-a-Lot program. We also thank our Department of Public Work's Rich Fuller for his active support of the work at the Special Olympics Park.

MISSION STATEMENT:

It is the Mission of the Beautification Commission to enhance the beauty of Scituate through planting and maintaining selected public spaces using community resources.

FY 2024 GOALS AND OBJECTIVES WITH KEY RESULT AREAS:

In addition to funding Ship Shape Day, and maintaining Scituate's railroad crossing and street islands, the Commissioners have adopted the following goals:

1. Continue to improve appearance and longevity of railroad crossing island plantings:
 - Use compost instead of mulch to improve growing conditions in islands for better drought tolerance and more prolific blooms.
 - Split or replace poorly performing plants on a rotating basis.
 - Increase use of draught resistant plant material
2. Enhance and extend plant performance in volunteer maintained **Adopt-a-Lots**.
 - Continue to improve growing conditions.
 - Create a 3- season landscape through a late season perennial distribution and planting of s bulbs for spring blooms
 - Plant native, non-invasive and draught resistant plant material
3. Continue SHIP SHAPE DAY
4. Continue PLANT SCITUATE
5. Develop special projects to enhance Scituate Landscape in key and neglected areas of our Town. Examples of past projects: Town Hall campus project, Board of Health Building, Widow's Walk retaining wall, Holiday lights at the harbor and on the Common
6. Continue to fund Adopt-a-Lot, Plant Scituate and Merchants programs.
7. Attract A-a-L **Caretakers** and highlight A-a-L caretakers work on our website
8. Continue to increase **Board Membership**
9. Continue to develop relationships with Boards and Commissions.
10. Provide consultation and support to Boards and Commissions when possible.
11. Identify Town Owned green spaces and support maintenance efforts, when feasible.
12. Increase **Publicity** on the WEB and in Print.
13. Make better use of the 3000- gallon water tank at the DPW

MAJOR BUDGET COMPONENTS

- 43% - Contract Labor
- 5% - Ship Shape Day supplies
- 27% - Purchase of plants and materials
- 25% - Special Projects

FY 2024 RISKS AND CHALLENGES:

- It is a constant challenge to attract **volunteers**.
- Maintenance of **Adopt-a-Lots** depends on volunteers.

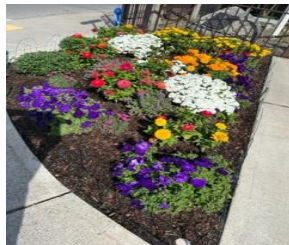
- Cost of our **Merchant Flowers Program** is unpredictable. Every business in the Harbor, North Scituate and Greenbush is offered a \$50 voucher that can be used at a local greenhouse for flowers.
- **Maintenance** of public spaces remains a challenge
- **Climate change** and resulting weather patterns affect our herbaceous material in ways we can't always predict:
 1. It is a continuing challenge to adapt plants, soil and pest management so that we continue to have great looking gardens.
 2. As the sea level rises and storms worsen, flooding will increasingly impact some of our Adopt-a-Lot locations, resulting in replacement costs.
 3. Droughts will be an ongoing challenge
 4. Our **labor** costs can be highly variable. Loss of volunteers or extreme weather conditions can result in higher labor costs.

ACCOMPLISHMENTS

- **MAJOR PROJECTS**



Special Olympic Park



Humarock



Tax Collector garden



Library



Library



Maritime Center

- **RENOVATED and ENHANCED LOTS**



Harbor Master

- **SPECIAL PROJECTS**



new picnic benches



Widow's Walk
Retaining Wall



Holiday trees at Harbor
and
Lawson Common

- Maintained 28 Adopt-a-Lots: the lots were in beautiful, colorful condition in the spring thanks to the 29 Caretakers of Record. In spite of the water ban the mature lots were able to weather the drought.
- Created 3 seasons of flowers through planting bulbs and mums this Fall.
- Handed out Beautification T-shirts to new A-a-L caretakers
- Updated and maintained our Town Website
- Published photographs of A-a-L gardens on our website
- 406 Volunteers and many teams and associations participated In **Ship Shape Day**, 18 volunteers from the rotary club and commissioners distributed supplies.
- Sunflower seeds and Marigolds were handed out during SHIP SHAPE DAY
- PLANT SCITUATE continues
- Successful Merchant Flowers Program in North Scituate, Greenbush and the Harbor with 63 merchants participating.
- Worked with professionals under contract to maintain 12 large Railroad Crossing Islands and 7 traffic islands.
- Received donations from individuals and the SHS 20th reunion fund to plant a spruce tree.
- Received many complements and appreciation from citizens walking past our adopt-a-lots

FY 2024 REQUEST: \$32,500

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Beautification Commission - Members of Commission									
1650540	546200	LANDSCAPING SUPPLIES	\$26,100	\$20,633	\$30,000	\$32,500	\$32,500	\$0	\$2,500
1650540 Total		Materials & Supplies	\$26,100	\$20,633	\$30,000	\$32,500	\$32,500	\$0	\$2,500
Total Beautification (650)			\$26,100	\$20,633	\$30,000	\$32,500	\$32,500	\$0	\$2,500

Town of Scituate

FY 2024 BUDGET

DEPARTMENT: Widow's Walk Golf Course (661)

Mission Statement:

Widow's Walk Golf Course promises to offer the best valued golf experience on the South Shore by providing a well-manicured championship layout with excellent customer service. Scituate residents are granted policies and pricing to encourage a high level of activity from our community members. It is the intent of this Enterprise operation to maximize profits so they can be reinvested back into the property for continued growth.

FY 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

1. Continued development of long-range capital projects aimed at improving the golf course facilities such as the tee boxes and irrigation system.
2. Team with golf committee on improvement recommendations and prioritization of irrigation concerns and course improvements.
3. Meet with the Select Board, Town Administrator, Finance Director, and Facilities Director to clarify scope of recommended projects. (Ongoing)
4. Work with the Golf Course Superintendent to develop a long-term plan to improve the golfers experience by improving the following:
 - a. Conditions
 - b. Playability
 - c. Pace of play
5. Continue to promote the facility on social media to attract new golfers to Widow's Walk which will provide us a larger customer base for the future.
6. Improve the golf merchandise operation by bringing in new vendors that will capture a wider range of customers.
7. Continue to bring golf events as well as attract social events for the Drift In.

MAJOR BUDGET COMPONENTS

In order of total cost, expenditures for the golf course come from the following areas:

- IGM golf course maintenance fee +	\$558,980	41.7%
- Debt for Clubhouse Renovation	\$215,250	16%
- Golf operations salaries	\$256,027	19.1%
- Equipment rentals & leases	\$53,000	4%
- Indirect Costs	\$70,520	5.3%
- Technical services	\$60,000	4.5%
- Repairs & maintenance	\$40,000	3%
- Electricity	\$21,000	1.6%
- Equipment	\$15,000	1.1%
- Emergency Reserve	\$15,000	1.1%
- Cart Supplies	\$14,000	1%

- Range Supplies	\$5,000	0.4%
- Natural Gas	\$4,000	0.3%
- Others	<u>\$10,500</u>	<u>0.78%</u>
*Total	\$1,418,277	100%

*Figures above intentionally exclude “Merchandise Supplies”. This line item is a profit source with associated revenues exceeding expenses by approximately 30%.

FY 2024 RISKS AND CHALLENGES

Golf is a very weather sensitive business, and as such there is inherent risk involved. This past summer we had another long draught which put a lot of stress on the course and had difficulty in the late summer to maintain quality fairways. Our water supply continues to be the largest challenge for maintaining quality conditions year-round and we are working on getting those ponds connected to alleviate this issue.

Our largest operational challenge is still maintaining the driving range during peak times. We have a system in place for closing the range and “hand-picking” the balls out of the woods and sand but would prefer to not close it down at all. This is done three days per week in the early morning to disturb the least amount of golfers possible. The Golf Committee along with our Golf Director will work on devising a plan to improve the driving range picking area and hopefully grow some grass so we can maximize profits long-term.

DEPARTMENTAL ACCOMPLISHMENTS

In the beginning of FY23, we had a great start with revenue on the course and driving range. There was an increase in green fees, cart fees and range revenue from FY22 and we believe the success of the restaurant has played a large part in that. The restaurant owners Mick & Areline have really done a great job with delivering a professional dining experience while also catering to the golfers of Widow’s Walk. We have gained 6 new outings which have increased some weekday revenue for the course and restaurant. With regards to the golf course, Scott Brindley and his team did a tremendous job maintaining the greens all year through the drought. They also have cut back a good amount of brush and fescue to open up some areas to improve pace of play and playability.

Community Newspapers Reader’s Choice, “Best Golf Course”, Public Golf Course Regional winner over 80% of the years since course inception.

South Shore Living Magazine, “Best of the South Shore”, Public Golf Course winner seven of the past ten years.

The “Walk the Walk” twilight golf program continues to be a valued offering and drives solid revenue and opportunities for both the golf course and its patrons.

A friendly and supportive host course for the Scituate High School Varsity and Junior Varsity Golf Teams, providing a no-cost venue for all practice rounds and golf matches.

A popular location for many winter activities including dog walking, skating, bird watching, snowshoeing, sledding, and cross country skiing.

Sound environmental practices associated with our status as an “Audubon Certified Cooperative Sanctuary” have helped with the attraction of abundant wildlife that is enjoyed by many residents, both golfers and non-golfers alike.

DESCRIPTION OF REVENUE	FY21	FY22	FY23 YTD 10/12	FY23 Projected	Comments
Dues – Season/Frequent Player	275,526	298,897	21,388	291,000	
Green Fees	889,125	838,225.75	419,839.4	840,000	
Rain Checks	-1,879	-1,127.8	-732	-1,300	
Cart Fees	345,078	308,368.05	149,579.13	300,000	
Club Rentals	0	0	0	0	
Range Fees	115,920	103,009	53,234	110,000	
Handicap Fees	11,467	6,070	2,520	6,000	
Golf Lessons	6,100	6,300	4,000	6,500	
Total Usage Fees	<u>1,641,337</u>	<u>1,559,742</u>	<u>649,828</u>	<u>1,552,500</u>	
Total Merchandise Sales	<u>92,462</u>	87,577.46	59,040	105,000	
Total Rentals	<u>6,917</u>	7,000	<u>9,000</u>	<u>35,000</u>	
Total Earning on Investments	<u>5,891</u>	<u>5,891</u>	<u>215</u>	<u>1,500</u>	
Total Miscellaneous Revenue	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Grand Total	<u>1,746,625</u>	<u>1,660,210</u>	<u>718,083</u>	<u>1,693,700</u>	

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Widows Walk (Golf) Enterprise - Ian Kelley, Golf Course Director									
61661510	510000	NEW PERSONNEL REQUESTS	\$0	\$0	\$0	\$190,235	\$190,235	\$0	\$190,235
61661510	510001	NEW PERS-BENEFITS IMPACT	\$0	\$0	\$0	\$37,070	\$37,070	\$0	\$37,070
61661510	511000	REGULAR SALARIES	\$80,206	\$89,021	\$92,604	\$101,337	\$101,337	\$0	\$8,733
61661510	519000	SEASONAL SALARIES	\$124,420	\$127,332	\$150,040	\$154,690	\$154,690	\$0	\$4,650
61661510 Total		Personal Services	\$204,627	\$216,353	\$242,644	\$483,332	\$483,332	\$0	\$240,688
61661520	521100	ELECTRICITY	\$20,470	\$19,454	\$21,000	\$21,000	\$21,000	\$0	\$0
61661520	521300	NATURAL GAS	\$1,403	\$1,062	\$3,000	\$4,000	\$4,000	\$0	\$1,000
61661520	524000	REPAIRS & MAINTENANCE	\$53,511	\$33,646	\$40,500	\$40,000	\$40,000	\$0	(\$500)
61661520	527000	RENTALS & LEASES	\$74,265	\$75,117	\$76,000	\$53,000	\$53,000	\$0	(\$23,000)
61661520	530100	MANAGEMENT FEE	\$544,743	\$556,983	\$568,123	\$280,000	\$280,000	\$0	(\$288,123)
61661520	530200	MARKETING	\$89	\$0	\$500	\$500	\$500	\$0	\$0
61661520	530300	HANDICAP SERVICE	\$8,556	\$3,267	\$8,500	\$0	\$0	\$0	(\$8,500)
61661520	530900	TECHNICAL SERVICES	\$58,251	\$63,552	\$50,000	\$60,000	\$60,000	\$0	\$10,000
61661520	534100	TELEPHONE	\$2,612	\$3,878	\$3,000	\$1,000	\$1,000	\$0	(\$2,000)
61661520	534400	POSTAGE & DELIVERY	\$0	\$18	\$50	\$0	\$0	\$0	(\$50)
61661520	573100	PROFESSIONAL DUES & SUBS	\$388	\$1,001	\$1,300	\$1,500	\$1,500	\$0	\$200
61661520	596000	INDIRECT COSTS	\$57,243	\$59,263	\$65,514	\$70,520	\$70,520	\$0	\$5,006
61661520 Total		Purchase of Services	\$821,531	\$817,241	\$837,487	\$531,520	\$531,520	\$0	(\$305,967)
61661540	542000	OFFICE SUPPLIES	\$881	\$861	\$900	\$1,000	\$1,000	\$0	\$100
61661540	542100	MERCHANDISE SUPPLIES	\$60,258	\$49,363	\$70,000	\$80,000	\$80,000	\$0	\$10,000
61661540	542200	CART SUPPLIES	\$8,520	\$10,860	\$12,000	\$14,000	\$14,000	\$0	\$2,000
61661540	542400	RANGE SUPPLIES	\$4,805	\$3,801	\$5,000	\$5,000	\$5,000	\$0	\$0
61661540	542500	PRINTING & FORMS	\$1,866	\$1,454	\$1,800	\$1,800	\$1,800	\$0	\$0
61661540	542700	MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$15,000	\$15,000	\$0	\$15,000
61661540	542800	TURF SUPPLIES	\$0	\$0	\$0	\$101,000	\$101,000	\$0	\$101,000
61661540	548100	FUELS & LUBRICANTS	\$0	\$0	\$0	\$15,000	\$15,000	\$0	\$15,000
61661540	558000	OTHER SUPPLIES	\$1,644	\$1,935	\$1,500	\$1,700	\$1,700	\$0	\$200
61661540	558100	CLOTHING	\$441	\$1,143	\$1,200	\$3,000	\$3,000	\$0	\$1,800
61661540 Total		Materials & Supplies	\$78,414	\$69,416	\$92,400	\$237,500	\$237,500	\$0	\$145,100

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
61661560	578000	EMERGENCY RESERVE FUND	\$0	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0
61661560 Total		Emergency Reserve	\$0	\$0	\$15,000	\$15,000	\$15,000	\$0	\$0
61661580	585100	EQUIPMENT	\$25,350	\$15,852	\$17,800	\$15,000	\$15,000	\$0	(\$2,800)
61661580 Total		Capital Outlay	\$25,350	\$15,852	\$17,800	\$15,000	\$15,000	\$0	(\$2,800)
61661590	591000	PRINCIPAL ON LONG TERM DEBT	\$0	\$152,000	\$194,481	\$150,000	\$150,000	\$0	(\$44,481)
61661590	591500	INTEREST ON LONG TERM DEBT	\$0	\$100,876	\$62,250	\$54,750	\$54,750	\$0	(\$7,500)
61661590	592500	INTEREST SHORT TERM DEBT	\$0	\$0	\$26,950	\$10,500	\$10,500	\$0	(\$16,450)
61661590 Total			\$0	\$252,876	\$283,681	\$215,250	\$215,250	\$0	(\$68,431)
61661596	596600	TRANSFERS TO TRUST FUNDS	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
61661596 Total			\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
Grand Total Widows Walk Enterprise (661)			\$1,229,922	\$1,471,738	\$1,489,012	\$1,497,602	\$1,497,602	\$0	\$8,590

Widow's Walk Enterprise Fund

	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Actual FY22	Voted '23 budget <i>new clubhouse/ restaurant</i>	Proposed FY24 budget
Revenue:	DROUGHT		Rate Inc		COVID/POS			
Dues	124,100	120,185	128,929	144,293	183,100	237,935	165,000	190,000
Frequent Players	41,772	36,524	50,080	117,749	92,462	60,962	65,000	60,000
Green Fees	571,483	588,212	617,360	587,491	889,125	838,226	750,000	800,000
Cart Fees	168,391	198,080	216,812	215,499	346,255	308,784	290,000	290,000
Club Rentals	1,445	1,491	13,431	12,517	-	-	-	-
Range Fees	49,447	54,998	62,174	50,638	115,325	103,009	90,000	95,000
Handicap Fees	11,450	11,020	11,293	7,170	11,467	6,070	11,000	11,000
Merchandise Sales	67,989	75,427	72,016	45,865	92,462	87,577	90,000	90,000
Restaurant Lease Income	71,502	12,834	29,946	29,946	6,917	7,000	30,000	40,000
Interest Income	117	135	2,509	4,571	5,891	3,087	1,012	1,500
Miscellaneous	47	58	415	18	10	329	-	-
Rain checks	(2,051)	(2,445)	(2,790)	(2,218)	(1,879)	(1,128)	(3,000)	(3,000)
Total Revenue	1,105,692	1,096,519	1,202,175	1,213,540	1,741,136	1,651,851	1,489,012	1,574,500
Expenses:								
Personal Services	168,332	172,066	184,104	193,897	204,627	216,353	242,644	483,332
Purchase of Services	655,308	640,301	669,611	702,001	764,288	757,978	771,973	461,000
Materials & Supplies	47,599	61,815	50,476	56,758	78,414	69,416	92,400	237,500
Indirect Costs	57,716	66,575	65,211	53,251	57,243	59,263	65,514	70,520
Capital Outlay		11,618	356	8,533	25,350	15,852	17,800	15,000
Emergency Reserve		500	-	-	-	-	15,000	15,000
Capital Articles	105,000	-	70,000	-	-	-	-	-
Transfer to W Walk Cap Stab		185,000	-	-	100,000	100,000	-	-
Total Operating Expenses	1,033,955	1,137,875	1,039,758	1,014,440	1,229,922	1,218,862	1,205,331	1,282,352
Surplus/(Deficit) before debt	71,737	(41,356)	162,417	199,100	511,213	432,989	283,681	292,148
Transfer from General Fund								
Transfer from SRF - premiums						290		
Transfer from W Walk Cap Stab		170,000						
Debt Service	382,500				-	252,876	283,681	215,250
Total Surplus/(Deficit)	(310,763)	(41,356)	162,417	199,100	511,213	180,113	-	76,898
Unappropriated Certified Retained Earnings as of July 1, 2022								475,950
Less amount proposed for Fall 2022 STM								-
Less amt needed to balance FY24 budget								-
Less amt to be used for FY24 Capital								-
Balance of Retained Earnings after FY23 STM								475,950

10/27/2022; 1:34 PM



Town of Scituate Request for New Personnel FY24 Budget Cycle

Please submit this form if you are seeking new personnel in your department for FY 2024. One form should be submitted for each change requested.

Position **Golf Course Superintendent**

Hours per pay period **40**

FT

PT (less than 35 hours)

Hourly Rate **\$46.15**

Bargaining Unit/Grade & Step **same as Golf Course Director**

Salary Impact **\$96369.23**

hours per week x hourly rate x 52.2 weeks

Medicare Impact **\$1,397.35**

1.45% x salary impact

Pension Impact (if over 20 hours) **\$10,200.61**

9% x salary impact plus 2% x salary impact over \$30,000 (For \$50,000; 9% x \$50,000 plus 2% x \$20,000)

Benefits Impact (if over 20 hours) **\$16,231**

Assume \$16,231 for health & life insurance

Educational/Safety Requirements

Required training or outfitting costs (i.e. police academy/turnout gear)

Technology Costs **\$1,200**

New laptop (\$1,200), cell phone/tablet (\$1,000)

Other Contractual Costs **\$400**

Uniform allowance, stipends, etc....

Total Cost Impact **\$125,798.19**

Justification (stay within box limits):

We are looking to bring all our grounds and maintenance work "in-house" and not extend the maintenance contract with IGM. This is already a current position at Widow's Walk but the position works for IGM rather than the town. We are not getting near our full value for what our contract costs as well as our terms. Bringing this and other positions under the Superintendent "in-house" will be a major benefit to the quality of work as well as the future of Widow's Walk.

Offsetting Revenues (source and amount)

Requestor's Name Ian Kelley

Date 10/4/22



**Town of Scituate
Request for New Personnel
FY24 Budget Cycle**

Please submit this form if you are seeking new personnel in your department for FY 2024. One form should be submitted for each change requested.

Position **Assistant Golf Course Superintendent**

Hours per pay period **40** FT PT (less than 35 hours)

Hourly Rate **31.25** Bargaining Unit/Grade & Step **non-union**

Salary Impact **\$65250** hours per week x hourly rate x 52.2 weeks

Medicare Impact **\$946.13** 1.45% x salary impact

Pension Impact (if over 20 hours) **\$6,577.50** 9% x salary impact plus 2% x salary impact over \$30,000 (For \$50,000; 9% x \$50,000 plus 2% x \$20,000)

Benefits Impact (if over 20 hours) **\$16,231** Assume \$16,231 for health & life insurance

Educational/Safety Requirements Required training or outfitting costs (i.e. police academy/turnout gear)

Technology Costs New laptop (\$1,200), cell phone/tablet (\$1,000)

Other Contractual Costs **\$400** Uniform allowance, stipends, etc....

Total Cost Impact \$89,404.63

Justification (stay within box limits):

This position is also currently being held by an IGM employee. This role is to assist the Superintendent in all day-to-day operations while maintaining the 120 acre property.

Offsetting Revenues (source and amount)

Requestor's Name Ian Kelley

Date 10/5/22



**Town of Scituate
Request for New Personnel
FY24 Budget Cycle**

Please submit this form if you are seeking new personnel in your department for FY 2024. One form should be submitted for each change requested.

Position **Golf Course Mechanic**

Hours per pay period **40**

FT

PT (less than 35 hours)

Hourly Rate **\$31.25**

Bargaining Unit/Grade & Step **non-union**

Salary Impact **\$65,250**

hours per week x hourly rate x 52.2 weeks

Medicare Impact **\$946.13**

1.45% x salary impact

Pension Impact (if over 20 hours) **\$6,577.50**

9% x salary impact plus 2% x salary impact over \$30,000 (For \$50,000; 9% x \$50,000 plus 2% x \$20,000)

Benefits Impact (if over 20 hours) **\$16,231**

Assume \$16,231 for health & life insurance

Educational/Safety Requirements

Required training or outfitting costs (i.e. police academy/turnout gear)

Technology Costs **\$1,200**

New laptop (\$1,200), cell phone/tablet (\$1,000)

Other Contractual Costs **\$400**

Uniform allowance, stipends, etc....

Total Cost Impact **\$89,404.63**

Justification (stay within box limits):

A necessary position for maintaining our grounds equipment that is being used daily. This position will also help with course maintenance when needed.

Offsetting Revenues (source and amount)

Requestor's Name Ian Kelley

Date 10/4/22

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: Historical Buildings

MISSION STATEMENT:

A municipality is judged in good part by how well its historical properties are maintained. The Town of 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). The Bates House circa 1665 acquired with CPC funds in May of 2011. And the Mordecai Lincoln Homestead purchased with CPC funds

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.

2022 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The Scituate Historical Society oversees the operation and maintenance needs of the eight 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. The Society was also given administration to the Cudworth House. When the Bates House was acquired by the Town, the Society set aside \$25,000 for maintenance and other costs. The Society collects the rent from the tenant and will pay for routine maintenance and other costs. The Scituate Historical Society acts on the town's behalf overseeing the Bates House and other town-owned historical sites. We were just given responsibility for the utilities at the Mordecai Lincoln House and have factored projected costs into our budget.

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, Mordecai Lincoln and Mann House; electricity at these same sites, and natural gas at the Cudworth House Mordecai Lincoln and Mann House. In FY 2023 we requested \$15,000.00 for maintenance and repairs. For FY 2024 we are requesting \$27,000 for routine maintenance and repairs. Most of the repairs needed in FY 2024 with the exception of the Lighthouse are not eligible for CPA funding.

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, and arrange and supervise field tips to town owned historical sites. 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 for FY 2022 and FY 2023 was \$4,000.00 annually. For FY 2024 we are requesting that amount also.

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, the Mordecai Lincoln House and the Massachusetts Humane Boathouse.

FY 2024 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.

Lawson Tower: The bells need to be inspected on a regular basis due to the salt air environment. Verdin the company that does the inspection strongly recommends that inspections be done twice a year. Yearly maintenance is required on the Tower. We have the clock serviced on a regular basis. Painting needs to be done and will require the use of a crane or a man-lift, the landscaping especially the brick walkway needs to be done.

Scituate Lighthouse: The Lighthouse Rental Account should be able to handle ordinary repairs required there. The Mass Cultural grant and the CPC funds should cover our expenses for rebuilding the lantern room and repairing the tower.

Mann House: There are adequate funds in the Mann House Rental account to handle common repairs there.

Cudworth House: Many repairs are anticipated at the Cudworth House in FY 2024. The foundation has to be sealed to keep animals out, walls painted and wallpapered, repair of powder post beetle damage. The water meter has to be relocated, the bathroom updated, Electric wiring needs to be updated. There are probably unexpected cost arising as we do this work. The exact cost is not known, but will be costly

Lawson Gates: Some of the trim has started to rot and will need to be replaced. The gates will also have to be repainted. There is a tree that should be removed also.

Massachusetts Humane Society Boathouse: We need to have a new sign made. This building sees a lot of use with the sailing program and although it is in good shape there may be minor repairs needed.

Mordecai Lincoln Homestead: This is a new property for us it is the Lincoln Mill, the Keeper's House and the Mordecai Lincoln House. Until there is a plan for it we foresee utility costs, Heat, electricity, alarm and what ever repairs are need to preserve this estate.

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, the Mordecai Lincoln House and the Massachusetts Humane Boathouse.

DEPARTMENTAL ACCOMPLISHMENTS

Thousands of guests visit all of the historic sites in all seasons and each year the number of visitors increases. Each spring all Scituate grade three students visit several of our historical sites. In addition, we often have surrounding schools visit our sites as well as Cub Scout, Boy Scout, Girl Scout, and adult groups visit our sites.

We open our sites 5 times a year and for other special occasions. Lawson Tower's chimes are played frequently and is open for Full Moon Tours. While we couldn't open the Lighthouse to the public it still is a popular spot. We try to accommodate any organization that visits Scituate whether its Chronicle, HGTV's Houses With History or the South Shore Irish Heritage Trail. We're proud of our Town and feel we put it in the best light by our caretaking of the Town and our properties.

DESCRIPTION OF REVENUE	FY 2021	FY 2022	FY 2023	FY 2024
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This department does not generate revenue.

October 5, 2022

Mr. James Boudreau, Town Administrator and Ms. Nancy Holt, Town Accountant

Scituate Town Hall
600 Chief Justice Cushing Highway
Scituate, MA 02066

Dear Mr. Boudreau and Ms. Holt

Attached is our budget request for fiscal year 2024 for Historical Buildings line #691. Now that the restrictions due to Covid are over for the most part we were able to open our properties again.

Included again this year in the budget is compensation for oversight services. We have kept close track of oversight time spent so far in FY 2023. The FY 2023 request was based on 4.75 hours per week. We are assuming that amount of time will continue for FY 2024 with a rate of pay at \$16.00/hour we have kept that part of the budget request at \$4,000 for FY 2024.

One other concern we have is the Maintenance of Buildings line. We received funds from CPC to cover replacement of the Lantern Room and other repairs at the Lighthouse. We also received a grant from Mass Cultural Council for \$200,000 for the Lighthouse. The Mann House Rental Account should cover the necessary repairs needed there. We had a skunk infestation at the Cudworth House that has to be dealt with along with repairs to the foundation and house itself.

The money we have requested should be adequate to cover repairs and maintenance costs at those buildings as long as there are no extraordinary unexpected expenses. However, there is no income stream from the Cudworth House, Massachusetts Humane Society Boathouse, Lawson Tower, the Lawson Gates and the Mordecai Lincoln House.

Another concern is the rising cost of electricity and heat for our buildings. We are continuing our plan of making the Town owned properties better insulated and weather tight.

Electricity	\$2,700.00
Natural gas	\$2,000.00
Telephone	\$300.00
Monitoring of alarm systems and alarm repairs	\$2,200.00
Maintenance of buildings	\$27,000.00
Scituate Historical Society compensation for oversight services	\$4,000.00
Pest Control:	\$1,480.00
Total request:	\$39,680.00

Thanks for your continued support.
Sincerely,

Robert Chessia, Chairman Scituate Historical Society

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Historical Buildings, Robert Chessia - Scituate Historical Society									
1691520	521100	ELECTRICITY	\$310	\$517	\$1,500	\$2,700	\$2,700	\$0	\$1,200
1691520	521300	NATURAL GAS	\$1,170	\$1,063	\$1,000	\$2,000	\$2,000	\$0	\$1,000
1691520	524200	REPAIR/MAINT PROP/EQ	\$13,794	\$21,241	\$20,400	\$34,680	\$34,680	\$0	\$14,280
1691520	534100	TELEPHONE	\$284	\$261	\$300	\$300	\$300	\$0	\$0
1691520 Total		Purchase of Services	\$15,559	\$23,083	\$23,200	\$39,680	\$39,680	\$0	\$16,480
Total Historical (691)			\$15,559	\$23,083	\$23,200	\$39,680	\$39,680	\$0	\$16,480

TOWN OF SCITUATE

FY 2024 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 station, water, and waterways). This includes the various short-term and long-term debt plan options for existing, and proposed borrowings, (e.g. bond anticipated notes (BANS); 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 on 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 2024 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 FY23, the total existing debt-excluded and tax-supported debt is \$1,995,767 while the total revenue supported Enterprise Fund debt is \$6,103,343

General Fund Debt Includes:

- Tax-Supported Non-Exempt Debt of \$1,869,289. (principal and interest)
- Tax-Supported Exempt Debt of \$5,877,107. (principal, interest, and fees)
- Projected Tax-Supported Exempt Debt of \$84,993. (principal and interest)
- Projected Non-Exempt Debt of \$128,550. (principal and interest)
- Post Compliance Arbitrage Analysis and Admin Fees \$10,275.

Five Enterprise Fund Debt Budgets: (found within department budget submitted as follows)

- Sewer \$2,005,512.
- Water \$3,623,969.
- Transfer Station \$50,275.
- Waterways \$392,495
- Widows Walk \$215,250.

FY 2024 RISKS AND CHALLENGES

The debt plan is a comprehensive summary of existing debt service as well as debt service projections for future borrowing. When reviewing the future borrowing needs, the Town plans to take advantage of the decline in debt service costs over the next several years before issuing additional long term debt. 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. It is a challenging task to foresee the proper timing of borrowing throughout the fiscal years based on multiple conversations with relevant department heads, construction cash flows, project permitting approvals, proper weather conditions, additional grant sources, IRS arbitrage spending benchmarks and the costs of issuing such debt. The town will continue to strive to consolidate future capital projects into larger, less frequent bond issues in order to save on issuance costs. The amortization schedule for each project is constrained by Massachusetts General Laws as the borrowing cannot exceed the useful life of each capital project. It is the Town's intention to issue BANs (short term financing) for new projects until the existing debt service Payments have declined so that the overall debt service impact on taxpayers remains constant or level.

DEPARTMENTAL ACCOMPLISHMENTS

The Town continues to be able to borrow at low interest rates and maintain a strong financial performance. Despite difficult economic times, the Town has continued to have a bond rating of AA+ with Standard and Poor's.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Debt Service - Pamela Avitabile, Treasurer Collector									
1720590	591000	PRINCIPAL ON LONG-TERM DEBT	\$4,457,886	\$5,143,452	\$5,235,023	\$5,155,012	\$5,164,275	\$9,263	(\$70,748)
1720590	591500	INTEREST ON LONG-TERM DEBT	\$2,793,386	\$3,227,025	\$2,810,144	\$2,666,111	\$2,668,018	\$1,907	(\$142,126)
1720590	592000	OTHER DEBT SERVICES	\$10,430	\$10,726	\$10,000	\$10,275	\$10,275	\$0	\$275
1720590	592500	INTEREST ON SHORT-TERM NOTES	\$85,376	\$33,000	\$56,000	\$138,816	\$136,741	(\$2,075)	\$80,741
1720590 Total			\$7,347,078	\$8,414,203	\$8,111,167	\$7,970,214	\$7,979,309	\$9,095	(\$131,858)
Total Debt Service (720)			\$7,347,078	\$8,414,203	\$8,111,167	\$7,970,214	\$7,979,309	\$9,095	(\$131,858)

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: #911 Plymouth County Retirement

MISSION STATEMENT:

This fund pays for the retirement benefits of current Town and School retirees, and contributes to the unfunded liability of the Retirement System. The fund does not fully pay for the retirement benefits for employees. It is a defined plan. The employee also is required to mandatorily contribute toward their pension by statute based on their date of hire.

MAJOR BUDGET COMPONENTS

Plymouth County Retirement (PCR) bills the Town annually for its share of its fiscal year appropriation.

Employees of all member units of the Plymouth County Retirement Association who are employed for a minimum of 20 hours per week and earn a minimum of \$5,000 per year must become members of the retirement association.

Scituate's assessment has not been provided to date. A meeting will be scheduled in the next couple of weeks which will provide the exact increase. Currently FY24 assessment is estimated at an 8% increase over FY23.

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 FY24, the savings to the Town equals \$**

FY 2024 RISKS AND CHALLENGES

The unfunded liability continues to grow. The challenge will be to balance with other budgetary needs. Market conditions play a major role in recovering and maintaining the fund balance. FY22-23 Estimated Contributions show increases of close to 8% as previously advised by the Plymouth County Retirement System; smoothing is hiding \$7.7M of additional gains as of 2015. Units expanding their payroll at a greater rate than the group, hiring older workers or hiring more Public Safety will see the largest increases in appropriation. Fiscal year ending 2020 estimates to have \$693,317,164 of unfunded liability with a funding ratio of 61%. The employer total cost is expected to increase until the unfunded liabilities are completely paid off. The funding schedule currently calls for 89.6% completion by 2029 (decreased from 2031 and 2034).

I attended a meeting on September 30, 2021 with PCR. As of that date, PCR claims the unfunded liability is 67% funded and still on track to be fully funded by 2029. FY22 is the first year that the contributions alone were able to cover all costs. There are 52 units in the retirement system.

The OPEB fund was created at the April 2011 Annual Town Meeting. This fund is a reserve to cover the unfunded liability of the Town's future health care costs for employees and retirees. Per the Town's Financial Policy, 2% of the amount paid to Plymouth County Retirement is applied toward OPEB. As of September 30, 2022, the Town has \$2,043,194.74 in the OPEB account. At the October 21, 2021 special town meeting warrant it was voted to put the excess of meals tax collections of \$278,341 into the fund.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Plymouth County Assessment - Pamela Avitabile, Treasurer Collector									
1911512	519900	PLYMOUTH COUNTY RETIREMENT	\$5,228,790	\$5,759,996	\$6,213,897	\$6,711,009	\$6,711,009	\$0	\$497,112
1911512	596600	TRANSFER TO OPEB LIABILITY FUN	\$204,440	\$115,200	\$124,278	\$134,220	\$134,220	\$0	\$9,942
1911512 Total			\$5,433,230	\$5,875,196	\$6,338,175	\$6,845,229	\$6,845,229	\$0	\$507,054
Total Plymouth County Pension Assessment (911)			\$5,433,230	\$5,875,196	\$6,338,175	\$6,845,229	\$6,845,229	\$0	\$507,054

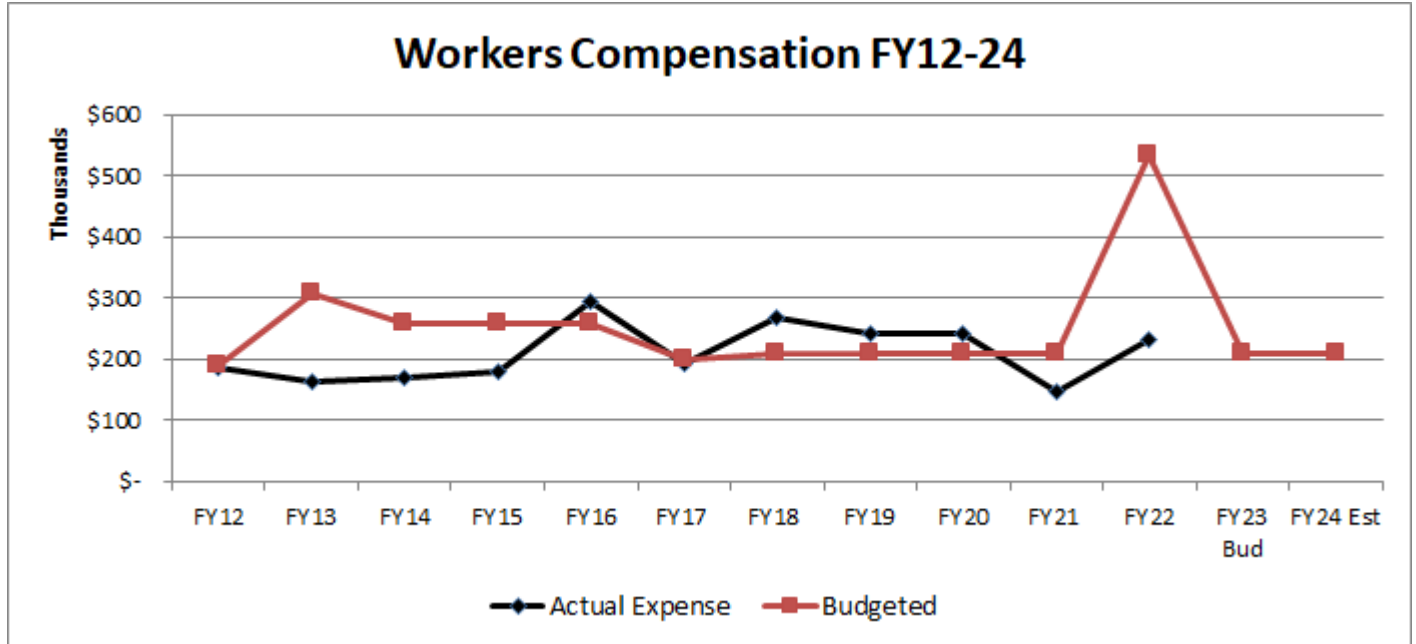
TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: WORKERS' COMPENSATION 912

MISSION STATEMENT: N/A

Town of Scituate
Analysis of Workers' Compensation Trust Fund



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. While this line item was reduced in FY17 by \$57,000 for the first time since 2010, utilization in the past several years has required that the budget allocation remain at \$210,000. Due to multiple consecutive years of higher than normal claims, an additional \$322,875 was added to the fund in FY22. The Financial Forecast Committee reviews the balance in the trust fund annually and makes a recommendation for funding for the coming fiscal year.

FY 24 RISKS AND CHALLENGES

Claims have surpassed the annual allocation for four of the last five fiscal years which would have had a negative impact on the trust fund balance if not for the additional amount allocated in FY22. Our Trust Fund goal is \$750,000 and we have achieved that with a balance as of June 30, 2022 of \$808,243.

Prior to 2010, 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. The optimum goal long term is that the interest generated annually from the fund pay its ongoing administrative expenses such as the cost of the third party administrator and stop/loss premium cost.

This Fund is liquid and as a result, is viewed as an additional reserve asset by bond rating agencies.

Our insurance carrier, MIIA, provides a variety of training programs and staff takes advantage of several offerings. The Town has a Safety Committee composed of employees and management that reviews claims and injuries. Our continuing goal is to minimize risk and injury through training. These training sessions also reduce our annual insurance premiums.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Workers Compensation - James Boudreau, Town Administrator									
1912515	519900	WORKERS COMPENSATION	\$210,000	\$523,715	\$210,000	\$210,000	\$210,000	\$0	\$0
1912515 Total			\$210,000	\$523,715	\$210,000	\$210,000	\$210,000	\$0	\$0
Total Workers Compensation (912)			\$210,000	\$523,715	\$210,000	\$210,000	\$210,000	\$0	\$0

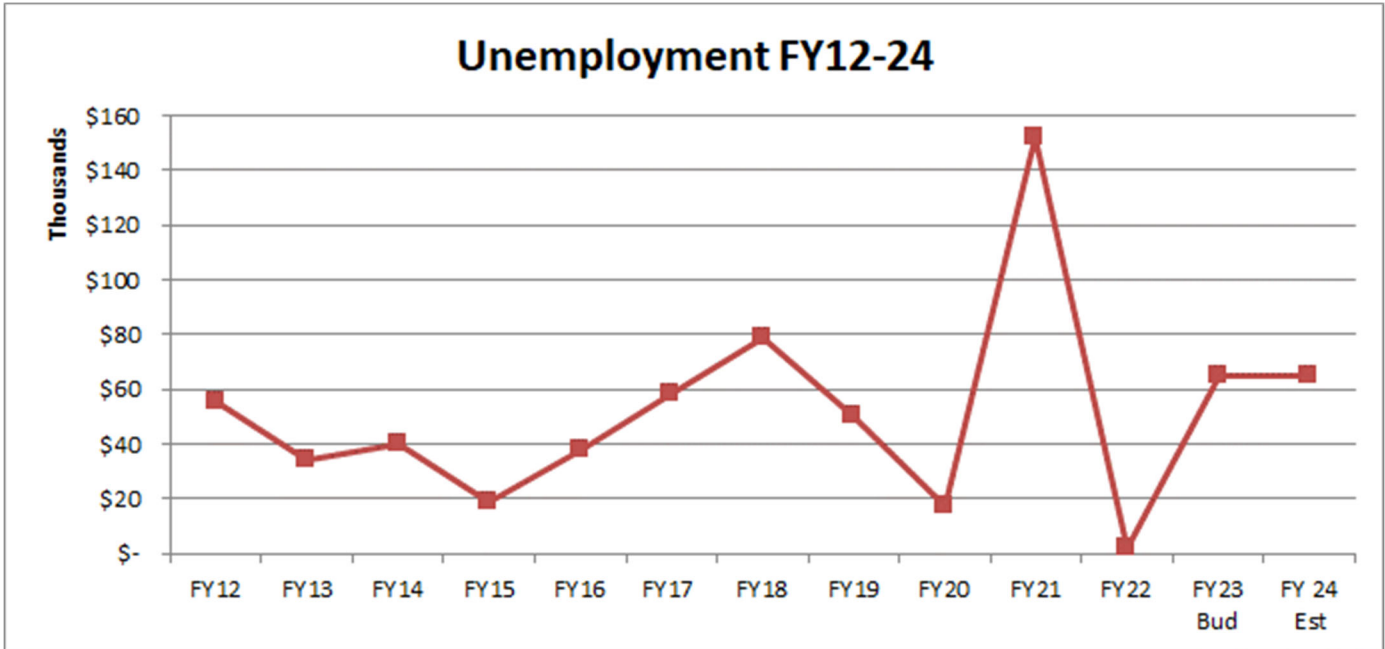
TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: UNEMPLOYMENT 913

MISSION STATEMENT:

N/A



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 line item was significantly increased in FY 2021 to reflect the economic impact of the Coronavirus pandemic but reduced back to pre-pandemic levels for FY 2023. For FY 2024, the proposed budget remains at the pre-COVID level of \$65,000.

FY 24 RISKS AND CHALLENGES

This line item fluctuates with the economy and personnel matters. It can vary widely in any given year so we typically take an average of expenditures over several years. Due to the Coronavirus pandemic, unemployment costs increased as did the instances of fraudulent claims. The Human Resources Department aggressively investigated all claims with employees and was able to report multiple fraudulent claims.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Unemployment - James Boudreau, Town Administrator									
1913515	519900	UNEMPLOYMENT INSURANCE	\$152,088	\$1,920	\$65,000	\$65,000	\$65,000	\$0	\$0
1913515 Total			\$152,088	\$1,920	\$65,000	\$65,000	\$65,000	\$0	\$0
Total Unemployment (913)			\$152,088	\$1,920	\$65,000	\$65,000	\$65,000	\$0	\$0

TOWN OF SCITUATE

FY 2024 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. 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 2024 DEPARTMENTAL GOALS AND OBJECTIVES WITH KEY RESULT AREAS

The department goal is to provide quality health insurance plan options to all school and town 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. Essential monitoring of state and federal laws is required to ensure compliance.

Our health insurance contribution rates are:

Family = 53% town and 47% employee

Individual = 73% town and 27% employee

Retirees = 50% town and 50% employee

MAJOR BUDGET COMPONENTS

Health Insurance rates are set by Massachusetts Interlocal Insurance Association (MIIA) in late January to early February each year. Increase based on quoted rates from MIIA and current enrollment with 8% (estimated increase). In the first four months of FY23, the Town has 18 new enrollments. Active plan increase was 3.61% for FY23 which reflects a 2% one-time decrease due to a Medicare migration. The Medicare supplemental plans, which account for 46% of the Town's health insurance subscribers, now renew as of January 1st and therefore only 6 months of a potential increase needs to be calculated for that population. The Medex rates have **decrease** for calendar year 2023 (6 months in FY24).

FY 2024 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. In FY23 the yearly average cost to the Town for an individual plan is \$7,650 and for a family plan the average is \$16,806. 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.

Currently there are 30 retirees that pay the Town directly each month. Requiring the creation of payment coupons and payment tracking.

DEPARTMENTAL ACCOMPLISHMENTS

The Town has a Wellness Committee made up of employees from the town and school through the direction of MIIA. By offering a variety of wellness programs for all town employees the goal is to keep health costs down. Since COVID all programs are being offered online and are publicized via employee email. The Town continues to working with MIIA to promote their "Smart Shopper", "Good Health Gateway", and "Learn to Live" programs. Smart Shopper is an opportunity for Blue Cross Blue Shield subscribers to have medical procedures completed at a reward –eligible location of their choice. Members can earn money on qualifying routine services and common procedures, while saving on the cost of claims. Good Health Gateway is a diabetes

management program and Learn 2 Live offers online coaching tools for stress, anxiety, and other symptoms.

Post 65 Migration was put in place to transfer Medicare ineligible retirees from “active” plans to the Medicare Supplemental plan. There were 16 individuals who we hoped to migrate. The process began in December 2021 and was to be completed in time for July 1, 2022 coverage. The Assistant Treasurer/Collector along with some MIIA staff held Tele-Town Hall meetings, offered in person meetings along with multiple individual phone calls and emails. The Town still has 7 retirees with incomplete enrollments.

The T/C staff continues to work towards improving and increasing communication with employees, retirees, insurance providers 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.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Contributory Group Insurance - Pamela Avitabile, Treasurer Collector									
1914515	519900	CONTRIBUTORY GROUP INSURANCE	\$5,933,245	\$6,080,017	\$6,833,077	\$7,279,855	\$7,279,855	\$0	\$446,778
1914515 Total			\$5,933,245	\$6,080,017	\$6,833,077	\$7,279,855	\$7,279,855	\$0	\$446,778
Total Contributory Group Insurance (914)			\$5,933,245	\$6,080,017	\$6,833,077	\$7,279,855	\$7,279,855	\$0	\$446,778

TOWN OF SCITUATE

FY 2024 BUDGET

DEPARTMENT: #916 Federal Taxes

MISSION STATEMENT:

This appropriation funds the Town's federal contribution that matches the employees' 1.45% Medicare contribution.

FY 2024 RISKS AND CHALLENGES

The annual challenge is to sufficiently fund the FICA costs to cover fluctuations in employment and changes in wages. This line item will continue to increase as the exempt employee population decreases and wage scales increase.

FY24 reflects a 4% annual increase over FY23 budget to account for cost of living and step increases.

FY 2024 Operational Budget

Organization	Object	Account Description	2021 Actuals	2022 Actuals	FY2023 Budget	FY2024 Dept Request	FY2024 Town Admin Recom	Town Admin Changes (FY24)	Change FY24 TA Rec /FY23
Federal Taxes - Pamela Avitabile, Treasurer Collector									
1916515	519900	FEDERAL TAXES	\$712,899	\$758,366	\$848,396	\$882,332	\$882,332	\$0	\$33,936
1916515 Total			\$712,899	\$758,366	\$848,396	\$882,332	\$882,332	\$0	\$33,936
Total Federal Taxes (916)			\$712,899	\$758,366	\$848,396	\$882,332	\$882,332	\$0	\$33,936