

APPROPRIATIONS**FY 14 EXPENDITURE REPORT**

	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Actual Expenditure	FY14 Budget Adjusted	FY14 Actual Expenditure	FY14 Remaining Balance	%
General Government								
Moderator								
General Expenses	0.00	0.00	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen								
Salaries/Wages	2.00	2.00	2.00	1.00	\$3.00	0.00	3.00	0.00%
General Expenses	4,145.28	2,852.32	3,428.29	5,965.01	\$4,900.00	1,454.91	3,445.09	29.69%
Town Warrant Report	2,500.00	2,419.88	1,624.59	2,467.46	\$2,600.00	0.00	2,600.00	0.00%
Professional Services	34,207.65	46,278.07	61,974.26	40,420.92	\$44,773.00	28,707.79	16,065.21	64.12%
FY 12 Encumbrance				1,200.00				
Town Administrator								
Salaries/Wages	204,805.00	205,820.00	180,724.29	158,439.00	148,322.00	70,099.26	78,222.74	47.26%
Health Inspector	8,961.00	8,961.00	8,961.00	9,230.00	\$9,507.00	4,753.44	4,753.56	50.00%
Assistant Health Inspector	0.00	0.00	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	2,600.00	2,600.00	2,600.00	3,000.00	\$3,090.00	1,545.00	1,545.00	50.00%
Health Assistant	0.00	0.00	0.00	245.08	\$500.00	0.00	500.00	0.00%
Town Physician	0.00	0.00	0.00	0.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	500.00	500.00	500.00	500.00	\$500.00	250.00	250.00	50.00%
General Expenses	3,108.33	4,010.73	4,707.62	3,901.76	\$7,410.00	5,362.48	2,047.52	72.37%
Capital Outlay-Copier	1,773.00	2,411.00	0.00	2,500.00	\$2,500.00	0.00	2,500.00	0.00%
Finance Committee								
General Expenses	4,963.48	5,992.60	6,298.86	4,912.45	\$7,152.00	155.00	6,997.00	2.17%
Town Accountant								
Salary	82,802.00	83,272.00	94,213.00	97,698.00	\$158,707.00	80,207.50	78,499.50	50.54%
General Expenses	\$3,476.47	\$5,182.64	\$3,353.46	8,524.65	\$9,410.00	3,305.54	6,104.46	35.13%
FY 09 Encumbrance	4,000.00							0.00%
FY 10 Encumbrance		\$2,500.00						
FY 11 Encumbrance			\$2,000.00					
FY 12 Encumbrance				5,000.00				
Assessors								
Salaries/Wages	\$59,569.00	\$64,723.00	\$66,934.00	68,701.00	\$71,458.00	34,995.62	36,462.38	48.97%
Part Time Wages	15,616.27	15,898.42	18,154.38	20,309.68	\$17,407.00	7,710.00	9,697.00	44.29%
General Expenses	38,738.72	33,502.31	34,329.80	48,332.00	\$42,046.00	12,057.60	29,988.40	28.68%
FY 09 Encumbrance	269.50							
Treasurer/Collector								
Salaries/Wages	115,776.00	116,186.00	120,384.00	118,100.31	\$123,268.00	60,742.50	62,525.50	49.28%
General Expenses	\$31,428.86	\$34,088.08	\$37,269.81	42,620.93	\$40,750.00	11,764.00	28,986.00	28.87%
Town Counsel								
Annual Fee	35,000.00	35,000.00	35,000.00	35,000.00	\$35,000.00	17,500.02	17,499.98	50.00%
Town Hall								
General Expenses	46,876.84	52,559.41	50,483.61	56,347.34	68,200.00	35,825.50	32,374.50	52.53%
Capital	0.00	5,000.00	4,604.80	3,000.00	3,500.00	351.57	3,148.43	10.04%
Data Processing								
General Expenses	88,299.55	87,983.33	92,525.57	107,850.00	\$116,578.00	69,014.77	47,563.23	59.20%
FY 09 Encumbrance	4,000.00	0.00						
FY 10 Encumbrance		3,800.00						
Town Clerk								
Salaries/Wages	15,984.45	19,620.00	25,000.00	31,074.00	\$32,815.00	15,836.34	16,978.66	48.26%
General Expenses	4,040.93	5,480.41	5,372.61	4,699.94	\$7,635.00	1,327.89	6,307.11	17.39%
Election/Registration								
Salaries/Wages	1,500.00	1,500.00	1,500.00	4,603.00	\$2,060.00	1,030.00	1,030.00	50.00%
General Expenses	6,430.46	12,507.72	6,001.14	7,505.03	\$8,432.00	280.59	8,151.41	3.33%
FY 09 Encumbrance	4,500.00							0.00%
Conservation Commission								
General Expenses	329.08	182.74	440.21	537.58	\$550.00	0.00	550.00	0.00%
Planning Board								
Purchase of Services	1,183.00	1,137.47	3,295.36	27.06	\$2,000.00	653.56	1,346.44	32.68%
General Expenses	0.00	0.00	0.00	0.00	\$500.00	77.99	422.01	
Zoning/Board of Appeals								
General Expenses	1,779.03	648.69	1,633.24	1,806.85	\$3,000.00	169.60	2,830.40	5.65%
Total General Government	829,165.90	862,619.82	873,315.90	894,520.05	\$975,633.00	465,178.47	510,454.53	47.68%

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	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Actual Expenditure	FY14 Budget Adjusted	FY14 Actual Expenditure	FY14 Remaining Balance	%
Public Safety								
Police Department								
Administrative Salaries/Wages	145,795.56	134,981.07	140,449.00	144,104.76	\$148,837.00	74,618.82	74,218.18	50.13%
Police Salaries/Wages	880,682.81	870,952.54	898,927.18	942,510.62	\$1,005,863.00	488,866.94	516,996.06	48.60%
General Expenses	137,603.28	136,413.16	146,302.58	153,098.37	\$157,225.00	55,064.67	102,160.33	35.02%
FY 09 Encumbrance	2,410.00							
Capital Outlay	0.00	30,000.00	30,000.00	31,500.00	\$35,000.00	34,998.00	2.00	99.99%
Public Safety - Debt Service								
Total Police Department	1,166,491.65	1,172,346.77	1,215,678.76	1,271,213.75	\$1,346,925.00	653,548.43	693,376.57	48.52%
Fire Department								
Fire Salaries/Wages	673,558.35	665,363.41	721,246.14	820,715.49	\$832,175.00	453,556.91	378,618.09	54.50%
General Expenses	76,375.31	77,863.53	84,731.22	105,516.00	\$102,147.00	71,776.95	30,370.05	70.27%
Capital Outlay	0.00	16,207.16	7,000.00	4,694.21	\$12,000.00	8,889.31	3,110.69	74.08%
Total Fire Department	749,933.66	759,434.10	812,977.36	930,925.70	\$946,322.00	534,223.17	412,098.83	56.45%
<i>Total Police & Fire</i>	<i>1,916,425.31</i>	<i>1,931,780.87</i>	<i>2,028,656.12</i>	<i>2,202,139.45</i>	<i>\$2,293,247.00</i>	<i>1,187,771.60</i>	<i>1,105,475.40</i>	<i>51.79%</i>
Inspectional Services								
Salary	14,040.00	14,560.00	15,079.68	13,270.50	\$13,888.00	6,916.00	6,972.00	49.80%
Building Inspection								
Salary	9,500.00	9,500.00	9,500.00	9,785.00	\$10,079.00	5,039.50	5,039.50	50.00%
Assistant	4,635.00	4,635.00	4,635.00	4,775.00	\$4,918.00	2,459.00	2,459.00	50.00%
General Expenses	2,631.89	2,962.98	2,689.14	3,632.80	\$5,164.00	1,960.99	3,203.01	37.97%
Plumbing/Gas Inspection								
Salary	3,500.00	3,500.00	3,500.00	3,605.00	\$3,713.00	1,856.50	1,856.50	50.00%
Assistant	1,800.00	1,800.00	1,800.00	1,860.00	\$1,916.00	958.00	958.00	50.00%
General Expenses	249.73	250.00	300.00	623.92	\$1,180.00	353.59	826.41	29.97%
Wiring Inspection								
Salary	3,500.00	3,500.00	3,500.00	3,605.00	\$3,713.00	1,856.50	1,856.50	50.00%
Assistant	1,800.00	1,800.00	1,800.00	1,860.00	\$1,916.00	958.00	958.00	50.00%
General Expenses	900.70	1,017.51	102.00	926.73	\$2,060.00	456.15	1,603.85	22.14%
Civil Defense								
Salary					\$5,680.00	880.00	4,800.00	15.49%
General Expenses	0.00	500.00	500.00	500.00	\$3,000.00	254.18	2,745.82	8.47%
Animal Control								
Salaries/Wages	8,300.00	8,300.00	8,300.00	8,550.00	\$8,807.00	4,403.26	4,403.74	50.00%
Assistant Wages	0.00	1,500.00	0.00	0.00	\$0.00	0.00	0.00	
Purchase of Services	371.69	447.00	390.00	1,845.00	\$1,200.00	824.00	376.00	68.67%
Gas/Vehicle Maintenance	1,641.09	1,701.66	529.76	869.29	\$1,550.00	1,096.87	453.13	70.77%
General Expenses	1,302.87	706.88	970.70	206.85	\$300.00	238.49	61.51	79.50%
Parking Clerk								
General Expenses	4,464.12	3,359.93	4,974.00	5,226.46	\$5,970.00	1,343.22	4,626.78	22.50%
Harbormaster								
Salary	1,200.00	1,200.00	1,200.00	1,235.00	\$1,272.00	636.00	636.00	50.00%
Assistant	1,600.00	1,600.00	1,600.00	1,650.00	\$1,700.00	0.00	1,700.00	0.00%
General Expenses	5,586.17	5,760.06	5,974.03	6,435.58	\$7,440.00	3,225.71	4,214.29	43.36%
Wharfinger								
Salary	1,200.00	1,200.00	1,200.00	1,235.00	\$1,272.00	636.00	636.00	50.00%
Assistant	400.00	400.00	400.00	415.00	\$427.00	0.00	427.00	0.00%
General Expenses	1,490.65	1,317.93	1,347.90	523.88	\$1,700.00	360.76	1,339.24	21.22%
Capital								
Ocean Rescue								
Training Wages	8,015.00	6,125.81	8,256.00	6,500.00	\$5,000.00	0.00	5,000.00	0.00%
Professional Services	1,411.00	1,245.00	958.78	579.20	\$1,500.00	622.21	877.79	41.48%
Equipment & Maintenance	900.00	1,045.06	1,223.37	1,742.64	\$2,720.00	637.74	2,082.26	23.45%
<i>Total Other Public Safety.</i>	<i>\$80,439.91</i>	<i>\$79,934.82</i>	<i>\$80,730.36</i>	<i>81,457.85</i>	<i>\$98,085.00</i>	<i>37,972.67</i>	<i>60,112.33</i>	<i>38.71%</i>
Total Public Safety	1,996,865.22	2,011,715.69	2,109,386.48	2,283,597.30	\$2,391,332.00	1,225,744.27	1,165,587.73	51.26%

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Education System								
School Department								
Tuition - SPED	180,882.68	47,826.35	323,863.39	335,085.26	\$364,709.00	83,376.02	281,332.98	22.86%
Tuition - Swampscott	1,211,624.00	1,190,448.00	1,196,776.00	1,238,769.00	\$1,217,892.00	608,946.00	608,946.00	50.00%
Johnson School Budget	\$1,510,843.71	\$1,428,519.65	\$1,302,594.38	1,398,966.90	\$1,429,763.00	596,153.35	833,609.65	41.70%
<i>School Appropriation</i>	<i>2,903,350.39</i>	<i>2,666,794.00</i>	<i>2,823,233.77</i>	<i>2,972,821.16</i>	<i>3,012,364.00</i>	<i>1,288,475.37</i>	<i>1,723,888.63</i>	<i>42.77%</i>
Transportation/SPED	41,835.00	56,240.00	104,946.71	106,364.00	\$122,992.00	35,418.00	87,574.00	28.80%
Transportation/Regular	129,330.00	132,030.00	134,730.00	138,772.00	\$141,448.00	58,936.50	82,511.50	41.67%
<i>Total Transportation</i>	<i>\$171,165.00</i>	<i>\$188,270.00</i>	<i>\$239,676.71</i>	<i>245,136.00</i>	<i>\$264,440.00</i>	<i>94,354.50</i>	<i>170,085.50</i>	<i>35.68%</i>
School - Debt Service	541,180.00	528,251.87	515,340.63	502,787.48	\$505,452.00	411,845.01	93,606.99	81.48%
Assessments:								
Essex Agriculture	0.00	0.00	0.00	0.00	\$10,396.00	4,638.75	5,757.25	44.62%
North Shore Regional Voc.	74,252.00	143,566.00	90,845.00	114,679.00	\$89,058.00	66,793.50	22,264.50	75.00%
Total Education System	3,689,947.39	3,526,881.87	3,669,096.11	3,835,423.64	3,881,710.00	1,866,107.13	2,015,602.87	48.07%

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	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Actual Expenditure	FY14 Budget Adjusted	FY14 Actual Expenditure	FY14 Remaining Balance	%
Public Works Department								
Public Works Operations								
Administration								
Salaries/Wages	5,485.00	5,835.00	6,034.00	6,191.00	\$6,377.00	3,175.90	3,201.10	49.80%
General Expenses	811.13	1,224.52	973.40	1,094.58	\$1,409.00	713.00	696.00	50.60%
Capital Outlay					\$15,000.00	9,230.00	5,770.00	61.53%
<i>Subtotal DPW Administration</i>	<i>\$6,296.13</i>	<i>\$7,059.52</i>	<i>\$7,007.40</i>	<i>\$7,285.58</i>	<i>\$22,786.00</i>	<i>\$13,118.90</i>	<i>\$9,667.10</i>	<i>57.57%</i>
Highways/Streets/Parks/Beaches								
Salaries/Wages	144,052.89	98,450.32	104,365.47	78,590.16	\$100,502.56	40,617.01	59,885.55	40.41%
General Expenses	115,263.50	118,855.75	106,796.90	123,053.20	\$144,285.44	48,989.63	95,295.81	33.95%
FY11 Encumbrance			333.41					
Capital Outlay - Paving	0.00	0.00	0.00				0.00	
<i>Subtotal Highways/Streets/B/P</i>	<i>\$259,316.39</i>	<i>\$217,306.07</i>	<i>\$211,495.78</i>	<i>201,643.36</i>	<i>\$244,788.00</i>	<i>89,606.64</i>	<i>155,181.36</i>	<i>36.61%</i>
Snow & Ice								
Snow & Ice	61,595.24	54,035.95	30,031.38	62,212.98	\$20,000.00	17,685.14	2,314.86	88.43%
Emergency Expenses ch44 S31D								
				45,395.50	\$0.00	0.00	0.00	
Waste Collection/Disposal								
	342,259.10	342,973.02	372,661.01	0.00	\$0.00	0.00	0.00	
Beaches & Parks								
Salaries/Wages	48,044.08	44,263.73	51,670.79	50,862.39	\$57,403.00	38,795.65	18,607.35	67.58%
General Expenses	14,315.56	12,906.25	15,493.65	14,133.03	\$14,000.00	8,331.80	5,668.20	59.51%
Capital Outlay	0.00	0.00	17,977.29	3,995.22	\$5,000.00	4,563.20	436.80	91.26%
<i>Subtotal Beaches & Parks</i>	<i>\$62,359.64</i>	<i>\$57,169.98</i>	<i>\$85,141.73</i>	<i>68,990.64</i>	<i>\$76,403.00</i>	<i>51,690.65</i>	<i>\$24,712.35</i>	<i>67.66%</i>
Cemetery								
Salaries/Wages	22,067.39	20,603.13	23,918.99	24,133.78	\$26,788.00	12,975.45	13,812.55	48.44%
General Expenses	9,027.58	4,604.35	7,051.19	5,707.74	\$8,495.00	1,922.30	6,572.70	22.63%
Capital Outlay			4,626.02	1,913.92	\$1,000.00	0.00	1,000.00	0.00%
<i>Subtotal Cemetery</i>	<i>\$31,094.97</i>	<i>\$25,207.48</i>	<i>\$35,596.20</i>	<i>31,755.44</i>	<i>\$36,283.00</i>	<i>14,897.75</i>	<i>21,385.25</i>	<i>41.06%</i>
Overhead Operations								
General Expenses	8,557.36	7,625.14	7,426.22	8,768.13	\$9,405.00	2,308.13	7,096.87	24.54%
Capital Outlay	2,735.40	3,000.00	10,000.00	8,403.75	\$9,000.00	1,871.52	7,128.48	20.79%
Public Works - Debt Service	35,942.79	9,455.62	9,151.88	0.00	\$11,430.00	0.00	11,430.00	0.00%
<i>Subtotal DPW Overhead</i>	<i>\$47,235.55</i>	<i>\$20,080.76</i>	<i>\$26,578.10</i>	<i>17,171.88</i>	<i>\$29,835.00</i>	<i>4,179.65</i>	<i>25,655.35</i>	<i>14.01%</i>
Total Public Works Department	810,157.02	723,832.78	768,511.60	434,455.38	430,095.00	191,178.73	238,916.27	44.45%

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Culture/Recreation								
Council on Aging								
Salaries/Wages	17,879.50	18,198.32	22,938.75	23,913.25	\$35,140.00	15,852.27	19,287.73	45.11%
General Expenses	11,755.25	18,134.07	17,121.93	17,135.64	\$14,125.00	6,709.97	7,415.03	47.50%
Capital Outlay								
Veteran's Agent								
Salaries/Wages	1,000.00	1,000.00	1,000.00	1,500.00	\$2,000.00	666.67	1,333.33	33.33%
General Expenses	6,567.23	5,060.33	10,868.00	29,061.39	\$25,460.00	8,480.34	16,979.66	33.31%
Library								
Salaries/Wages/Gen. Expense	185,464.39	187,176.02	183,381.39	192,065.93	\$198,829.00	97,290.74	101,538.26	48.93%
FY 09 Encumbrance	5,000.00							
FY 12 Encumbrance				336.00				
Recreation-General								
Salaries/Wages								
General Expenses	3,090.00	3,090.00	3,090.00	3,090.00	\$3,090.00	3,090.00	0.00	100.00%
Recreation-Sailing								
General Expenses	3,605.00	3,605.00	3,605.00	3,605.00	\$3,605.00	3,605.00	0.00	100.00%
Recreation-Tennis								
General Expenses	0.00	0.00	0.00	2,880.00	\$0.00	0.00	0.00	0.00%
Memorial Day Committee								
General Expenses	5,999.08	5,963.81	5,844.71	5,985.50	\$6,200.00	0.00	6,200.00	0.00%
Fourth of July Committee								
General Expenses	2,101.56	2,200.00	2,176.46	2,097.69	\$2,215.00	0.00	2,215.00	0.00%
Beautification Committee								
General Expenses	2,060.00	1,193.87	2,060.00	2,060.00	\$2,060.00	0.00	2,060.00	0.00%
Personnel Committee								
General Expenses	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses								
General Expenses	34,987.78	47,230.14	41,284.94	42,916.43	\$56,650.00	19,487.17	37,162.83	34.40%
Total Culture/Recreation	279,509.79	292,851.56	293,371.18	326,646.83	\$349,374.00	155,182.16	194,191.84	44.42%
General Debt Service								
Actual Debt Service	171,049.09	67,018.50	79,973.47	54,924.19	\$123,309.00	29,021.30	94,287.70	23.54%
Proposed Debt							0.00	
Total Debt Service	171,049.09	67,018.50	79,973.47	54,924.19	\$123,309.00	29,021.30	94,287.70	23.54%
Total Operation Cost	7,776,694.41	7,484,920.22	7,793,654.74	7,829,567.39	\$8,151,453.00	3,932,412.06	4,219,040.94	48.24%

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Intergovernmental								
Cherry Sheet								
State Assessments	88,401.00	\$85,146.00	\$87,011.00	85,741.00	\$86,478.00	43,248.00	43,230.00	50.01%
Charter School Assessments	167,988.00	78,046.00	35,715.00	68,719.00	\$68,372.00	0.00	68,372.00	0.00%
Essex Agi School Assessment	0.00	0.00	0.00	0.00	\$12,553.00	6,282.00	6,271.00	50.04%
<i>Total Intergovernmental</i>	<i>\$256,389.00</i>	<i>\$163,192.00</i>	<i>\$122,726.00</i>	<i>154,460.00</i>	<i>\$167,403.00</i>	<i>49,530.00</i>	<i>117,873.00</i>	<i>29.59%</i>
Other Expenses								
Unemployment Compensation	53,434.00	23,161.00	21,831.02	8,708.60	\$62,256.00	695.68	61,560.32	1.12%
FY 11 Encumbrance Unemploy			20,178.00					
Life Insurance	1,479.20	1,477.05	1,487.80	1,525.90	\$1,627.00	763.85	863.15	46.95%
Health Insurance	602,412.97	663,318.88	700,734.86	729,732.66	\$797,000.00	361,357.00	435,643.00	45.34%
Medicare Taxes	52,878.81	57,096.60	60,342.76	62,396.08	\$69,510.00	30,635.30	38,874.70	44.07%
Essex County Retirement	414,961.40	446,853.57	500,398.34	524,703.76	\$565,154.00	554,064.00	11,090.00	98.04%
Pension/Annuity	14,422.80	32,671.30	0.00	0.00	\$0.00	0.00	0.00	0.00%
Retirement Account	15,000.00	0.00	8,427.92	0.00	\$15,000.00	0.00	15,000.00	0.00%
Insurance Committee Expenses	202,041.20	216,439.10	184,791.89	208,409.43	\$231,261.00	213,700.29	17,560.71	92.41%
<i>Total Miscellaneous</i>	<i>1,356,630.38</i>	<i>1,441,017.50</i>	<i>1,498,192.59</i>	<i>1,535,476.43</i>	<i>1,741,808.00</i>	<i>1,161,216.12</i>	<i>580,591.88</i>	<i>66.67%</i>
Total Before RF & Articles	9,389,713.79	9,089,129.72	9,414,573.33	9,519,503.82	\$10,060,664.00	5,143,158.18	4,917,505.82	51.12%
Reserve Funds								
Base Appropriation *	\$0.00	\$0.00	\$0.00	0.00	\$100,000.00	0.00	100,000.00	0.00%
<i>Total Reserve Fund</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>100,000.00</i>	<i>0.00</i>	<i>100,000.00</i>	<i>0.00%</i>
<i>*Reserve Fund -\$100,000 less RF Transfers- \$ Veterans' Services-\$Fire Fuel,</i>								
Total General Funds	9,389,713.79	9,089,129.72	9,414,573.33	9,519,503.82	\$10,160,664.00	5,143,158.18	5,017,505.82	50.62%
Interfund Transfers-Out								
Reserve Fund Transfer to Dredging Project (Capital Projects)			\$25,000.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-Military Houses								
Transfer to W/S Enterprise Fund D	\$347,228.00	\$334,872.00	\$341,419.00	321,832.00	\$320,711.00	160,355.50	160,355.50	50.00%
Transfer to Retirement Special Revenue Fund		\$15,000.00	\$0.00	0.00	\$0.00	0.00	0.00	
Transfer to Wharf Insurance Specie	\$25,000.00	\$26,000.00	\$17,000.00	15,000.00	\$0.00	0.00	0.00	
Transfer to School Special Revenu	\$104,019.00							
Short Beach Rope & Fence from Available Funds					\$4,000.00	4,000.00	0.00	100.00%
OPEB Stabilization Fund from Available Funds					\$1.00	1.00	0.00	100.00%
Debt Paydown-Paving				35,000.00	\$75,000.00	75,000.00	0.00	100.00%
Debt Paydown-Fire Radios/Breathing Apparatus				19,000.00	\$29,000.00	29,000.00	0.00	100.00%
Debt Paydown-Fire Truck Matching Grant					\$6,000.00	6,000.00	0.00	100.00%
Debt Paydown-Bear Pond Dredging				25,000.00	\$50,000.00	50,000.00	0.00	100.00%
<i>Total Transfers-Out</i>	<i>476,247.00</i>	<i>375,872.00</i>	<i>383,419.00</i>	<i>415,832.00</i>	<i>484,712.00</i>	<i>324,356.50</i>	<i>160,355.50</i>	<i>66.92%</i>
TOTAL APPROPRIATIONS	9,865,960.79	9,465,001.72	9,797,992.33	9,935,335.82	10,645,376.00	5,467,514.68	5,177,861.32	51.36%

FY 14 EXPENDITURE REPORT

	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Actual Expenditure	FY14 Budget Adjusted	FY14 Actual Expenditure	FY14 Remaining Balance	%
FY 14 Revenue Budget Variance:								
FY 14 Revenue Budget		9,982,878.00						
FY 13 Encumbrances	79,000.00							
FY 14 Use of Free Cash ATM 4/13	\$529,497.00							
FY 14 Use of Overlay ATM 4/13	\$54,001.00							
FY 14 Use Free Cash ATM 4/14	\$0.00							
FY 14 Use of Overlay ATM 4/14	\$0.00							
Total Other Sources Used		662,498.00						
FY 14 9 C State Aid Reductions								
Total Appropriation Budget					\$10,645,376.00			
**** Encumbrances:								
Debt Paydown for FY13 Debt pd 7/13		\$79,000.00						
Total FY 13 Encumbrances		79,000.00						
***** Free Cash Usage 4/27/13 for FY 14:								
Omnibus Art.7-Police Cruiser		\$35,000.00						
Omnibus Art.7-Fire Capital		\$12,000.00						
Omnibus Art.7-DPW Capital		\$30,000.00						
Omnibus Art.7-School Expenses		\$452,497.00						
Total Free Cash Usage 4/13 for FY14 Budget		529,497.00						
***** Free Cash Usage 4/14 for FY 14:								
Omnibus Art 3-Emergeny Appropriation Storms		\$0.00						
Omnibus Art 4-DPW Snow and Ice		\$0.00						
Omnibus Art 28-Prior Yr. School Transportation Expens		\$0.00						
Total Free Cash Usage 4/14 for FY14 Budget		0.00						
FY 14 Use of Overlay Surplus 4/13 ATM:								
Art.24 OPEB Stabilization Fund		\$1.00						
Art.25 Short Beach Rope & Fence		\$4,000.00						
Omnibus Art.7-School Expenses		\$50,000.00						
Total Use of Overlay Surplus FY 14 4/13 ATM		54,001.00						
FY 14 Use of Overlay Surplus FY14 4/14 ATM:								
		\$0.00						
Total Use of Overlay Surplus FY 14 4/14 ATM		0.00						

FY 14 EXPENDITURE REPORT

	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Actual Expenditure	FY14 Budget Adjusted	FY14 Actual Expenditure	FY14 Remaining Balance	%
Water/Sewer Enterprise								
Beginning FY 07								
FY 14 EXPENDITURE REPORT								
Sewer Division								
Salaries/Wages	195,160.09	210,806.83	200,132.97	193,800.07	\$226,395.84	93,990.41	132,405.43	41.52%
General Expenses	\$138,191.52	\$117,432.28	184,124.85	117,364.06	\$176,121.16	69,250.64	106,870.52	39.32%
FY 13 Encumbrance**** Contract Operation					\$6,950.00	6,950.00	0.00	100.00%
Lynn Water & Sewer	114,508.22	212,470.71	120,428.61	185,521.55	\$254,410.00	97,708.51	156,701.49	38.41%
Capital Outlay	45,035.77	34,100.30	42,674.90	60,000.00	\$60,000.00	0.00	60,000.00	0.00%
Sewer - Debt Service	192,475.51	169,998.20	156,402.20	150,643.26	\$145,948.00	109,960.13	35,987.87	75.34%
Sewer - Proposed Debt					\$0.00			
Subtotal Sewer	\$685,371.11	\$744,808.32	\$703,763.53	707,328.94	\$869,825.00	377,859.69	491,965.31	43.44%
Water Division								
Salaries/Wages	134,202.91	139,104.59	142,031.69	143,602.83	\$155,063.56	69,277.86	85,785.70	44.68%
General Expenses	\$52,760.04	\$52,114.38	\$48,543.82	51,072.20	\$85,268.44	37,045.09	48,223.35	43.45%
MWRA Assessment	340,192.00	303,713.00	323,512.00	309,977.00	\$349,849.00	174,597.00	175,252.00	49.91%
Capital Outlay	48,665.37	28,028.56	50,952.59	45,336.40	\$60,000.00	0.00	60,000.00	0.00%
Water - Debt Service	154,752.15	148,793.08	110,015.22	171,187.50	\$174,763.00	90,262.50	84,500.50	51.65%
Subtotal Water	\$730,572.47	\$671,753.61	\$675,055.32	721,175.93	\$824,944.00	371,182.45	453,761.55	44.99%
Transfers-Out General Fund	166,925.00	175,734.00	181,008.00	186,431.00	\$179,339.00	89,669.50	89,669.50	50.00%
Transfers-Out Capital Projects-Deb	0.00	200,000.00	60,000.00	60,000.00	\$0.00	0.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	145,000.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00%
Subtotal Trasfers-Out	\$311,925.00	\$375,734.00	\$241,008.00	246,431.00	\$179,339.00	89,669.50	89,669.50	50.00%
Reserves	0.00	0.00	0.00	0.00	\$39,140.00	0.00	39,140.00	0.00%
Subtotal Reserves	\$0.00	\$0.00	\$0.00	0.00	\$39,140.00	0.00	39,140.00	0.00%
Totals W/S Enterprise Fund	1,727,868.58	1,792,295.93	1,619,826.85	1,674,935.87	1,913,248.00	838,711.64	1,074,536.36	43.84%

Indirect		FY 14 W/S Revenue Budget Variance:
Health Insurance	\$46,364.00	FY 14 W/S Revenue Budget \$1,906,298.00
FICA	\$2,902.00	FY 13 Encumbrance <u>\$6,950.00</u>
Pensions	\$50,264.00	Total W/S Appropriation Budget 1,913,248.00
Workers' Comp Ins.	\$15,986.00	
Property Insurance	\$19,005.00	
Accounting/Collecting Dept	\$15,846.00	
Audit	\$3,800.00	**** Available Funds Usage 4/14 for FY 14:
Clerical	\$25,172.00	Article 4/14 ATM Sewer/Water Equipment <u>\$0.00</u>
Subtotal	\$179,339.00	Total Available Funds Usage 4/14 for FY14 Budget 0.00

Rubbish Enterprise

Beginning FY 13								
FY 14 EXPENDITURE REPORT								
Rubbish Enterprise								
Salaries/Wages	0.00	0.00	0.00	43,773.97	\$45,360.00	28,015.83	17,344.17	61.76%
General Expenses	0.00	0.00	0.00	40,938.45	\$57,775.00	8,339.74	49,435.26	14.43%
Household Collection	0.00	0.00	0.00	287,817.96	\$287,331.00	143,908.98	143,422.02	50.08%
Rubbish - Debt Service	0.00	0.00	0.00	0.00	\$20,320.00	0.00	20,320.00	0.00%
Capital Outlay	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00%
Subtotal Rubbish	\$0.00	\$0.00	\$0.00	\$372,530.38	\$410,786.00	\$180,264.55	230,521.45	43.88%

FY 14 Rubbish Revenue Budget Variance:
FY 14 Rubbish Revenue Budget \$410,786.00
FY 14 Use Available Funds ATM 4/14 <u>\$0.00</u>
Total Rubbish Appropriation Budget 410,786.00