

APPROPRIATIONS

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
General Government						
Moderator						
General Expenses	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen						
Salaries/Wages	0.00	0.00	\$3.00	0.00	3.00	0.00%
General Expenses	3,420.12	6,600.31	\$6,900.00	2,453.10	4,446.90	35.55%
Town Warrant Report	2,285.58	2,600.00	\$2,600.00	0.00	2,600.00	0.00%
Professional Services	38,994.87	50,052.54	\$66,200.00	31,712.72	34,487.28	47.90%
FY 14 Legal Encumbrance		2,400.00				
Town Administrator						
Salaries/Wages	145,147.63	195,235.69	205,016.00	99,518.20	105,497.80	48.54%
Health Inspector	9,507.00	9,650.00	\$9,843.00	4,921.50	4,921.50	50.00%
Assistant Health Inspector	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	3,090.00	3,136.00	\$3,199.00	1,599.50	1,599.50	50.00%
Health Assistant	0.00	0.00	\$0.00	0.00	0.00	
Town Physician	500.00	500.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	500.00	500.00	\$500.00	0.00	500.00	0.00%
General Expenses	6,468.34	7,894.88	\$24,025.00	19,538.64	4,486.36	81.33%
Capital Outlay-Copier	0.00	1,993.99	\$2,900.00	0.00	2,900.00	0.00%
Finance Committee						
General Expenses	7,152.00	7,152.00	\$10,000.00	240.88	9,759.12	2.41%
Town Accountant						
Salary	158,707.00	161,181.00	\$165,052.00	80,436.08	84,615.92	48.73%
General Expenses	6,547.40	4,313.49	\$9,660.00	290.11	9,369.89	3.00%
FY 15 Encumbrance		2,500.00	\$3,000.00	3,000.00	0.00	100.00%
Assessors						
Salaries/Wages	71,458.00	72,561.00	\$74,541.00	35,670.53	38,870.47	47.85%
Part Time Wages	15,510.00	14,354.28	\$17,000.00	5,921.80	11,078.20	34.83%
Prior Year Bill		2,603.00	\$0.00	0.00	0.00	
General Expenses	53,318.69	48,509.14	\$48,500.00	16,601.16	31,898.84	34.23%
FY 14 Encumbrance		3,000.00	\$0.00	0.00	0.00	
Treasurer/Collector						
Salaries/Wages	122,268.00	122,395.02	\$127,147.00	61,919.74	65,227.26	48.70%
General Expenses	37,203.50	38,234.63	\$47,950.00	11,546.36	36,403.64	24.08%
Town Counsel						
Services	35,000.00	35,000.00	\$35,000.00	10,335.00	24,665.00	29.53%
Town Hall						
Salaries/Wages	21,492.08	22,400.00	\$26,716.00	13,884.87	12,831.13	51.97%
General Expenses	50,454.77	40,572.04	50,191.00	18,162.26	32,028.74	36.19%
Capital	1,106.43	3,605.00	3,605.00	2,785.73	819.27	77.27%
Data Processing						
General Expenses	121,531.90	101,773.39	\$133,525.00	64,088.86	69,436.14	48.00%
Town Clerk						
Salaries/Wages	32,815.00	33,337.00	\$34,153.00	16,143.36	18,009.64	47.27%
General Expenses	5,885.21	3,603.86	\$8,023.00	1,696.17	6,326.83	21.14%
Election/Registration						
Salaries/Wages	2,060.00	4,075.50	\$4,080.00	2,393.00	1,687.00	58.65%
General Expenses	5,645.60	8,419.89	\$8,920.00	1,111.04	7,808.96	12.46%
Conservation Commission						
General Expenses	0.00	168.10	\$550.00	208.03	341.97	37.82%
Planning Board						
Purchase of Services	577.26	1,346.06	\$827.00	0.00	827.00	0.00%
FY 14 Encumbrance		1,100.00				
General Expenses	161.24	0.00	\$0.00	0.00	0.00	
Zoning/Board of Appeals						
General Expenses	1,452.15	644.79	\$2,750.00	1,707.50	1,042.50	62.09%
Total General Government	960,259.77	1,013,412.60	\$1,133,436.00	507,886.14	625,549.86	44.81%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Public Safety						
Police Department						
Administrative Salaries/Wages	148,836.80	151,055.21	\$154,626.00	75,647.39	78,978.61	48.92%
Police Salaries/Wages	982,999.79	994,831.69	\$1,031,810.00	509,001.64	522,808.36	49.33%
FY 15 Encumbrance Salaries			\$11,973.44	11,973.44	0.00	100.00%
General Expenses	145,789.85	151,959.30	\$160,517.00	62,975.84	97,541.16	39.23%
Capital Outlay	34,998.00	0.00	\$36,000.00	36,000.00	0.00	100.00%
Public Safety - Debt Service						
Total Police Department	1,312,624.44	1,297,846.20	\$1,394,926.44	695,598.31	699,328.13	49.87%
Fire Department						
		w/o dept head	\$773,215.00	396,902.85	376,312.15	51.33%
Fire Salaries/Wages	853,273.25	887,552.06	\$861,890.00	396,902.85	464,987.15	46.05%
General Expenses	109,146.85	123,996.98	\$188,001.00	92,657.41	95,343.59	49.29%
Prior Year Bill		300.00				
Capital Outlay	11,989.31	6,000.00	\$15,000.00	1,520.30	13,479.70	10.14%
Total Fire Department	974,409.41	1,017,849.04	\$1,064,891.00	491,080.56	573,810.44	46.12%
<i>Total Police & Fire</i>	<i>2,287,033.85</i>	<i>2,315,695.24</i>	<i>\$2,459,817.44</i>	<i>1,186,678.87</i>	<i>1,273,138.57</i>	<i>48.24%</i>
Inspectional Services						
Salary	13,888.00	14,150.00	\$14,785.00	7,205.79	7,579.21	48.74%
Building Inspection						
Salary	10,079.00	10,230.00	\$10,435.00	5,217.50	5,217.50	50.00%
Assistant	4,918.00	4,992.00	\$5,092.00	2,546.00	2,546.00	50.00%
Training			\$960.00	0.00	960.00	0.00%
General Expenses	2,412.79	2,645.18	\$5,319.00	900.20	4,418.80	16.92%
Plumbing/Gas Inspection						
Salary	3,713.00	3,769.00	\$3,844.00	1,922.00	1,922.00	50.00%
Assistant	1,916.00	1,945.00	\$1,984.00	992.00	992.00	50.00%
Training			\$960.00	0.00	960.00	0.00%
General Expenses	623.39	574.97	\$1,216.00	365.00	851.00	30.02%
Wiring Inspection						
Salary	3,713.00	3,769.00	\$3,844.00	1,922.00	1,922.00	50.00%
Assistant	1,916.00	1,945.00	\$1,984.00	992.00	992.00	50.00%
Training			\$960.00	0.00	960.00	0.00%
General Expenses	796.15	510.99	\$2,121.00	169.00	1,952.00	7.97%
Civil Defense						
Salary	5,680.00	5,765.00	\$5,880.00	2,250.00	3,630.00	38.27%
General Expenses	2,892.17	3,000.00	\$3,000.00	148.50	2,851.50	4.95%
Animal Control						
Salaries/Wages	8,807.00	8,940.00	\$9,118.00	4,558.98	4,559.02	50.00%
Assistant Wages	0.00	0.00	\$0.00	0.00	0.00	
Purchase of Services	2,181.74	774.47	\$1,500.00	726.51	773.49	48.43%
Gas/Vehicle Maintenance	1,880.18	1,343.28	\$1,500.00	777.50	722.50	51.83%
General Expenses	1,488.08	1,366.05	\$800.00	708.94	91.06	88.62%
Parking Clerk						
General Expenses	2,993.22	9,834.00	\$14,275.00	2,890.00	11,385.00	20.25%
Harbormaster						
Salary	1,272.00	1,291.00	\$1,317.00	0.00	1,317.00	0.00%
Assistant	1,700.00	1,726.00	\$1,761.00	0.00	1,761.00	0.00%
General Expenses	7,287.56	7,243.54	\$7,663.00	5,994.18	1,668.82	78.22%
Wharfinger						
Salary	1,272.00	1,291.00	\$1,317.00	658.50	658.50	50.00%
Assistant	427.00	217.00	\$443.00	221.50	221.50	50.00%
General Expenses	625.04	304.96	\$1,752.00	58.03	1,693.97	3.31%
Capital						
Ocean Rescue						
Training Wages	5,000.00	5,113.00	\$5,267.00	0.00	5,267.00	0.00%
Professional Services	1,212.21	2,344.75	\$1,580.00	1,500.00	80.00	94.94%
General Expenses	2,694.56	2,005.25	\$2,000.00	0.00	2,000.00	0.00%
<i>Total Other Public Safety.</i>	<i>91,388.09</i>	<i>97,090.44</i>	<i>\$112,677.00</i>	<i>42,724.13</i>	<i>69,952.87</i>	<i>37.92%</i>
Total Public Safety	2,378,421.94	2,412,785.68	\$2,572,494.44	1,229,403.00	1,343,091.44	47.79%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Education System						
School Department						
Tuition - SPED	290,562.24	326,916.65	\$339,312.00	133,195.40	206,116.60	39.25%
Tuition - Swampscott	1,217,892.00	1,336,046.00	\$1,266,770.00	0.00	1,266,770.00	0.00%
Prior Year Bills		404.56	\$0.00	0.00	0.00	
Johnson School Budget	1,495,998.10	1,457,443.94	\$1,534,213.00	597,737.30	936,475.70	38.96%
<i>School Appropriation</i>	<i>3,004,452.34</i>	<i>3,120,811.15</i>	<i>3,140,295.00</i>	<i>730,932.70</i>	<i>2,409,362.30</i>	<i>23.28%</i>
Transportation/SPED	97,979.90	112,298.00	\$140,853.00	52,894.00	87,959.00	37.55%
Transportation/Regular	141,447.60	144,147.60	\$147,048.00	57,936.00	89,112.00	39.40%
<i>Total Transportation</i>	<i>239,427.50</i>	<i>256,445.60</i>	<i>\$287,901.00</i>	<i>110,830.00</i>	<i>177,071.00</i>	<i>38.50%</i>
School - Debt Service	490,592.50	481,980.00	\$467,360.00	402,991.54	64,368.46	86.23%
Assessments:						
Essex Agriculture Tech	6,185.00	0.00	\$0.00	0.00	0.00	
Essex NS Agriculture Tech	89,058.00	79,328.00	\$84,500.00	63,370.50	21,129.50	74.99%
Total Education System	3,829,715.34	3,938,564.75	3,980,056.00	1,308,124.74	2,671,931.26	32.87%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	6,377.00	3,799.30	\$6,550.00	2,875.00	3,675.00	43.89%
General Expenses	1,010.96	1,157.95	\$2,290.00	1,116.84	1,173.16	48.77%
Capital Outlay	10,900.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal DPW Administration</i>	<i>\$18,287.96</i>	<i>\$4,957.25</i>	<i>\$8,840.00</i>	<i>\$3,991.84</i>	<i>\$4,848.16</i>	<i>45.16%</i>
Highways/Streets/Parks/Beaches						
Salaries/Wages	92,567.41	102,505.18	\$119,810.00	62,053.61	57,756.39	51.79%
FY 14 Encumbrance Service		1,408.00	\$0.00	0.00	0.00	
General Expenses	140,810.35	162,163.74	\$149,956.00	79,051.00	70,905.00	52.72%
Capital Outlay - Paving					0.00	
<i>Subtotal Highways/Streets/B/P</i>	<i>233,377.76</i>	<i>266,076.92</i>	<i>\$269,766.00</i>	<i>141,104.61</i>	<i>128,661.39</i>	<i>52.31%</i>
Snow & Ice						
Snow & Ice	72,321.01	83,561.43	\$20,000.00	11,046.97	8,953.03	55.23%
Beaches & Parks						
Salaries/Wages	50,109.83	51,416.16	\$51,536.00	34,957.11	16,578.89	67.83%
General Expenses	15,822.61	14,124.24	\$15,250.00	13,036.23	2,213.77	85.48%
Prior Year Bill		439.44	\$0.00	0.00	0.00	
Capital Outlay	5,000.00	4,730.82	\$5,000.00	0.00	5,000.00	0.00%
<i>Subtotal Beaches & Parks</i>	<i>70,932.44</i>	<i>70,710.66</i>	<i>\$71,786.00</i>	<i>47,993.34</i>	<i>\$23,792.66</i>	<i>66.86%</i>
Cemetery						
Salaries/Wages	24,921.82	27,318.02	\$25,691.00	15,236.96	10,454.04	59.31%
General Expenses	6,540.07	5,508.72	\$6,934.00	3,515.95	3,418.05	50.71%
FY 14 Encumbrance Supplies		274.50	\$0.00	0.00	0.00	
FY 14 Encumbrance Capital		19,500.00	\$0.00	0.00	0.00	
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Cemetery</i>	<i>31,461.89</i>	<i>52,601.24</i>	<i>\$32,625.00</i>	<i>18,752.91</i>	<i>13,872.09</i>	<i>57.48%</i>
Overhead Operations						
General Expenses	8,807.23	9,343.74	\$10,100.00	6,938.29	3,161.71	68.70%
Capital Outlay	8,487.24	8,229.96	\$9,000.00	6,671.52	2,328.48	74.13%
Public Works - Debt Service	0.00	450.00	\$33,844.00	269.25	33,574.75	0.80%
<i>Subtotal DPW Overhead</i>	<i>17,294.47</i>	<i>18,023.70</i>	<i>\$52,944.00</i>	<i>13,879.06</i>	<i>39,064.94</i>	<i>26.21%</i>
Total Public Works Department	443,675.53	495,931.20	455,961.00	236,768.73	219,192.27	51.93%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Culture/Recreation						
Council on Aging						
Salaries/Wages	23,926.39	25,959.06	\$36,538.00	22,348.64	14,189.36	61.17%
General Expenses	18,861.03	23,442.83	\$17,350.00	10,142.99	7,207.01	58.46%
Capital Outlay						
Veteran's Agent						
Salaries/Wages	2,000.00	3,000.00	\$5,000.00	2,499.96	2,500.04	50.00%
General Expenses	21,067.62	45,830.00	\$52,580.00	28,551.12	24,028.88	54.30%
Library						
Salaries/Wages/Gen. Expense	189,840.14	204,053.39	\$210,404.00	103,989.24	106,414.76	49.42%
FY 14 Encumbrance		3,475.00				
FY 15 Encumbrance			\$263.96	263.96	0.00	100.00%
Recreation-General						
Salaries/Wages						
General Expenses	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	0.00	100.00%
Recreation-Tennis						
General Expenses	0.00	2,880.00	\$2,880.00	2,880.00	0.00	100.00%
Memorial Day Committee						
General Expenses	6,132.75	6,200.00	\$7,000.00	0.00	7,000.00	0.00%
Fourth of July Committee						
General Expenses	1,893.70	1,595.77	\$2,215.00	0.00	2,215.00	0.00%
Beautification Committee						
General Expenses	2,060.00	1,967.26	\$2,122.00	45.94	2,076.06	2.16%
Personnel Committee						
General Expenses	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses						
General Expenses	47,719.74	37,073.79	\$51,500.00	17,475.33	34,024.67	33.93%
Total Culture/Recreation	320,196.37	362,172.10	\$394,547.96	194,892.18	199,655.78	49.40%
General Debt Service						
Actual Debt Service	35,414.36	46,861.39	\$93,785.00	34,738.39	59,046.61	37.04%
Proposed Debt					0.00	
Total Debt Service	35,414.36	46,861.39	\$93,785.00	34,738.39	59,046.61	37.04%
Total Operation Cost	7,967,683.31	8,269,727.72	\$8,630,280.40	3,511,813.18	5,118,467.22	40.69%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Intergovernmental						
Cherry Sheet						
State Assessments	87,517.00	88,628.00	\$89,361.00	44,692.00	44,669.00	50.01%
Charter School Assessments	58,484.00	62,400.00	\$73,758.00	9,057.00	64,701.00	12.28%
Essex Aji School Assessment	12,553.00	0.00	\$0.00	0.00	0.00	
<i>Total Intergovernmental</i>	<i>158,554.00</i>	<i>151,028.00</i>	<i>\$163,119.00</i>	<i>53,749.00</i>	<i>109,370.00</i>	<i>32.95%</i>
Other Expenses						
Unemployment Compensation	696.29	18,045.52	\$25,560.00	15,637.21	9,922.79	61.18%
FY 14 Encumbrance Unemploy		1,628.00			0.00	
Life Insurance	1,542.15	1,474.90	\$1,726.00	696.60	1,029.40	40.36%
Health Insurance	714,028.87	674,203.09	\$842,000.00	366,369.59	475,630.41	43.51%
Medicare Taxes	65,385.41	70,430.76	\$73,130.00	33,518.72	39,611.28	45.83%
Essex County Retirement	554,064.00	609,931.00	\$674,562.00	661,707.00	12,855.00	98.09%
Pension/Annuity	0.00	0.00	\$0.00	0.00	0.00	0.00%
Retirement Account	0.00	34,928.04	\$5,000.00	0.00	5,000.00	0.00%
Insurance Committee Expenses	224,882.29	200,920.60	\$251,516.00	199,026.54	52,489.46	79.13%
<i>Total Miscellaneous</i>	<i>1,560,599.01</i>	<i>1,611,561.91</i>	<i>1,873,494.00</i>	<i>1,276,955.66</i>	<i>596,538.34</i>	<i>68.16%</i>
Total Before RF & Articles	9,686,836.32	10,032,317.63	\$10,666,893.40	4,842,517.84	5,824,375.56	45.40%
Reserve Funds						
Base Appropriation *	0.00	0.00	\$29,603.00	0.00	29,603.00	0.00%
<i>Total Reserve Fund</i>	<i>0.00</i>	<i>0.00</i>	<i>29,603.00</i>	<i>0.00</i>	<i>29,603.00</i>	<i>0.00%</i>
<i>*Reserve Fund -\$126,503 less RF Transfers- \$ 73,400 Fire Services Chief-\$23,500 FEMA Flood Maps Selectmen Services</i>						
Total General Funds	9,686,836.32	10,032,317.63	\$10,696,496.40	4,842,517.84	5,853,978.56	45.27%
Interfund Transfers-Out						
Transfer to Stabilization Fund 4/15 ATM Art. #22		\$5,000.00			0.00	
Transfer to COA Van		15,000.00			0.00	
Transfer to W/S Enterprise Fund D	320,711.00	287,052.00	\$295,248.00	147,624.00	147,624.00	50.00%
Transfer to Paving	0.00	35,000.00	\$0.00	0.00	0.00	
Transfer to Wharf Insurance Specia	0.00	20,000.00	\$0.00	0.00	0.00	
Short Beach Rope & Fence from Av	4,000.00				0.00	
OPEB Stabilization Fund from Avail	1.00				0.00	
Debt Paydown-Paving	75,000.00	50,000.00	\$100,000.00	100,000.00	0.00	100.00%
Debt Paydown-Fire Radios/Breathir	29,000.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Fire Truck Matching	6,000.00	4,000.00	\$7,000.00	7,000.00	0.00	100.00%
Debt Paydown-Utility Tractor		\$18,000.00	\$10,000.00	\$10,000.00	0.00	100.00%
Debt Paydown-School Computers		\$24,000.00	\$12,000.00	\$12,000.00	0.00	100.00%
Debt Paydown-SB Dunes		\$20,000.00	\$12,000.00	\$12,000.00	0.00	100.00%
Debt Paydown-Fire Dispatch		\$3,500.00	\$17,000.00	\$17,000.00	0.00	
Debt Paydown-Bear Pond Dredging	50,000.00	115,000.00	\$60,000.00	60,000.00	0.00	100.00%
<i>Total Transfers-Out</i>	<i>484,712.00</i>	<i>596,552.00</i>	<i>513,248.00</i>	<i>365,624.00</i>	<i>147,624.00</i>	<i>71.24%</i>
TOTAL APPROPRIATIONS	10,171,548.32	10,628,869.63	11,209,744.40	5,208,141.84	6,001,602.56	46.46%

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
FY 16 Revenue Budget Variance:						
FY 16 Revenue Budget						
FY 15 Encumbrances	\$24,186.40					
FY 16 Use of Free Cash ATM 4/15	\$560,818.00					
FY 16 Use of Overlay ATM 4/15	\$8,350.00					
FY 16 Use Free Cash ATM 4/16	\$0.00					
FY 16 Use of Overlay ATM 4/16	\$0.00					
Total Other Sources Used		\$593,354.40				
FY 16 9 C State Aid Reductions						
Total Appropriation Budget			\$11,209,744.40			
**** Encumbrances:						
Fire Dispatch-Principal	\$5,700.00					
Fire Dispatch-Interest	\$3,249.00					
Town Accountant-Services	\$3,000.00					
Police Salaries	\$11,973.44					
Library-Supplies	\$263.96					
Total FY 15 Encumbrances		\$24,186.40				
***** Free Cash Usage 4/25/15 for FY 16 Omnibus:						
Police Capital-Cruiser	\$36,000.00					
Fire Capital-Ambulance	\$10,000.00					
Fire Capital-Fire Building	\$5,000.00					
DPW B&P Capital-Small Equipm	\$5,000.00					
DPW Overhead Capital-Equipm	\$9,000.00					
Veterans' Services 75% Vet Be	\$37,500.00					
Retirement Account-Omnibus	\$5,000.00					
Debt Pay Downs-Omnibus	\$100,000.00					
General Debt Payments-Omnib	\$125,000.00					
School Budget-Omnibus	\$228,318.00					
Total Free Cash Usage 4/14 for FY15 Budget		\$560,818.00				
***** Free Cash Usage 4/16 for FY 16:						
Total Free Cash Usage 4/16 for FY16 Budget						
FY 16 Use of Overlay Surplus 4/15 ATM:						
Debt Pay Downs-Omnibus	\$8,350.00					
Total Use of Overlay Surplus FY 16 4/15 ATM		\$8,350.00				
FY 16 Use of Overlay Surplus 4/16 ATM:						
Total Use of Overlay Surplus FY 16 4/16 ATM						

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
Water/Sewer Enterprise						
Beginning FY 07						
FY 16 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	191,086.21	184,381.06	\$234,555.00	97,149.68	137,405.32	41.42%
General Expenses	156,812.06	149,871.84	\$174,825.00	71,326.39	103,498.61	40.80%
FY 14 Encumbrance**** Contract	6,950.00	4,825.00	\$0.00	0.00	0.00	
Lynn Water & Sewer		184,484.25	\$263,650.00	48,817.32	214,832.68	18.52%
Capital Outlay	233,981.89	38,025.99	\$0.00	0.00	0.00	
Sewer - Debt Service	44,147.47	140,951.62	\$135,748.00	107,036.50	28,711.50	78.85%
Sewer - Proposed Debt	145,947.76		\$0.00			
<i>Subtotal Sewer</i>	<i>778,925.39</i>	<i>702,539.76</i>	<i>\$808,778.00</i>	<i>324,329.89</i>	<i>484,448.11</i>	40.10%
Water Division						
Salaries/Wages	140,735.15	150,017.72	\$173,831.00	89,219.92	84,611.08	51.33%
General Expenses	65,852.73	58,393.89	\$72,285.00	26,915.47	45,369.53	37.24%
MWRA Assessment	349,194.00	382,274.00	\$425,527.00	212,763.50	212,763.50	50.00%
FY 15 Encumbrance****Other Services			\$2,588.65	2,588.65	0.00	100.00%
Capital Outlay	53,565.00	42,577.86	\$0.00	0.00	0.00	
Water - Debt Service	174,762.50	146,100.00	\$159,500.00	75,000.00	84,500.00	47.02%
<i>Subtotal Water</i>	<i>784,109.38</i>	<i>779,363.47</i>	<i>\$833,731.65</i>	<i>406,487.54</i>	<i>427,244.11</i>	48.76%
Transfers-Out General Fund	179,339.00	184,720.00	\$200,095.00	100,047.50	100,047.50	50.00%
Transfers-Out Stabilization Fund-W	200,000.00					
Transfers-Out Capital Projects		326,666.00	\$0.00	0.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	331,000.00					
<i>Subtotal Transfers-Out</i>	<i>710,339.00</i>	<i>511,386.00</i>	<i>\$200,095.00</i>	<i>100,047.50</i>	<i>100,047.50</i>	50.00%
Reserves	0.00	0.00	\$40,347.00	0.00	40,347.00	0.00%
<i>Subtotal Reserves</i>	<i>0.00</i>	<i>0.00</i>	<i>\$40,347.00</i>	<i>0.00</i>	<i>40,347.00</i>	0.00%
Totals W/S Enterprise Fund	2,273,373.77	1,993,289.23	1,882,951.65	830,864.93	1,052,086.72	44.13%

Indirect

Health Insurance	\$56,818.00
FICA	\$5,922.00
Pensions	\$54,212.00
Workers' Comp Ins.	\$7,047.00
Property Insurance	\$30,552.00
Accounting/Collecting Dept.	\$16,664.00
Audit	\$4,050.00
Clerical	\$24,830.00
Subtotal	\$200,095.00

FY 16 W/S Revenue Budget Variance:

FY 16 W/S Revenue Budget	\$1,880,363.00
FY 15 Encumbrance	\$2,588.65
FY 16 Use of Available Funds (Below)****	\$0.00
Total W/S Appropriation Budget	1,882,951.65

****** Available Funds Usage 4/14 & 4/15 for FY 15:**

Article # 4/16 ATM Rate Stabilization from Fund Balance 0

Total Available Funds Usage 4/15 & 4/16 for FY16 Budget 0

FY 16 EXPENDITURE REPORT

	FY14 Actual Expenditure	FY15 Actual Expenditure	FY16 Budget Adjusted	FY16 Actual Expenditure	FY16 Remaining Balance	%
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Rubbish Enterprise**Beginning FY 13****FY 16 EXPENDITURE REPORT**

Rubbish Enterprise

Salaries/Wages	44,960.80	46,392.83	\$48,731.00	17,422.72	31,308.28	35.75%
General Expenses	36,144.57	35,876.96	\$58,568.00	6,220.29	52,347.71	10.62%
FY 14 Encumbrance**** Services		3,853.20	\$0.00	0.00	0.00	
Household Collection	287,331.00	291,778.75	\$302,466.00	142,121.90	160,344.10	46.99%
Rubbish - Debt Service	0.00	800.00	\$5,760.00	1,116.89	4,643.11	19.39%
Debt Paydown-Compost Site Transfer-Out		48,000.00	\$32,000.00	32,000.00	0.00	100.00%
Transfer-Out Professional Services Art 15 4/15 ATM		10,000.00	\$0.00	0.00	0.00	
Transfer-Out Compost Site Art 23 4/15 ATM		10,000.00	\$0.00	0.00	0.00	
Subtotal Rubbish	\$368,436.37	\$446,701.74	\$447,525.00	\$198,881.80	248,643.20	44.44%

FY 16 Rubbish Revenue Budget Variance:

FY 16 Rubbish Revenue Budget	\$447,525.00
Article # 4/16 ATM Rate Stabilization from Fund Balance	\$0.00
FY16 Compost Site Art 4/16 ATM	\$0.00
	447,525.00