

Town Accountant's Report – Fiscal Year 2019

Fiscal Year 2019 was a difficult year financially for the Town of Nahant. The Certified Free Cash is \$621,922. (Free Cash is the fund balance less mandated state adjustments-See next page.) This was \$119,796 less than last year. As we push our revenue estimates, this will continue to decline. We must continue to be careful in order to grow and avoid a free cash deficit. The Town's revenue budget is only an estimate. This revenue budget is what supports the appropriation budget. It is prudent to use free cash available for any revenue deficits, other unforeseen events that can occur and capital improvements. The future years will require reduced appropriations and/or another override. The certified Water/Sewer Enterprise Fund balance is \$157,959 and the Rubbish Enterprise Fund balance is \$178,500 for Fiscal Year 2019. Water/Sewer Enterprise Fund is at the low due to sewer emergency and a reduction in usage.

Thanks again to all who have worked to maintain a positive fund balance again in FY 19. Special thanks to all of the department heads who work diligently to stay within their budgets and all of the wonderful people who donate so much of their time to make Nahant a better place.

The town's outstanding debt as of 6/30/19 is \$12,635,184 - \$2,852,650 is in long-term debt and \$9,782,534 is in temporary short-term debt. The Authorized and Unissued Debt totals \$935,900 as detailed in the attached Statement of Indebtedness. During Fiscal Year 2019 the Board of Selectmen, the Finance Department and the Finance Committee have tried their best to support necessary capital improvements with minimal borrowing, stabilize the water and sewer rates and rubbish rates and maintain a stabilization fund, all the while supporting ever increasing budgets for a better Nahant. These are great goals that took a tremendous deal of planning and hard work and have become impossible to attain.

Our infrastructure has been deteriorating rapidly, as shown with Storm Riley and the sewer emergency. We have borrowed for capital and therefore are paying interest over the term of the borrowings for our capital. We use our free cash for our operating budget. We must have funds in savings and buy capital without borrowing. We must balance our budget without free cash. Most of the Town's revenue comes from real estate taxes. We receive a small percentage of state aid compared to most communities. We have little new growth with no place to grow.

On the following pages are reports that cover the twelve-month period from July 1, 2018 through June 30, 2019. (FY 19) Please take time to review these reports. Additional information or clarification desired by a Nahant resident will be gladly furnished upon a written request.

The combined statement of revenues, expenditures and changes in fund balances, the combined balance sheet, the business-type changes in net position and statement of net position for fiscal year ending 6/30/19 are prepared by the Town of Nahant's auditors, CliftonLarsonAllen, LLP. All other reports are prepared in-house.

Also, the FY 2020 appropriated budget and expenditures are included at the end of this report. The actual expenditures are through 6/30/20.

A very special thank you to Lisa Arena, assistant accountant. We have had a software conversion for the accountant's office as well as many other transitions. Lisa is a tremendous help and has a wonderful disposition through it all. Thank you to our town administrator, Antonio Barletta and his assistant Bobbie-Jo Blair. They are both full of enthusiasm and have been working diligently to improve Nahant. We welcome Brendan Carritte as our new Treasurer/Collector. We are also so grateful to Kathy Famulari and Kim Koscilecki for helping in the treasurer/collector's office. Mary Lowe has been a big help with all the FEMA reporting as well as her regular duties. Of course thanks to all the members of Town Hall staff, including Peggy Barile, Sheila Hambleton, Linda Peterson, Joyce Haynes and Kim Campo. Thanks to Tom Mazzaferro for working around all the papers in my office.

**Respectfully Submitted,
Deborah A. Waters
Town Accountant**

Actual Free Cash		
Undesignated Fund Balance 6/30/19	\$798,922.87	
Less: Overlay Reserve	(\$177,000.55)	
Free Cash	\$621,922.32	
Rounding	\$621,922	
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/18	\$1,852,628.68	
FY 2019 Surplus Expenditures	\$521,333.24	
FY 2019 Revenue Surplus	\$373,555.01	
Less: FY 19 Encumbrances *** (See Below)	(\$167,304.51)	***
Less: Other Funding Sources **** (See Below)	(\$1,062,991.55)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	(\$718,198.00)	*****
Less Petty Cash Fund Balance	(\$100.00)	
Less: Overlay Reserve	(\$177,000.55)	
Plus: Snow & Ice Amortization	\$0.00	
Total Free Cash	\$621,922.32	
*** FY 19 Encumbered Funds		
Fire-Salaries	\$16,766.33	
Fire-Vehicle Repairs	\$785.92	
Fire-Services	\$1,773.43	
Town Accountant-Services	\$3,500.00	
Assessors-Services	\$500.00	
Election/Registration Services	\$799.15	
Beaches & Parks Beach Water Testing	\$580.00	
Data Processing Expenses	\$30,000.00	
Town Clerk-Services	\$1,307.45	
Selectmen Legal	\$17,000.00	
Debt	\$94,292.23	
Total FY 19 Encumbered Funds		\$167,304.51
**** Other Funding Sources	\$59,335.55	
FY 18 Encumbered Funds		59,335.55
Free Cash Usage 4/28/18 for FY 19 Omnibus:		
Town Administrator-Capital	\$2,900.00	
Treasurer's Capital	\$1,400.00	
Town Clerk's	\$1,400.00	
Police Capital	\$65,500.00	
Fire Capital	\$18,000.00	
Harbormaster Capital	\$4,500.00	
DPW Overhead Capital-Equipment	\$8,500.00	
Veterans' Services 75% Vet Benefits	\$38,475.00	
Debt Pay Downs-Omnibus	\$200,000.00	
School Budget-Omnibus	\$422,784.00	
Total Free Cash Usage 4/18 for FY19 Budget		763,459.00
Free Cash Usage 4/19 for FY 19:		
Article 4 Snow & Ice	\$14,911.00	
Article 7 Prior Year Bills Parking	\$6,309.00	
Fire Dispatch Capital Art#23	\$2,500.00	
Total Free Cash Usage 4/19 for FY19 Budget		23,720.00
FY 19 Use of Overlay Surplus 4/18 ATM:		
School Budget-Omnibus	\$150,000.00	
Total Use of Overlay Surplus FY 19 4/18 ATM		150,000.00
FY 19 Use of Overlay Surplus 4/19 ATM:		
Article 3 Transfers	\$48,256.00	
Article 4 Snow & Ice	\$18,221.00	
Total Use of Overlay Surplus FY 19 4/19 ATM		66,477.00
Total Other Funding Sources (Not Supported By FY 19 Revenues)		\$1,062,991.55

**** Fund Balance Reserved for Subsequent Year Appropriations		
Free Cash Usage-Town Administrator Capital Art#8 FY 20 4/19 ATM	\$2,900.00	
Free Cash Usage-Treasurer's Capital Art#8 FY 20 4/19 ATM	\$1,400.00	
Free Cash Usage-Town Clerk's Capital Art#8 FY 20 4/19 ATM	\$1,400.00	
Free Cash Usage-Police Capital Art#8 FY 20 4/19 ATM	\$39,900.00	
Free Cash Usage-Fire Capital Art#8 FY 20 4/19 ATM	\$18,800.00	
Free Cash Usage-Wharfinger Capital Art#8 FY 20 4/19 ATM	\$1,500.00	
Free Cash Usage-DPW H&S Capital Art#8 FY 20 4/19 ATM	\$6,000.00	
Free Cash Usage-DPW O/H Capital Art#8 FY 20 4/19 ATM	\$2,500.00	
Free Cash Usage-Veterans' Services Art#8 FY 20 4/19 ATM	\$27,000.00	
Free Cash Usage-School Expenses Art#8 FY 20 4/19 ATM	\$422,784.00	
Free Cash Usage-Debt Service Art#8 FY 20 4/19 ATM	\$194,014.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		718,198.00
Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/18	\$94,544.19	
FY 2019 Surplus Expenditures	\$600,197.64	
FY 2019 Surplus/(Deficit) Revenue	\$8,690.51	
Less: FY 19 Encumbrances *** (See Below)	(\$489,608.00)	***
Less: Other Funding Sources **** (See Below)	(\$55,865.00)	****
Plus: Transfer In from General Fund for Vehicle ***** (See Below)	\$0.00	*****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	\$0.00	*****
W/S Enterprise Fund Amount Available for Appropriation		\$157,959.34
Rounding	\$157,959	
*** FY 19 Encumbered Funds		
Sewer Debt	\$463,622.00	
Water Debt	\$25,986.00	
Total FY 19 Encumbered Funds		\$489,608.00
**** Other Funding Sources		
FY 18 Encumbered Funds	\$25,865.00	
Total Other Funding Sources (Not Supported By FY 19 Revenues)		\$25,865.00
****Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		
Article #10 4/19 ATM Use of R/E Roads 30K	\$30,000.00	
Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		\$30,000.00
Total Other Funding Sources (Not Supported By FY 19 Revenues)		\$55,865.00
****Total Transfer In for Vehicle from General Fund		
Total Transfer-In for Vehicle from General Fund		\$0.00
***** Fund Balance Reserved for Subsequent Year Appropriations		
	\$0.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$0.00
Rubbish Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/18	\$197,409.35	
FY 2019 Surplus Expenditures	\$22,071.76	
FY 2019 Revenue Surplus	\$21,450.01	
Less: FY 19 Encumbrances *** (See Below)	\$0.00	***
Less: Fund Balance Usage FY 19 *** (See Below)	(\$50,000.00)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	(\$12,431.00)	*****
Rubbish Enterprise Fund Amount Available for Appropriation		\$178,500.12
Rounding	\$178,500	
*** FY 19 Encumbered Funds		
Compost Debt	\$0.00	
Total FY 19 Encumbered Funds		\$0.00
****Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		
Article #12 4/19 ATM Compost Site	\$50,000.00	
	\$0.00	
Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		\$50,000.00
***** Rubbish Ent. Fund Balance Reserved for Subsequent Year Appropriations		
Article #11 4/19 ATM Rate Stabilization from Fund Balance	\$12,431.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$12,431.00

APPROPRIATIONS
FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
General Government						
Moderator						
General Expenses	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen						
Salaries/Wages	0.00	1.00	\$3.00	2.00	1.00	66.67%
General Expenses	4,008.28	2,253.45	\$4,400.00	2,397.60	2,002.40	54.49%
Town Warrant Report	2,600.00	2,895.00	\$3,329.25	3,329.25	0.00	100.00%
Professional Services	42,314.51	93,445.55	\$153,370.75	136,424.58	16,946.17	88.95%
FY 18 Professional DEP			\$7,280.94	7,280.94	0.00	100.00%
Town Administrator						
Salaries/Wages	216,279.00	238,955.00	325,390.00	308,914.67	16,475.33	94.94%
Health Inspector	10,040.00	10,341.00	\$10,445.00	10,445.00	0.00	100.00%
Assistant Health Inspector	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	2,381.50	3,361.00	\$3,395.00	3,395.00	0.00	100.00%
Health Assistant	0.00	0.00	\$0.00	0.00	0.00	
Town Physician	0.00	0.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	250.00	0.00	\$500.00	0.00	500.00	0.00%
General Expenses	17,930.03	24,299.85	\$35,800.00	33,509.94	2,290.06	93.60%
Capital Outlay-Copier	2,900.00	1,662.30	\$2,900.00	1,072.98	1,827.02	37.00%
Finance Committee						
General Expenses	8,850.69	6,700.11	\$17,000.00	14,116.75	2,883.25	83.04%
Town Accountant						
Salary	163,902.00	163,599.00	\$165,274.00	165,274.00	0.00	100.00%
General Expenses	4,113.80	5,577.25	\$9,217.00	5,697.36	3,519.64	61.81%
FY 16 Encumbrance	3,500.00	0.00		0.00	0.00	0.00%
FY 17 Encumbrance		4,000.00	\$0.00	0.00	0.00	
FY 18 Encumbrance			\$3,500.00	3,500.00	0.00	100.00%
Assessors						
Salaries/Wages	75,542.00	77,818.00	\$79,453.00	79,453.00	0.00	100.00%
Part Time Wages	12,161.41	13,476.00	\$11,009.13	11,009.13	0.00	100.00%
Prior Year Bill	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	60,020.46	52,523.57	\$54,319.87	53,257.64	1,062.23	98.04%
FY 16 Encumbrance	10,400.00	0.00	\$0.00	0.00	0.00	0.00%
FY 17 Encumbrance	0.00	8,190.00				
Treasurer/Collector						
Salaries/Wages	129,106.18	124,890.20	\$153,121.00	151,823.39	1,297.61	99.15%
General Expenses	87,166.04	42,013.87	\$48,152.00	45,729.21	2,422.79	94.97%
Capital-Copier			\$1,400.00	1,234.35	165.65	88.17%
Town Counsel						
Services	43,150.00	51,659.61	\$35,000.00	35,000.00	0.00	100.00%
Town Hall						
Salaries/Wages	28,922.59	30,254.78	\$29,474.00	29,339.17	134.83	99.54%
General Expenses	45,383.55	41,232.18	50,820.00	41,412.00	9,408.00	81.49%
Capital	3,425.96	1,261.33				
FY 18 Encumbrance			13.35	13.35	0.00	100.00%
Data Processing						
General Expenses	103,584.49	129,566.00	\$149,113.00	119,085.73	30,027.27	79.86%
FY 17 Encumbrance		991.79				
FY 18 Encumbrance			\$455.00	455.00	0.00	100.00%
Town Clerk						
Salaries/Wages	57,169.00	59,135.00	\$66,636.00	64,753.13	1,882.87	97.17%
General Expenses	7,348.27	3,841.07	\$7,722.00	4,983.28	2,738.72	64.53%
Capital			\$1,400.00	1,234.35	165.65	88.17%
Election/Registration						
Salaries/Wages	6,397.00	6,758.50	\$8,025.00	6,686.50	1,338.50	83.32%
General Expenses	5,751.04	6,063.66	\$7,371.00	6,240.17	1,130.83	84.66%
Prior Year Bill			\$852.06	852.06	0.00	100.00%
Conservation Commission						
General Expenses	52.74	16.65	\$700.00	493.00	207.00	70.43%
Planning Board						
Purchase of Services	356.82	1,255.14	\$2,648.30	2,648.30	0.00	100.00%
FY 14 Encumbrance						
General Expenses	0.00	51.13	\$1.70	0.00	1.70	0.00%
Zoning/Board of Appeals						
General Expenses	2,298.61	2,149.14	\$2,900.00	2,895.30	4.70	99.84%
FY 18 Encumbrance			\$370.50	370.50	0.00	100.00%
Total General Government	1,157,305.97	1,210,238.13	\$1,453,821.85	1,354,328.63	99,493.22	93.16%

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Public Safety						
Police Department						
Administrative Salaries/Wages	\$158,214.00	\$162,983.00	\$168,205.12	\$168,204.50	0.62	100.00%
Police Salaries/Wages	\$1,099,825.96	\$1,101,906.15	\$1,144,561.88	\$1,137,887.59	6,674.29	99.42%
	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	132,812.30	140,307.61	\$149,850.00	147,303.03	2,546.97	98.30%
Capital Outlay	0.00	0.00	\$65,500.00	65,500.00	0.00	100.00%
Public Safety - Debt Service						
Total Police Department	1,390,852.26	1,405,196.76	\$1,528,117.00	1,518,895.12	9,221.88	99.40%
Fire Department						
Fire Salaries/Wages	919,377.14	1,001,064.10	\$976,817.00	950,938.81	25,878.19	97.35%
General Expenses	165,748.00	139,764.39	\$173,564.78	165,648.65	7,916.13	95.44%
Prior Year Bill						
Capital Outlay	545.00	24,000.00	\$18,000.00	17,961.95	38.05	99.79%
Total Fire Department	1,085,670.14	1,164,828.49	\$1,168,381.78	1,134,549.41	33,832.37	97.10%
<i>Total Police & Fire</i>	<i>2,476,522.40</i>	<i>2,570,025.25</i>	<i>\$2,696,498.78</i>	<i>2,653,444.53</i>	<i>43,054.25</i>	<i>98.40%</i>
Inspectional Services						
Salary	15,981.06	16,782.00	\$16,950.00	16,950.00	0.00	100.00%
Building Inspection						
Salary	10,644.00	10,963.00	\$11,073.00	11,073.00	0.00	100.00%
Assistant	5,194.00	5,350.00	\$5,404.00	5,404.00	0.00	100.00%
Training	0.00	0.00	\$960.00	0.00	960.00	0.00%
General Expenses	6,412.01	5,532.16	\$7,707.00	6,473.09	1,233.91	83.99%
Plumbing/Gas Inspection						
Salary	3,921.00	4,039.00	\$4,079.00	4,079.00	0.00	100.00%
Assistant	2,024.00	2,084.00	\$2,105.00	2,105.00	0.00	100.00%
Training	240.00	320.00	\$960.00	240.00	720.00	25.00%
General Expenses	653.12	674.24	\$748.00	659.00	89.00	88.10%
Wiring Inspection						
Salary	3,921.00	4,039.00	\$4,079.00	4,079.00	0.00	100.00%
Assistant	2,024.00	2,084.00	\$2,105.00	2,105.00	0.00	100.00%
Training	80.00	0.00	\$960.00	0.00	960.00	0.00%
General Expenses	1,381.70	910.69	\$1,669.00	1,669.00	0.00	100.00%
Civil Defense						
Salary	5,998.00	6,178.00	\$6,400.00	6,400.00	0.00	100.00%
General Expenses	3,000.00	2,664.71	\$3,440.00	3,239.41	200.59	94.17%
Animal Control						
Salaries/Wages	9,300.00	9,500.00	\$9,595.00	9,595.00	0.00	100.00%
Assistant Wages	0.00	0.00	\$0.00	0.00	0.00	
Purchase of Services	1,201.28	652.54	\$1,700.00	841.56	858.44	49.50%
Gas/Vehicle Maintenance	1,255.84	1,323.64	\$1,000.00	691.71	308.29	69.17%
General Expenses	1,163.69	809.33	\$1,100.00	744.70	355.30	67.70%
Parking Clerk						
General Expenses	11,592.00	5,369.07	\$13,561.00	11,469.10	2,091.90	84.57%
Prior Year Bill			\$6,309.00	6,309.00	0.00	100.00%
Harbormaster						
Salary	1,343.00	1,384.00	\$1,398.00	1,398.00	0.00	100.00%
Assistant	1,796.00	1,850.00	\$1,869.00	1,869.00	0.00	100.00%
General Expenses	6,715.38	6,307.60	\$7,280.00	3,918.27	3,361.73	53.82%
Capital			\$4,500.00	4,340.00	160.00	96.44%
Wharfinger						
Salary	1,343.00	1,384.00	\$1,398.00	1,398.00	0.00	100.00%
Assistant	451.00	464.00	\$469.00	468.00	1.00	99.79%
General Expenses	1,387.47	1,334.38	\$1,752.00	1,738.15	13.85	99.21%
Capital						
Ocean Rescue						
Training Wages	5,370.11	0.00	\$0.00	0.00	0.00	
Professional Services	900.00	0.00	\$0.00	0.00	0.00	
General Expenses	2,680.00	0.00	\$0.00	0.00	0.00	
<i>Total Other Public Safety.</i>	<i>107,972.66</i>	<i>91,999.36</i>	<i>\$120,570.00</i>	<i>109,255.99</i>	<i>11,314.01</i>	<i>90.62%</i>
Total Public Safety	2,584,495.06	2,662,024.61	\$2,817,068.78	2,762,700.52	54,368.26	98.07%

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Education System						
School Department						
Tuition - SPED	323,633.71	300,858.85	\$344,169.80	325,241.77	18,928.03	94.50%
Tuition - Swampscott	1,341,225.00	1,350,000.00	\$1,397,250.00	1,397,250.00	0.00	100.00%
Prior Year Bills	0.00	0.00	\$0.00	0.00	0.00	
Johnson School Budget	\$1,569,476.20	\$1,656,237.22	\$1,726,453.20	\$1,717,401.99	9,051.21	99.48%
<i>School Appropriation</i>	<i>3,234,334.91</i>	<i>3,307,096.07</i>	<i>3,467,873.00</i>	<i>3,439,893.76</i>	<i>27,979.24</i>	<i>99.19%</i>
Transportation/SPED	109,769.00	57,440.00	\$80,000.00	18,325.00	61,675.00	22.91%
Transportation/Regular	149,580.00	152,280.00	\$152,280.00	152,280.00	0.00	100.00%
<i>Total Transportation</i>	<i>259,349.00</i>	<i>209,720.00</i>	<i>\$232,280.00</i>	<i>170,605.00</i>	<i>61,675.00</i>	<i>73.45%</i>
School - Debt Service	450,654.69	436,145.83	\$420,678.00	420,404.39	273.61	99.93%
Assessments:						
Essex Agriculture Tech	0.00	0.00	\$0.00	0.00	0.00	
Essex NS Agriculture Tech	72,315.00	94,229.00	\$160,572.00	160,572.00	0.00	100.00%
Total Education System	4,016,653.60	4,047,190.90	4,281,403.00	4,191,475.15	89,927.85	97.90%

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	6,355.78	6,855.00	\$4,282.14	537.05	3,745.09	12.54%
General Expenses	2,620.00	2,069.63	\$1,350.00	773.65	576.35	57.31%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal DPW Administration</i>	\$8,975.78	\$8,924.63	\$5,632.14	\$1,310.70	\$4,321.44	23.27%
Highways/Streets/Parks/Beaches						
Salaries/Wages	111,982.29	112,266.78	\$110,941.23	96,730.92	14,210.31	87.19%
FY 14 Encumbrance Service	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	167,869.00	148,595.33	\$149,936.32	137,503.55	12,432.77	91.71%
Capital Outlay			\$6,000.00	6,000.00	0.00	
<i>Subtotal Highways/Streets/B/P</i>	279,851.29	260,862.11	\$266,877.55	240,234.47	26,643.08	90.02%
Snow & Ice						
Snow & Ice	127,752.24	174,506.29	\$102,000.00	101,995.82	4.18	100.00%
Beaches & Parks						
Salaries/Wages	54,705.26	47,402.76	\$46,879.00	45,619.16	1,259.84	97.31%
General Expenses	19,019.19	23,551.34	\$20,576.85	19,718.22	858.63	95.83%
FY 18 Encumbrance			\$951.41	951.41	0.00	100.00%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Beaches & Parks</i>	73,724.45	70,954.10	\$68,407.26	66,288.79	\$2,118.47	96.90%
Cemetery						
Salaries/Wages	30,339.20	33,071.06	\$28,145.95	28,142.88	3.07	99.99%
General Expenses	7,247.03	8,756.81	\$11,064.16	9,991.31	1,072.85	90.30%
FY 18 Encumbrance			\$1,198.93	1,198.93	0.00	100.00%
FY 14 Encumbrance Capital	0.00	0.00	\$0.00	0.00	0.00	
Capital Outlay	0.00	1,200.00	\$0.00	0.00	0.00	
<i>Subtotal Cemetery</i>	37,586.23	43,027.87	\$40,409.04	39,333.12	1,075.92	97.34%
Overhead Operations						
General Expenses	16,085.92	10,678.43	\$13,083.35	13,083.35	0.00	100.00%
Capital Outlay	4,000.00	3,974.99	\$2,500.00	2,500.00	0.00	100.00%
Public Works - Debt Service	2,863.18	2,353.46	\$32,690.00	2,324.03	30,365.97	7.11%
<i>Subtotal DPW Overhead</i>	22,949.10	17,006.88	\$48,273.35	17,907.38	30,365.97	37.10%
Total Public Works Department	550,839.09	575,281.88	531,599.34	467,070.28	64,529.06	87.86%

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Culture/Recreation						
Council on Aging						
Salaries/Wages	34,984.05	35,881.41	\$37,887.70	37,877.55	10.15	99.97%
General Expenses	18,391.97	19,533.59	\$19,088.30	19,078.07	10.23	99.95%
Capital Outlay						
Veteran's Agent						
Salaries/Wages	5,100.00	6,380.00	\$6,444.00	6,444.00	0.00	100.00%
General Expenses	44,462.51	28,363.88	\$51,300.00	19,708.60	31,591.40	38.42%
Library						
Salaries/Wages/Gen. Expense	210,364.50	215,936.41	\$218,683.00	218,683.00	0.00	100.00%
FY 15 Encumbrance						
Capital Outlay		0.00	\$0.00	0.00	0.00	
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	2,880.00	2,880.00	\$2,880.00	2,880.00	0.00	100.00%
Memorial Day Committee						
General Expenses	7,499.00	5,740.00	\$7,500.00	7,090.61	409.39	94.54%
Fourth of July Committee						
General Expenses	2,143.09	1,256.57	\$2,215.00	1,730.74	484.26	78.14%
FY 18 Encumbrance			\$958.43	958.43	0.00	100.00%
Beautification Committee						
General Expenses	2,106.95	1,919.09	\$2,122.00	1,982.86	139.14	93.44%
FY 18 Encumbrance			\$78.99	78.99	0.00	100.00%
Personnel Committee						
General Expenses	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses						
General Expenses	39,278.43	51,490.45	\$51,500.00	47,462.13	4,037.87	92.16%
Total Culture/Recreation	373,905.50	376,076.40	\$407,352.42	370,669.98	36,682.44	90.99%
General Debt Service						
Actual Debt Service	53,830.52	59,903.25	\$217,871.00	124,570.02	93,300.98	57.18%
Proposed Debt					0.00	
Total Debt Service	53,830.52	59,903.25	\$217,871.00	124,570.02	93,300.98	57.18%
Total Operation Cost	8,737,029.74	8,930,715.17	\$9,709,116.39	9,270,814.58	438,301.81	95.49%

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Intergovernmental						
Cherry Sheet						
State Assessments	89,235.00	90,117.00	\$92,341.00	92,341.00	0.00	100.00%
Charter School Assessments	51,917.00	26,494.00	\$27,694.00	27,904.00	(210.00)	100.76%
School Choice Assessment	441.00	0.00	\$0.00	8,685.00	(8,685.00)	
<i>Total Intergovernmental</i>	<i>141,593.00</i>	<i>116,611.00</i>	<i>\$120,035.00</i>	<i>128,930.00</i>	<i>(8,895.00)</i>	<i>107.41%</i>
Other Expenses						
Unemployment Compensation	4,970.84	129.91	\$0.00	0.00	0.00	
FY 16 Encumbrance Unemploy	1,400.00	0.00	\$0.00	0.00	0.00	0.00%
Life Insurance	1,330.31	1,545.85	\$2,000.00	1,292.15	707.85	64.61%
Health Insurance	810,839.55	816,170.12	\$840,199.00	825,216.65	14,982.35	98.22%
Medicare Taxes	76,195.87	74,570.28	\$83,811.00	80,270.99	3,540.01	95.78%
Essex County Retirement	617,979.00	786,196.00	\$834,826.00	834,826.00	0.00	100.00%
Pension/Annuity	0.00	0.00	\$0.00	0.00	0.00	0.00%
Retirement Account	36,585.04	0.00	\$0.00	0.00	0.00	0.00%
Insurance Committee Expenses	235,620.02	234,960.54	\$246,661.00	242,195.00	4,466.00	98.19%
<i>Total Miscellaneous</i>	<i>1,784,920.63</i>	<i>1,913,572.70</i>	<i>2,007,497.00</i>	<i>1,983,800.79</i>	<i>23,696.21</i>	<i>98.82%</i>
Total Before RF & Articles	10,663,543.37	10,960,898.87	\$11,836,648.39	11,383,545.37	453,103.02	96.17%
Reserve Funds						
Base Appropriation *	0.00	0.00	\$68,230.22	0.00	68,230.22	0.00%
<i>Total Reserve Fund</i>	<i>0.00</i>	<i>0.00</i>	<i>68,230.22</i>	<i>0.00</i>	<i>68,230.22</i>	<i>0.00%</i>
<i>Town Administrator Service \$24,000, Treasurer Salary \$25,000, Selectmen Legal \$30,000, FinCom \$7,500, Fire Vehicle Repairs \$28,269.78, election \$2,000</i>						
<i>Selectmen Legal \$30,000</i>						
Total General Funds	10,663,543.37	10,960,898.87	\$11,904,878.61	11,383,545.37	521,333.24	95.62%
Interfund Transfers-Out						
Transfer to Stabilization Fund	\$6,500.00	\$0.00	\$0.00	\$0.00	0.00	
Transfer to Fire Dispatch Capital			\$2,500.00	2,500.00	0.00	
Transfer to W/S Enterprise Fund De	276,625.00	239,805.00	\$862,033.00	862,033.00	0.00	100.00%
Transfer to W/S Enter Fd Vehicle	12,000.00	0.00	\$0.00	0.00	0.00	
Transfer to Paving	0.00	0.00	\$0.00	0.00	0.00	
Transfer to Wharf Insurance Special	20,000.00	12,000.00	\$15,000.00	15,000.00	0.00	
OPEB Stabilization Fund from Avail	3,300.00	0.00	\$0.00	0.00	0.00	
Transfer to FEMA Snow & Ice Special Revenue Fund						
Debt Paydown-Police HVAC			\$21,000.00	21,000.00	0.00	100.00%
Debt Paydown-Paving						
Debt Paydown-Gas Pumps	17,000.00	21,500.00	\$0.00	0.00	0.00	
Debt Paydown-Paving	85,000.00	90,000.00	\$53,000.00	53,000.00	0.00	100.00%
Debt Paydown-Dump Trucks	63,000.00	25,000.00	\$31,000.00	31,000.00	0.00	100.00%
Debt Paydown-Fire Truck Matching	43,000.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Utility Tractor	\$10,000.00	\$7,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-School Computers	\$11,000.00	\$11,500.00	\$0.00	\$0.00	0.00	
Debt Paydown-SB Dunes	\$11,000.00	\$12,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-Fire Dispatch	\$8,000.00	\$16,000.00	\$16,000.00	\$16,000.00	0.00	100.00%
Debt Paydown-40 Steps Revetment	0.00	0.00	\$32,000.00	\$32,000.00	0.00	100.00%
Debt Paydown-School Security Door		\$19,000.00	\$6,000.00	\$6,000.00	0.00	100.00%
Debt Paydown-Police Vehicle		\$20,000.00	\$10,000.00	\$10,000.00	0.00	100.00%
Debt Paydown-Ambulance		\$71,000.00	\$39,000.00	\$39,000.00	0.00	100.00%
Debt Paydown-Radio Upgrade		\$30,000.00	\$14,500.00	\$14,500.00	0.00	100.00%
<i>Total Transfers-Out</i>	<i>566,425.00</i>	<i>574,805.00</i>	<i>1,102,033.00</i>	<i>1,102,033.00</i>	<i>0.00</i>	<i>100.00%</i>
TOTAL APPROPRIATIONS	11,229,968.37	11,535,703.87	13,006,911.61	12,485,578.37	521,333.24	95.99%

FY 19 EXPENDITURE REPORT	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
FY 19 Revenue Budget Variance:						
FY 19 Revenue Budget		\$11,943,920.06				
FY 18 Encumbrances	\$59,335.55					
FY 19 Use of Free Cash ATM 4/18	\$763,459.00					
FY 19 Use of Overlay ATM 4/18	\$150,000.00					
FY 19 Use Free Cash ATM 4/19	\$23,720.00					
FY 19 Use of Overlay ATM 4/19	\$66,477.00					
Total Other Sources Used		\$1,062,991.55				
FY 16 9 C State Aid Reductions						
Total Appropriation Budget			\$13,006,911.61			
**** Encumbrances:						
Town Accountant-Services	\$3,500.00					
Cemetery Services	\$1,198.93					
Beaches & Parks Services	\$68.41					
Beaches & Parks Beach Water Test	\$565.00					
Data Processing Expenses	\$455.00					
Town Hall Phone	\$13.35					
Fourth of July Committee Supplies	\$958.43					
Beautification Supplies	\$78.99					
Zoning Board of Appeals	\$370.50					
Selectmen Professional (DEP)	\$7,280.94					
Beaches and Parks Supplies	\$318.00					
Debt	\$44,528.00					
Total FY 18 Encumbrances		\$59,335.55				
***** Free Cash Usage 4/28/18 for FY 19 Omnibus:						
Town Administrator-Capital	\$2,900.00					
Treasurer's Capital	\$1,400.00					
Town Clerk's	\$1,400.00					
Police Capital	\$65,500.00					
Fire Capital	\$18,000.00					
Harbormaster Capital	\$4,500.00					
DPW Overhead Capital-Equipment	\$8,500.00					
Veterans' Services 75% Vet Benefits	\$38,475.00					
Debt Pay Downs-Omnibus	\$200,000.00					
School Budget-Omnibus	\$422,784.00					
Total Free Cash Usage 4/18 for FY19 Budget		\$763,459.00				
***** Free Cash Usage 4/19 for FY 19:						
Article 4 Snow & Ice	\$14,911.00					
Article 7 Prior Year Bills Parking	\$6,309.00					
Fire Dispatch Capital Art#23	\$2,500.00					
Total Free Cash Usage 4/19 for FY19 Budget		\$23,720.00				
FY 19 Use of Overlay Surplus 4/18 ATM:						
School Budget-Omnibus	\$150,000.00					
Total Use of Overlay Surplus FY 18 4/18 ATM		\$150,000.00				
FY 19 Use of Overlay Surplus 4/19 ATM:						
Article 3 Transfers	\$48,256.00					
Article 4 Snow & Ice	\$18,221.00					
Total Use of Overlay Surplus FY 19 4/19 ATM		\$66,477.00				

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Water/Sewer Enterprise						
Beginning FY 07						
FY 19 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	195,223.48	178,994.89	\$208,838.00	184,233.98	24,604.02	88.22%
General Expenses	250,516.33	135,600.77	\$175,519.67	172,960.93	2,558.74	98.54%
FY 18 Encumbrance	0.00	0.00	\$910.59	910.59	0.00	
Lynn Water & Sewer	149,184.82	260,897.25	\$297,580.38	297,580.38	0.00	100.00%
Capital Outlay	0.00	2,296.56	\$0.00	0.00	0.00	
Sewer - Debt Service	130,525.00	96,751.94	\$552,537.00	88,914.49	463,622.51	16.09%
FY17 Encumbered Sewer - Debt Service		26,800.00				
FY18 Encumbered Sewer - Debt Service			\$11,343.06	11,343.06	0.00	
Subtotal Sewer	725,449.63	701,341.41	\$1,246,728.70	755,943.43	490,785.27	60.63%
Water Division						
Salaries/Wages	178,107.51	169,532.73	\$195,635.00	156,870.06	38,764.94	80.19%
General Expenses	88,297.19	69,678.58	\$77,724.95	73,410.52	4,314.43	94.45%
MWRA Assessment	476,532.00	537,696.00	\$496,315.00	496,315.00	0.00	100.00%
FY 18 Encumbrance			\$211.35	211.35	0.00	
Capital Outlay	0.00	2,210.16	\$0.00	0.00	0.00	
Water - Debt Service	119,300.00	145,110.00	\$144,296.00	118,310.00	25,986.00	81.99%
FY18 Encumbered Sewer - Debt Service			\$13,400.00	13,400.00	0.00	100.00%
Subtotal Water	862,236.70	924,227.47	\$927,582.30	858,516.93	69,065.37	92.55%
Transfers-Out General Fund	205,683.00	211,854.00	\$218,211.00	218,211.00	0.00	100.00%
Transfers-Out Stabilization Fund-W/S						
Transfers-Out Capital Projects	260,634.00	0.00	\$195,200.00	195,200.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	200,000.00	30,000.00	\$0.00	0.00	0.00	0.00%
Subtotal Transfers-Out	666,317.00	241,854.00	\$413,411.00	413,411.00	0.00	100.00%
Reserves	0.00	0.00	\$40,347.00	0.00	40,347.00	0.00%
Subtotal Reserves	0.00	0.00	\$40,347.00	0.00	40,347.00	0.00%
Totals W/S Enterprise Fund	2,254,003.33	1,867,422.88	2,628,069.00	2,027,871.36	600,197.64	77.16%

Indirect

Health Insurance	\$62,088.00
FICA	\$6,472.00
Pensions	\$59,238.00
Workers' Comp Ins.	\$7,700.00
Property Insurance	\$33,385.00
Accounting/Collecting Dept.	\$18,006.00
Audit	\$4,425.00
Clerical	\$26,897.00
Subtotal	\$218,211.00

FY 19 W/S Revenue Budget Variance:

FY 19 W/S Revenue Budget	\$2,572,204.00
FY 18 Encumbrance	\$25,865.00
FY 19 Use of Available Funds 4/18 *****	\$0.00
FY 19 Use of Available Funds 4/19	\$30,000.00
Total W/S Appropriation Budget	2,628,069.00

******* Available Funds Usage 4/18 for FY 19:**

Article # ATM Rate Stabilization from Fund Balance	<u>0</u>
Total Available Funds Usage 4/18 for FY19 Budget	0

******* Available Funds Usage 4/19 for FY 19:**

Article #10 4/19 ATM Use of R/E Roads 30K	<u>30,000</u>
Total Available Funds Usage 4/19 for FY19 Budget	30,000

FY 19 EXPENDITURE REPORT

	FY17 Actual Expenditure	FY18 Actual Expenditure	FY19 Budget Adjusted	FY19 Actual Expenditure	FY19 Remaining Balance	%
Rubbish Enterprise						
Beginning FY 13						
FY 19 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	47,777.64	54,400.57	\$56,875.00	45,240.11	11,634.89	79.54%
General Expenses	32,700.91	31,518.46	\$58,539.00	51,351.25	7,187.75	87.72%
Encumbrance**** Services	0.00	0.00	\$0.00	0.00	0.00	
Household Collection	285,932.57	300,047.45	\$321,262.00	318,013.68	3,248.32	98.99%
Rubbish - Debt Service	994.44	897.50	\$520.00	519.20	0.80	99.85%
Debt Paydown-Compost Site Tran	20,000.00	32,000.00	\$28,000.00	28,000.00	0.00	100.00%
Transfer-Out DPW TRUCK Art 22	0.00	10,500.00	\$0.00	0.00	0.00	
Transfer-Out Compost Site	10,000.00	10,000.00	\$50,000.00	50,000.00	0.00	
Subtotal Rubbish	\$397,405.56	\$439,363.98	\$515,196.00	\$493,124.24	22,071.76	95.72%

FY 19 Rubbish Revenue Budget Variance:

FY 19 Rubbish Revenue Budget	\$444,450.00
FY 19 Use of Available Funds 4/18 Rate Stabilization Art 12 4/18	\$20,706.00
FY 18 Encumbrance	\$40.00
FY19 Compost Site Art12 4/19 ATM	\$50,000.00
	<u>515,196.00</u>

**Town of Nahant
FY19 REVENUE REPORT**

	2017 Actual REVENUES	2018 Actual REVENUES	2019 Budgeted REVENUES	2019 Actual REVENUES	2019 Remaining Budget	%
Personal Property Taxes	234,168.62	255,802.02	275,931.48	277,031.87	(1,100.39)	100.40%
Personal Property Tax Refund	(3,352.53)	0.00	(308.00)	0.00	(308.00)	0.00%
Net Personal Property Taxes	230,816.09	255,802.02	275,623.48	277,031.87	(1,408.39)	100.51%
Real Estate Taxes	8,405,739.71	8,532,158.65	9,374,840.04	9,402,671.15	(27,831.11)	100.30%
Real Estate Tax Refund	(34,235.88)	0.00	(30,750.00)	(40,411.01)	9,661.01	131.42%
Net Real Estate Taxes	8,371,503.83	8,532,158.65	9,344,090.04	9,362,260.14	(18,170.10)	100.19%
Tax Title Collected	230,326.68	4,746.55	0.00	16,413.05	(16,413.05)	100.00%
Tax Foreclosure	6,078.65	0.00	0.00	0.00	0.00	0.00%
R/E Deferrals	0.00	0.00	0.00	0.00	0.00	0.00%
Total Tax Revenues	8,838,725.25	8,792,707.22	9,619,713.52	9,655,705.06	(35,991.54)	100.37%
Motor Vehicle Excises	611,535.49	636,935.35	572,823.00	637,190.88	(64,367.88)	111.24%
Motor Vehicle Excise Refund	(14,194.91)	(13,476.89)	(10,250.00)	(19,911.78)	9,661.78	194.26%
Net Motor Vehicle Excise	597,340.58	623,458.46	562,573.00	617,279.10	(54,706.10)	109.72%
Boat Excise Taxes	7,855.67	6,055.42	5,404.00	7,637.25	(2,233.25)	141.33%
Boat Excise Refund	(367.42)	(52.67)	(154.00)	(56.75)	(97.25)	36.85%
Net Boat Excise	7,488.25	6,002.75	5,250.00	7,580.50	(2,330.50)	144.39%
Total Excise Tax Revenues	604,828.83	629,461.21	567,823.00	624,859.60	(57,036.60)	110.04%
Interest on Taxes/Excises	203,083.86	19,318.48	19,055.00	16,838.75	2,216.25	88.37%
Penalty - Demand Payments	4,487.40	4,018.15	3,945.00	3,970.05	(25.05)	100.63%
Payment In Lieu of Taxes	1,556.40	1,555.30	1,555.00	1,558.60	(3.60)	100.23%
Total Interest & Penalties	209,127.66	24,891.93	24,555.00	22,367.40	2,187.60	91.09%
Rubbish/Recycling Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Other Charges For Services *	11,544.18	7,800.98	6,566.00	10,628.12	(4,062.12)	161.87%
Total User Charges	11,544.18	7,800.98	6,566.00	10,628.12	(4,062.12)	161.87%
Fees **	29,097.00	30,975.70	28,038.00	32,665.00	(4,627.00)	116.50%
Cemetery Fees	3,200.00	7,250.00	3,075.00	9,350.00	(6,275.00)	304.07%
Ambulance Fees	147,272.78	200,157.38	145,440.00	156,846.06	(11,406.06)	107.84%
Rentals	383,593.95	409,684.29	266,767.54	441,001.08	(174,233.54)	165.31%
Total Fees & Rentals	563,163.73	648,067.37	443,320.54	639,862.14	(196,541.60)	144.33%
Alcoholic Beverage Licenses	7,150.00	8,700.00	8,800.00	8,800.00	0.00	100.00%
Other Licenses ***	13,050.00	12,479.50	12,000.00	13,148.00	(1,148.00)	109.57%
Permits****	96,718.50	123,463.60	47,074.00	99,467.25	(52,393.25)	211.30%
Beach Stickers	11,415.00	11,479.38	0.00	11,497.50	(11,497.50)	0.00%
Total Licenses & Permits	128,333.50	156,122.48	67,874.00	132,912.75	(65,038.75)	195.82%
Extra Elections State Revenue	546.00	1,276.00	0.00	1,614.11	(1,614.11)	100.00%
State Reimbursement - Taxes	27,960.00	28,723.00	28,727.00	27,977.00	750.00	97.39%
State Education Dist/Reimb	492,870.00	508,003.00	515,803.00	515,803.00	0.00	100.00%
Charter School Reimbursement	4,016.00	1,690.00	2,524.00	3,135.00	(611.00)	124.21%
State General Dist/Reimb	391,115.90	412,720.00	415,585.00	415,824.00	(239.00)	100.06%
Total Intergovmnt Revenues	916,507.90	952,412.00	962,639.00	964,353.11	(1,714.11)	100.18%

Town of Nahant
FY19 REVENUE REPORT

	2017 Actual REVENUES	2018 Actual REVENUES	2019 Budgeted REVENUES	2019 Actual REVENUES	2019 Remaining Budget	%
CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	
Total CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	
Fines & Forfeits*****	40,512.90	32,391.65	32,273.00	30,691.31	1,581.69	95.10%
Total Fines & Forfeits	40,512.90	32,391.65	32,273.00	30,691.31	1,581.69	95.10%
Sale of Inventory	7,268.00	2,576.00	0.00	3,150.00	(3,150.00)	100.00%
Total Sale of Inventory	7,268.00	2,576.00	0.00	3,150.00	(3,150.00)	100.00%
Earnings on Investments	2,408.84	4,937.72	945.00	8,008.87	(7,063.87)	847.50%
Total Earnings on Investment	2,408.84	4,937.72	945.00	8,008.87	(7,063.87)	847.50%
Other Miscellaneous Revenue	48,905.75	34,413.20	0.00	6,725.71	(6,725.71)	100.00%
Total Miscellaneous Revenue	48,905.75	34,413.20	0.00	6,725.71	(6,725.71)	100.00%
Interfund Transfer In Stabilization	0.00	0.00	0.00	0.00	0.00	0.00%
Interfund Transfer In Revolving Acct.	0.00	0.00	0.00	0.00	0.00	0.00%
Interfund Transfer In W/S Enterprise	205,683.00	211,854.00	218,211.00	218,211.00	0.00	100.00%
Total Interfund Transfer In	205,683.00	211,854.00	218,211.00	218,211.00	0.00	0.00%
TOTAL GENERAL FUNDS	11,577,009.54	11,497,635.76	11,943,920.06	12,317,475.07	(373,555.01)	103.13%
*Other Charges for Services=DPW Call-Outs, Other Charges for Services, Police Ins. Reports & FID Cards & BOA & Planning Board Fees.						
**Fees=Collection Fees, Lien Certs, Boat Storage & Reg, RMV Fees & Misc Fees.						
***Other Licenses=Dog Licenses & Misc Licenses.						
****Permits=Building, Electrical, Plumbing, Fire, Conservation, Burial, Alarm & Occupancy Permits.						
*****Fines & Forfeits=Parking, Court, Library, Dog Control & RMV Fines.						
Water/Sewer Enterprise Fund Beginning FY07						
Water Usage Charges	836,326.78	784,469.21	957,127.00	926,624.04	30,502.96	96.81%
Sewer Usage Charges	741,738.49	656,953.64	752,444.00	734,886.81	17,557.19	97.67%
Water Meters	2,450.00	3,525.00	500.00	1,475.00	(975.00)	100.00%
Tax Title Liens Redeemed	3,759.42	0.00	0.00	0.00	0.00	0.00%
Utility Liens Redeemed	43,843.53	70,390.52	0.00	44,464.87	(44,464.87)	100.00%
Earnings on Investments	339.63	89.23	100.00	669.44	(569.44)	669.44%
Other Charges for Services	400.00	1,580.00	0.00	250.00	(250.00)	100.00%
Penalties and Interest	8,479.70	9,082.71	0.00	10,491.35	(10,491.35)	100.00%
Transfer In - Capital (Rescind)	0.00	0.00	0.00	0.00	0.00	
Transfer In - Capital Vehicle Transfer	12,000.00	0.00	0.00	0.00	0.00	100.00%
Transfer In - Debt Shift	276,625.00	239,805.00	862,033.00	862,033.00	0.00	100.00%
Total Water/Sewer Enterprise Func	1,925,962.55	1,765,895.31	2,572,204.00	2,580,894.51	(8,690.51)	100.34%
Rubbish Enterprise Fund Beginning FY13						
Rubbish Charges	451,035.63	450,732.09	444,250.00	456,637.11	(12,387.11)	102.79%
Tax Title Liens Redeemed	1,258.00	0.00	0.00	0.00	0.00	0.00%
Utility Liens Redeemed	7,483.77	8,593.44	0.00	5,912.46	(5,912.46)	100.00%
Earnings on Investments	349.37	614.00	200.00	1,103.90	(903.90)	551.95%
Other Charges for Services	2,973.67	2,701.50	0.00	2,246.54	(2,246.54)	100.00%
Penalties and Interest	0.00	0.00	0.00	0.00	0.00	
Transfer In -	0.00	0.00	0.00	0.00	0.00	
Total Rubbish Enterprise Fund	463,100.44	462,641.03	444,450.00	465,900.01	(21,450.01)	104.83%
TOTAL INCLUDING ENTERPRISE F	13,966,072.53	13,726,172.10	14,960,574.06	15,364,269.59	(403,695.53)	102.70%

Revenue Details
June 2019

Type and Detail	2019 Budgeted Revenues	2019 Actual Revenues	2019 Remaining Budget	2019 Percentage Received
Other Charges for Services				
Public Works Call-Outs	\$0.00	\$0.00	\$0.00	
Other Charges for Services	\$1,371.00	\$2,110.00	(\$739.00)	153.90%
Police Insurance Reports/PS misc	\$5.00	\$500.00	(\$495.00)	10000.00%
Flu Shot Reimbursements	\$1,590.00	\$2,803.12	(\$1,213.12)	176.30%
Planning Board/BOA Charges	\$3,600.00	\$5,215.00	(\$1,615.00)	144.86%
Total Charges for Services	\$6,566.00	\$10,628.12	(\$4,062.12)	161.87%
Fees				
Tax Collection Fees	\$350.00	\$280.00	\$70.00	80.00%
Lien Certificates	\$2,700.00	\$2,200.00	\$500.00	81.48%
Boat Registration (Mooring Fees)	\$11,000.00	\$8,685.80	\$2,314.20	78.96%
Miscellaneous Fees	\$2,000.00	\$2,395.20	(\$395.20)	119.76%
Reg of Motor Vehicle Fees	\$4,500.00	\$4,020.00	\$480.00	89.33%
Health Fines	\$0.00	\$0.00	\$0.00	100.00%
Winter Waiver Applications	\$2,000.00	\$2,430.00	(\$430.00)	121.50%
Boat Storage	\$5,488.00	\$12,654.00	(\$7,166.00)	230.58%
Total Fees	\$28,038.00	\$32,665.00	(\$4,627.00)	116.50%
Other Licenses				
Dog Licenses	\$8,000.00	\$8,255.00	(\$255.00)	103.19%
Miscellaneous Licenses	\$4,000.00	\$4,893.00	(\$893.00)	122.33%
Total Other Licenses	\$12,000.00	\$13,148.00	(\$1,148.00)	109.57%
Permits				
Occupancy Permits	\$0.00	\$30.00	(\$30.00)	100.00%
Building Permits	\$28,749.00	\$71,618.00	(\$42,869.00)	249.11%
Electrical Permits	\$4,500.00	\$5,744.00	(\$1,244.00)	127.64%
Plumbing Permits	\$8,350.00	\$11,904.00	(\$3,554.00)	142.56%
Fire/Oil Permits	\$4,000.00	\$3,580.00	\$420.00	89.50%
Gun Permits	\$500.00	\$1,218.75	(\$718.75)	243.75%
Conservation Permits	\$500.00	\$4,242.50	(\$3,742.50)	848.50%
Burial Permits	\$150.00	\$180.00	(\$30.00)	120.00%
Smoking Permits	\$25.00	\$0.00	\$25.00	100.00%
Alarm Permits	\$300.00	\$950.00	(\$650.00)	316.67%
Total Permits	\$47,074.00	\$99,467.25	(\$52,393.25)	211.30%
Fines and Forfeits				
Parking Fines	\$20,673.00	\$16,670.00	\$4,003.00	80.64%
Parking Penalties	\$2,000.00	\$2,505.00	(\$505.00)	125.25%
Court Fines	\$300.00	\$2,847.50	(\$2,547.50)	949.17%
Library Fines	\$800.00	\$707.06	\$92.94	88.38%
Dog Control Fines	\$0.00	\$300.00	(\$300.00)	100.00%
Reg Motor Vehicles-Civil Fines	\$8,500.00	\$7,661.75	\$838.25	90.14%
Public Safety Misc.	\$0.00	\$0.00	\$0.00	0.00%
Total Fines and Forfeits	\$32,273.00	\$30,691.31	\$1,581.69	95.10%
Rentals				
Golf Course	\$75,000.00	\$95,849.36	(\$20,849.36)	127.80%
Other (Cell Tower Rentals)	\$60,000.00	\$99,312.90	(\$39,312.90)	165.52%
Military Housing Rentals	\$131,767.54	\$208,160.06	(\$76,392.52)	157.98%
Other Rentals	\$0.00	\$18,197.00	(\$18,197.00)	100.00%
Other (Fishermen)	\$0.00	\$4,000.00	(\$4,000.00)	100.00%
Dory Club	\$0.00	\$350.00	(\$350.00)	100.00%
Preservation Trust Valley Road Sc	\$0.00	\$5,000.00	(\$5,000.00)	100.00%
Oceanview Lease	\$0.00	\$10,031.76	(\$10,031.76)	100.00%
NLSS Lease	\$0.00	\$100.00	(\$100.00)	100.00%
Total Rentals	\$266,767.54	\$441,001.08	(\$174,233.54)	165.31%
Other Miscellaneous				
Elections	\$0.00	\$0.00	\$0.00	0.00%
Miscellaneous Revenue	\$0.00	\$6,725.71	(\$6,725.71)	100.00%
Restitution	\$0.00	\$0.00	\$0.00	0.00%
Tax Title Legal	\$0.00	\$0.00	\$0.00	0.00%
Premium-Sale of RANS	\$0.00	\$0.00	\$0.00	100.00%
Premium-Sale of BANS	\$0.00	\$0.00	\$0.00	100.00%
Class Action Fire Battery	\$0.00	\$0.00	\$0.00	0.00%
National Grid	\$0.00	\$0.00	\$0.00	0.00%
Total Misc. Revenue	\$0.00	\$6,725.71	(\$6,725.71)	100.00%

Reserve Fund Activity
Fiscal Year 2019
06/30/2019

Reserve Fund Beginning Balance					\$165,000.00
	Article #3 ATM 4/19				\$50,000.00
	Total Available				\$215,000.00
Reserve Fund Transfers					
FinCom Approval					
Date	Account	Account Number	Amount		
11/2/2018	Town Administrator Services	1.129.520.520000	\$24,000.00		
2/13/2019	Treasurer/Collector Salaries	1.145.510.511001	\$25,000.00		
2/20/2019	Selectmen Legal	1.122.520.530004	\$30,000.00		
2/20/2019	Advisory & Finance General Expense	1.131.520.520000	\$7,500.00		
3/14/2019	Fire Vehicle Repairs	1.220.520.524005	\$28,269.78		
6/6/2019	Election/Registration Services	1.162.520.520000	\$2,000.00		
6/6/2019	Selectmen Legal	1.122.520.530004	\$15,000.00		
6/25/2019	Selectmen Legal	1.122.520.530004	\$15,000.00		
Approved					
Reserve Fund Balance					\$146,769.78
					\$68,230.22

**Annual Town Meeting FY19 Transfers
of Funds 4/27/19**

Article #	Description	Transfers	Total
Sources of Funds:			
	Free Cash	14,911	14,911
	Overlay Surplus	66,477	66,477
	School Transportation	30,000	30,000
	School ENSAT Assessment (Technical)	13,727	13,727
	Employee Benefits	88,230	88,230
	Total General Fund Sources	213,345	213,345
Uses of Funds:			
3	FY 19 Transfers-Debt	48,256	48,256
3	FY 19 Transfers-Reserve Fund	50,000	50,000
3	FY 19 Transfers-Selectmen Expenses	25,000	25,000
3	FY 19 Transfers-IT Salaries and Expenses	18,089	18,089
4	FY 19 Snow and Ice	72,000	72,000
	Total General Fund Uses	213,345	213,345
		0	0

**Massachusetts Department of Revenue, Division of Local Services
Bureau of Accounts ~ Automated Statement of Indebtedness**

City/Town/District of : NAHANT

FY2019

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2018	+ New Debt Issued	- Retirements	= Outstanding June 30, 2019	Interest Paid in FY2019
Buildings	72,500.00		72,500.00	0.00	1,540.61
Departmental Equipment	0.00			0.00	
School Buildings	2,407,500.00		317,500.00	2,090,000.00	89,971.88
School - All Other	12,500.00		12,500.00	0.00	265.63
Sewer	7,500.00		7,500.00	0.00	159.38
Solid Waste	0.00		0.00	0.00	0.00
Other Inside	0.00		0.00	0.00	0.00

SUB - TOTAL Inside	\$2,500,000.00	\$0.00	\$410,000.00	\$2,090,000.00	\$91,937.50
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Long Term Debt Outside the Debt Limit	Outstanding July 1, 2018	+ New Debt Issued	- Retirements	= Outstanding June 30, 2019	Interest Paid in FY2019
Airport				0.00	
Gas/Electric Utility				0.00	
Hospital				0.00	
School Buildings				0.00	
Sewer	283,680.00		49,310.00	234,370.00	13,371.50
Solid Waste				0.00	
Water	659,990.30		131,710.00	528,280.30	0.00
Other Outside				0.00	

SUB - TOTAL Outside	\$943,670.30	\$0.00	\$181,020.00	\$762,650.30	\$13,371.50
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TOTAL Long Term Debt	\$3,443,670.30	\$0.00	\$591,020.00	\$2,852,650.30	\$105,309.00
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Please complete all sections of this report and return it to the Public Finance Section no later than September 30, 2018.

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: Brendan Carritte

Date: 9/26/2019

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: Deborah A. Waters

Date: 9/26/2019

Delivery By U.S. Mail

Phone/Fax

FedEx, UPS, Other Delivery

Public Finance Section
Division of Local Services
PO Box 9569
Boston MA 02114-9569

(617) 626-2399
(617) 626-4110
Fax (617) 626-3916

Public Finance Section
Division of Local Services
100 Cambridge St.
Boston MA 02114

**GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2019**

	General	Community Preservation	Coast Guard Houses	Capital Projects	Storm Riley	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	\$ 2,303,994	\$	\$	\$	\$	\$	\$ 2,303,994
Receivables, Net of Allowance for Uncollectible Amounts:							
Real Estate and Personal Property Taxes	172,738						172,738
Real Estate Tax Deferrals	189,517						189,517
Trash and Tax liens	87,683	1,691					89,374
Motor Vehicle and Other Excise Taxes	41,705	3,437					45,142
Community Preservation Surcharges							3,437
Parking Violations	13,050						13,050
Departmental and Other	27,676						27,676
Intergovernmental	0				1,209,750		1,209,750
Tax Foreclosures	0						0
Restricted Assets:							
Cash and Cash Equivalents		652,988		518,168	888,946	1,160,300	3,220,402
TOTAL ASSETS	<u>\$ 2,836,363</u>	<u>\$ 658,116</u>	<u>\$ 0</u>	<u>\$ 518,168</u>	<u>\$ 2,098,696</u>	<u>\$ 1,160,300</u>	<u>\$ 7,271,643</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Warrants Payable	\$ 405,139	\$ 814	\$	\$ 86,132	\$ 104,303	\$ 20,443	\$ 616,831
Accrued Payroll	106,919	243				5,310	112,472
Other Liabilities	10,455						10,455
Accrued Short-Term Interest	83,252						83,252
Short-Term Notes Payable			1,866,000	1,273,134	1,613,000		4,752,134
TOTAL LIABILITIES	<u>\$ 605,765</u>	<u>\$ 1,057</u>	<u>\$ 1,866,000</u>	<u>\$ 1,359,266</u>	<u>\$ 1,717,303</u>	<u>\$ 25,753</u>	<u>\$ 5,575,144</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable Revenue	\$ 500,904	\$ 5,127	\$	\$	\$ 1,209,750		\$ 1,715,781
FUND BALANCES:							
Nonspendable	0						
Restricted	0	651,932				25,150	677,082
Committed	721,611					1,109,397	1,761,329
Assigned	167,305						167,305
Unassigned	840,778		(1,866,000)	(841,098)	(828,357)		(2,694,677)
TOTAL FUND BALANCES	<u>1,729,694</u>	<u>651,932</u>	<u>(1,866,000)</u>	<u>(841,098)</u>	<u>(828,357)</u>	<u>1,134,547</u>	<u>(19,282)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,836,363</u>	<u>\$ 658,116</u>	<u>\$ 0</u>	<u>\$ 518,168</u>	<u>\$ 2,098,696</u>	<u>\$ 1,160,300</u>	<u>\$ 7,271,643</u>

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General	Community Preservation	Coast Guard Houses	Capital Projects	Storm Riley	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:							
Real Estate and Personal Property Taxes	\$ 9,656,188		\$	\$		\$	\$ 9,656,188
Motor Vehicle and Other Excise Taxes	624,860						624,860
Tax Liens	16,413						16,413
Payment in Lieu of Taxes	1,559						1,559
Community Preservation Surcharges	-	228,739					228,739
Charges for Services	2,110					201,690	203,800
Intergovernmental	1,256,960	104,916			39,584	775,847	2,177,307
Penalties and Interest on Taxes	20,809						20,809
Licenses and Permits	121,169						121,169
Fines and Forfeitures	30,691						30,691
Departmental and Other Contributions	671,614					166,506	838,120
Investment Income	8,583	6,857				1,394	16,834
TOTAL REVENUES	12,410,956	340,512	0	0	39,584	1,247,167	14,038,219
EXPENDITURES:							
Current:							
General Government	1,354,329	239,740				122,837	1,716,906
Public Safety	2,762,701			128,254		434,485	3,325,440
Education	4,065,292					264,163	4,329,455
Public Works	464,746			214,161	347,419	198,577	1,224,903
Health and Human Services	83,108					37,138	120,246
Culture and Recreation	287,562	186,826		100		95,704	570,192
Pension Benefits	834,826						834,826
Employee Benefits	934,405						934,405
Property and Liability Insurance	214,570						214,570
State and County Charges	128,930						128,930
Debt Service:							
Principal	340,000	62,500					402,500
Interest	234,611	1,328					235,939
TOTAL EXPENDITURES	11,705,080	490,394	0	342,515	347,419	1,152,904	14,038,312
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	705,876	(149,882)	0	(342,515)	(307,835)	94,263	(93)
OTHER FINANCING SOURCES (USES):							
Premium from Issuance of Bonds and Notes						70,082	70,082
Transfers In	218,211			303,000		15,000	536,211
Transfers Out	(1,102,033)						(1,102,033)
TOTAL OTHER FINANCING SOURCES (USES)	(883,822)	0	0	303,000	0	85,082	(495,740)
NET CHANGE IN FUND BALANCES	(177,946)	(149,882)	0	(39,515)	(307,835)	179,345	(495,833)
FUND BALANCES AT BEGINNING OF YEAR	1,907,640	801,814	(1,866,000)	(801,583)	(520,522)	955,202	476,551
FUND BALANCES AT END OF YEAR	\$ 1,729,694	\$ 651,932	\$ (1,866,000)	\$ (841,098)	\$ (828,357)	\$ 1,134,547	\$ (19,282)

**BUSINESS TYPE
STATEMENT OF NET
POSITION
June 30, 2018**

	2019 Business-Type <u>Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,237,219
Restricted cash and cash equivalents	3,793,200
Receivables, net of allowance for uncollectible amounts:	
Tax and utility liens	29,979
Water	208,671
Sewer	173,372
Trash	12,763
Cash and cash equivalents	_____
Total current assets	5,455,204
Noncurrent assets:	
Capital assets, net of accumulated depreciation	6,146,875
Total noncurrent assets	6,146,875
Total assets	11,602,079
DEFERRED OUTFLOWS OF RESOURCES	
Related to Pensions	162,359
LIABILITIES	
Current liabilities:	
Warrants payable	164,387
Accrued payroll	9,134
Accrued interest	111,270
Compensated absences	3,600
Total OPEB Liability	0
Short-term notes payable	5,030,400
Long-term bonds and notes payable	181,020
Total current liabilities	5,499,811
Noncurrent liabilities:	
Compensated absences	32,400
Total OPEB obligation	281,125
Net Pension liability	875,960
Long-term bonds and notes payable	581,630
Total noncurrent liabilities	1,771,115
Total liabilities	7,270,926
DEFERRED INFLOW OF RESOURCES	
Related to Pensions	49,246
NET POSITION	
Net investments in capital assets	4,147,025
Unrestricted	297,241
Total net position	\$ 4,444,266

BUSINESS-TYPE FUNDS
CHANGES IN NET
POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Business-Type - Water/Sewer and Rubbish

	<u>2019</u>	<u>2018</u>
<u>REVENUES</u>		
Program Revenues:		
Charges for services	2,195,230	2,019,595
Operating grants and contributions	3,556	2,204
Capital gains and contributions		
TOTAL REVENUES	<u>2,198,786</u>	<u>2,021,799</u>
<u>EXPENSES</u>		
Water/Sewer	2,255,683	1,951,217
Rubbish	415,010	394,181
TOTAL EXPENDITURES	<u>2,670,693</u>	<u>2,345,398</u>
Change in net position before transfers	(471,907)	(323,599)
Transfers, net	565,822	(24,549)
Change in net assets	93,915	(348,148)
Net position-beginning of year as restated	<u>4,350,351</u>	<u>4,698,499</u>
Net position-end of year	<u>4,444,266</u>	<u>4,350,351</u>

APPROPRIATIONS
FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
General Government						
Moderator						
General Expenses	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen						
Salaries/Wages	1.00	2.00	\$3.00	0.00	3.00	0.00%
General Expenses	2,253.45	2,397.60	\$4,400.00	2,805.39	1,594.61	63.76%
Town Warrant Report	2,895.00	3,329.25	\$3,000.00	0.00	3,000.00	0.00%
Professional Services	93,445.55	136,424.58	\$123,294.00	122,603.35	690.65	99.44%
FY 18 Professional DEP		7,280.94				
FY 19 Encumbrance Legal			\$17,000.00	17,000.00	0.00	100.00%
Town Administrator						
Salaries/Wages	238,955.00	308,914.67	219,857.00	219,857.00	0.00	100.00%
Health Inspector	10,341.00	10,445.00	\$10,654.00	10,654.00	0.00	100.00%
Assistant Health Inspector	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	3,361.00	3,395.00	\$3,463.00	3,463.00	0.00	100.00%
Health Assistant	0.00	0.00	\$0.00	0.00	0.00	
Town Physician	0.00	0.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	0.00	0.00	\$500.00	0.00	500.00	0.00%
General Expenses	24,299.85	33,509.94	\$12,150.00	9,397.71	2,752.29	77.35%
Capital Outlay-Copier	1,662.30	1,072.98	\$2,900.00	0.00	2,900.00	0.00%
Finance Committee						
General Expenses	6,700.11	14,116.75	\$9,500.00	6,365.00	3,135.00	67.00%
Town Accountant						
Salary	163,599.00	165,274.00	\$169,248.00	169,248.00	0.00	100.00%
General Expenses	9,577.25	9,197.36	\$9,217.00	5,646.83	3,570.17	61.27%
FY 17 Encumbrance	4,000.00	0.00		0.00	0.00	0.00%
FY 18 Encumbrance		3,500.00	\$0.00	0.00	0.00	
FY 19 Encumbrance			\$3,500.00	3,500.00	0.00	100.00%
Assessors						
Salaries/Wages	77,818.00	79,453.00	\$82,124.62	82,124.62	0.00	100.00%
Part Time Wages	13,476.00	11,009.13	\$10,611.24	8,060.00	2,551.24	75.96%
Prior Year Bill	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	52,523.57	53,257.64	\$54,268.14	54,268.14	0.00	100.00%
FY 17 Encumbrance	8,190.00					
FY 19 Encumbrance			\$500.00	500.00	0.00	100.00%
Treasurer/Collector						
Salaries/Wages	124,890.20	151,823.39	\$124,306.00	124,301.57	4.43	100.00%
General Expenses	42,013.87	45,729.21	\$54,750.00	45,091.80	9,658.20	82.36%
Capital-Copier		1,234.35	\$1,400.00	1,395.15	4.85	99.65%
Town Counsel						
Services	51,659.61	35,000.00	\$55,000.00	55,000.00	0.00	100.00%
Town Hall						
Salaries/Wages	30,254.78	29,339.17	\$30,562.00	29,138.80	1,423.20	95.34%
General Expenses	41,232.18	41,412.00	50,820.00	47,224.27	3,595.73	92.92%
Capital	1,261.33		1,400.00	1,400.00	0.00	100.00%
FY 18 Encumbrance		13.35				
Information Technology						
General Expenses	129,566.00	119,085.73	\$181,000.00	171,367.49	9,632.51	94.68%
FY 17 Encumbrance	991.79					
FY 18 Encumbrance		455.00				
FY 19 Encumbrance			\$30,000.00	30,000.00	0.00	100.00%
Town Clerk						
Salaries/Wages	59,135.00	64,753.13	\$67,338.57	58,353.66	8,984.91	86.66%
General Expenses	3,841.07	4,983.28	\$8,517.43	8,517.43	0.00	100.00%
Capital		1,234.35	\$1,400.00	1,395.15	4.85	99.65%
FY 19 Encumbrance			\$1,307.45	1,307.45	0.00	100.00%
Election/Registration						
Salaries/Wages	6,758.50	6,686.50	\$4,913.28	4,877.67	35.61	99.28%
General Expenses	6,063.66	6,240.17	\$7,482.72	7,482.72	0.00	100.00%
Prior Year Bill		852.06				
FY 19 Encumbrance			\$799.15	799.15	0.00	100.00%
Conservation Commission						
General Expenses	16.65	493.00	\$760.00	760.00	0.00	100.00%
Planning Board						
Purchase of Services	1,255.14	2,648.30	\$2,400.00	1,924.18	475.82	80.17%
FY 14 Encumbrance						
General Expenses	51.13	0.00	\$250.00	0.00	250.00	0.00%
Zoning/Board of Appeals						
General Expenses	2,149.14	2,895.30	\$2,900.00	2,673.10	226.90	92.18%
FY 18 Encumbrance		370.50				
Total General Government	1,214,238.13	1,357,828.63	\$1,364,556.60	1,308,502.63	56,053.97	95.89%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Public Safety						
Police Department						
Administrative Salaries/Wages	\$162,983.00	\$168,204.50	\$172,182.00	\$172,182.00	0.00	100.00%
Police Salaries/Wages	\$1,101,906.15	\$1,137,887.59	\$1,193,316.00	\$1,133,704.31	59,611.69	95.00%
General Expenses	140,307.61	147,303.03	\$150,250.00	147,381.47	2,868.53	98.09%
Capital Outlay	0.00	65,500.00	\$39,900.00	39,900.00	0.00	100.00%
Public Safety - Debt Service						
Total Police Department	1,405,196.76	1,518,895.12	\$1,555,648.00	1,493,167.78	62,480.22	95.98%
Fire Department						
Fire Salaries/Wages	1,001,064.10	950,938.81	\$923,332.00	854,925.06	68,406.94	92.59%
FY 19 Encumbrance Salaries			\$16,766.33	16,766.33	0.00	100.00%
General Expenses	139,764.39	165,648.65	\$146,044.00	137,221.51	8,822.49	93.96%
FY 19 Encumbrance Expenses			\$2,559.35	2,559.35	0.00	100.00%
Prior Year Bill						
Capital Outlay	24,000.00	17,961.95	\$18,800.00	12,729.29	6,070.71	67.71%
Total Fire Department	1,164,828.49	1,134,549.41	\$1,107,501.68	1,024,201.54	83,300.14	92.48%
<i>Total Police & Fire</i>	<i>2,570,025.25</i>	<i>2,653,444.53</i>	<i>\$2,663,149.68</i>	<i>2,517,369.32</i>	<i>145,780.36</i>	<i>94.53%</i>
Inspectional Services						
Salary	16,782.00	16,950.00	\$17,459.00	17,459.00	0.00	100.00%
Building Inspection						
Salary	10,963.00	11,073.00	\$11,294.00	11,294.00	0.00	100.00%
Assistant	5,350.00	5,404.00	\$5,512.00	5,512.00	0.00	100.00%
Training	0.00	0.00	\$960.00	0.00	960.00	0.00%
General Expenses	5,532.16	6,473.09	\$7,707.00	6,109.98	1,597.02	79.28%
Plumbing/Gas Inspection						
Salary	4,039.00	4,079.00	\$4,161.00	4,161.00	0.00	100.00%
Assistant	2,084.00	2,105.00	\$2,148.00	2,148.00	0.00	100.00%
Training	320.00	240.00	\$960.00	320.00	640.00	33.33%
General Expenses	674.24	659.00	\$748.00	748.00	0.00	100.00%
Wiring Inspection						
Salary	4,039.00	4,079.00	\$4,161.00	4,161.00	0.00	100.00%
Assistant	2,084.00	2,105.00	\$2,148.00	2,148.00	0.00	100.00%
Training	0.00	0.00	\$960.00	240.00	720.00	25.00%
General Expenses	910.69	1,669.00	\$1,669.00	1,503.45	165.55	90.08%
Civil Defense						
Salary	6,178.00	6,400.00	\$6,366.00	6,366.00	0.00	100.00%
General Expenses	2,664.71	3,239.41	\$3,850.00	3,117.97	732.03	80.99%
Animal Control						
Salaries/Wages	9,500.00	9,595.00	\$9,787.00	9,787.00	0.00	100.00%
Assistant Wages	0.00	0.00	\$0.00	0.00	0.00	
Purchase of Services	652.54	841.56	\$1,233.00	797.92	435.08	64.71%
Gas/Vehicle Maintenance	1,323.64	691.71	\$1,516.00	641.44	874.56	42.31%
General Expenses	809.33	744.70	\$1,051.00	1,050.28	0.72	99.93%
Parking Clerk						
General Expenses	5,369.07	11,469.10	\$13,561.00	12,843.67	717.33	94.71%
Prior Year Bill		6,309.00				
Harbormaster						
Salary	1,384.00	1,398.00	\$1,426.00	1,426.00	0.00	100.00%
Assistant	1,850.00	1,869.00	\$1,869.00	1,869.00	0.00	100.00%
General Expenses	6,307.60	3,918.27	\$7,280.00	5,082.00	2,198.00	69.81%
Capital		4,340.00				
Wharfinger						
Salary	1,384.00	1,398.00	\$1,426.00	1,426.00	0.00	100.00%
Assistant	464.00	468.00	\$480.00	479.00	1.00	99.79%
General Expenses	1,334.38	1,738.15	\$1,752.00	1,375.71	376.29	78.52%
Capital			\$1,500.00	0.00	1,500.00	0.00%
Ocean Rescue						
Training Wages	0.00	0.00	\$0.00	0.00	0.00	
Professional Services	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	0.00	0.00	\$0.00	0.00	0.00	
<i>Total Other Public Safety.</i>	<i>91,999.36</i>	<i>109,255.99</i>	<i>\$112,984.00</i>	<i>102,066.42</i>	<i>10,917.58</i>	<i>90.34%</i>
Total Public Safety	2,662,024.61	2,762,700.52	\$2,776,133.68	2,619,435.74	156,697.94	94.36%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Education System						
School Department						
Tuition - SPED	300,858.85	325,241.77	\$392,935.00	328,838.72	64,096.28	83.69%
Tuition - Swampscott	1,350,000.00	1,397,250.00	\$1,449,647.00	1,449,647.00	0.00	100.00%
Prior Year Bills	0.00	0.00	\$0.00	0.00	0.00	
Johnson School Budget	\$1,656,237.22	\$1,717,401.99	\$1,722,718.00	\$1,695,263.91	27,454.09	98.41%
<i>School Appropriation</i>	<i>3,307,096.07</i>	<i>3,439,893.76</i>	<i>3,565,300.00</i>	<i>3,473,749.63</i>	<i>91,550.37</i>	<i>97.43%</i>
Transportation/SPED	57,440.00	18,325.00	\$84,579.00	26,605.50	57,973.50	31.46%
Transportation/Regular	152,280.00	152,280.00	\$152,280.00	121,372.83	30,907.17	79.70%
<i>Total Transportation</i>	<i>209,720.00</i>	<i>170,605.00</i>	<i>\$236,859.00</i>	<i>147,978.33</i>	<i>88,880.67</i>	<i>62.48%</i>
School - Debt Service	436,145.83	420,404.39	\$378,200.00	377,682.50	517.50	99.86%
Assessments:						
Essex Agriculture Tech	0.00	0.00	\$0.00	0.00	0.00	
Essex NS Agriculture Tech	94,229.00	160,572.00	\$152,731.00	152,507.00	224.00	99.85%
Total Education System	4,047,190.90	4,191,475.15	4,333,090.00	4,151,917.46	181,172.54	95.82%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	6,855.00	537.05	\$7,019.00	6,700.39	318.61	95.46%
General Expenses	2,069.63	773.65	\$2,300.00	2,300.00	0.00	100.00%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal DPW Administration</i>	\$8,924.63	\$1,310.70	\$9,319.00	\$9,000.39	\$318.61	96.58%
Highways/Streets/Parks/Beaches						
Salaries/Wages	112,266.78	96,730.92	\$109,829.17	107,652.68	2,176.49	98.02%
	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	148,595.33	137,503.55	\$150,028.13	147,449.95	2,578.18	98.28%
Capital Outlay		6,000.00	\$6,000.00	0.00	6,000.00	
<i>Subtotal Highways/Streets/B/P</i>	260,862.11	240,234.47	\$265,857.30	255,102.63	10,754.67	95.95%
Snow & Ice						
Snow & Ice	174,506.29	101,995.82	\$30,000.00	57,125.87	(27,125.87)	190.42%
Beaches & Parks						
Salaries/Wages	47,402.76	45,619.16	\$50,871.22	50,871.22	0.00	100.00%
General Expenses	23,551.34	19,718.22	\$23,945.91	23,945.91	0.00	100.00%
FY 18 Encumbrance		951.41	\$580.00	580.00	0.00	100.00%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Beaches & Parks</i>	70,954.10	66,288.79	\$75,397.13	75,397.13	\$0.00	100.00%
Cemetery						
Salaries/Wages	33,071.06	28,142.88	\$33,458.70	33,458.70	0.00	100.00%
General Expenses	8,756.81	9,991.31	\$8,253.87	8,253.87	0.00	100.00%
FY 18 Encumbrance		1,198.93	\$0.00	0.00	0.00	
FY 14 Encumbrance Capital	0.00	0.00	\$0.00	0.00	0.00	
Capital Outlay	1,200.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Cemetery</i>	43,027.87	39,333.12	\$41,712.57	41,712.57	0.00	100.00%
Overhead Operations						
General Expenses	10,678.43	13,083.35	\$10,600.00	10,117.19	482.81	95.45%
Capital Outlay	3,974.99	2,500.00	\$2,500.00	1,338.36	1,161.64	53.53%
Public Works - Debt Service	2,353.46	2,324.03	\$36,300.00	10,060.44	26,239.56	27.71%
FY19 - Debt Service Encumbered			\$0.00	0.00	0.00	
<i>Subtotal DPW Overhead</i>	17,006.88	17,907.38	\$49,400.00	21,515.99	27,884.01	43.55%
Total Public Works Department	575,281.88	467,070.28	471,686.00	459,854.58	11,831.42	97.49%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Culture/Recreation						
Council on Aging						
Salaries/Wages	35,881.41	37,877.55	\$37,155.61	36,617.44	538.17	98.55%
General Expenses	19,533.59	19,078.07	\$20,458.39	16,062.08	4,396.31	78.51%
Capital Outlay						
Veteran's Agent						
Salaries/Wages	6,380.00	6,444.00	\$8,000.00	8,000.00	0.00	100.00%
General Expenses	28,363.88	19,708.60	\$39,100.00	21,300.76	17,799.24	54.48%
Library						
Salaries/Wages/Gen. Expense	215,936.41	218,683.00	\$222,558.00	212,771.54	9,786.46	95.60%
FY 15 Encumbrance						
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
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	2,880.00	2,880.00	\$2,880.00	2,880.00	0.00	100.00%
Memorial Day Committee						
General Expenses	5,740.00	7,090.61	\$7,500.00	2,854.94	4,645.06	38.07%
Fourth of July Committee						
General Expenses	1,256.57	1,730.74	\$2,215.00	330.00	1,885.00	14.90%
FY 18 Encumbrance		958.43				
Beautification Committee						
General Expenses	1,919.09	1,982.86	\$2,122.00	1,327.13	794.87	62.54%
FY 18 Encumbrance		78.99				
Personnel Committee						
General Expenses	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses						
General Expenses	51,490.45	47,462.13	\$91,000.00	90,975.95	24.05	99.97%
Total Culture/Recreation	376,076.40	370,669.98	\$439,684.00	399,814.84	39,869.16	90.93%
General Debt Service						
Actual Debt Service	59,903.25	124,570.02	\$102,322.23	96,002.57	6,319.66	93.82%
Encumbered Debt - FY19			\$0.00	0.00	0.00	
Total Debt Service	59,903.25	124,570.02	\$102,322.23	96,002.57	6,319.66	93.82%
Total Operation Cost	8,934,715.17	9,274,314.58	\$9,487,472.51	9,035,527.82	451,944.69	95.24%

FY 20 EXPENDITURE REPORT	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Intergovernmental						
Cherry Sheet						
State Assessments	90,117.00	92,341.00	\$94,654.00	101,596.00	(6,942.00)	107.33%
Charter School Assessments	26,494.00	27,904.00	\$29,688.00	105,413.00	(75,725.00)	355.07%
School Choice Assessment	0.00	8,685.00	\$9,283.00	10,267.00	(984.00)	110.60%
<i>Total Intergovernmental</i>	<i>116,611.00</i>	<i>128,930.00</i>	<i>\$133,625.00</i>	<i>217,276.00</i>	<i>(83,651.00)</i>	<i>162.60%</i>
Other Expenses						
Unemployment Compensation	129.91	0.00	\$11,033.00	0.00	11,033.00	
FY 16 Encumbrance Unemploy	0.00	0.00	\$0.00	0.00	0.00	0.00%
Life Insurance	1,545.85	1,292.15	\$2,000.00	1,311.70	688.30	65.59%
Health Insurance	816,170.12	825,216.65	\$894,500.00	766,114.49	128,385.51	85.65%
Medicare Taxes	74,570.28	80,270.99	\$86,300.00	78,169.44	8,130.56	90.58%
Essex County Retirement	786,196.00	834,826.00	\$876,067.00	876,067.00	0.00	100.00%
Pension/Annuity	0.00	0.00	\$0.00	0.00	0.00	0.00%
Retirement Account	0.00	0.00	\$5,500.00	5,373.51	126.49	0.00%
Insurance Committee Expenses	234,960.54	242,195.00	\$252,892.00	215,752.00	37,140.00	85.31%
<i>Total Miscellaneous</i>	<i>1,913,572.70</i>	<i>1,983,800.79</i>	<i>2,128,292.00</i>	<i>1,942,788.14</i>	<i>185,503.86</i>	<i>91.28%</i>
Total Before RF & Articles	10,964,898.87	11,387,045.37	\$11,749,389.51	11,195,591.96	553,797.55	95.29%
Reserve Funds						
Base Appropriation *	0.00	0.00	\$171,792.00	0.00	171,792.00	0.00%
<i>Total Reserve Fund</i>	<i>0.00</i>	<i>0.00</i>	<i>171,792.00</i>	<i>0.00</i>	<i>171,792.00</i>	<i>0.00%</i>
<i>Military Houses \$35,000, Selectmen Professional Services \$25,000, IT Services \$10,000, Police Salaries \$45,000</i>						
Total General Funds	10,964,898.87	11,387,045.37	\$11,921,181.51	11,195,591.96	725,589.55	93.91%
Interfund Transfers-Out						
Transfer to Stabilization Fund	\$0.00	\$0.00	\$100,000.00	\$100,000.00	0.00	100.00%
Transfer to Fire Dispatch Capital		2,500.00	\$0.00	0.00	0.00	
Transfer to W/S Enterprise Fund De	239,805.00	862,033.00	\$830,318.00	830,318.00	0.00	100.00%
Transfer to W/S Enter Fd Vehicle	0.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Fire Temp Structure	0.00	0.00	\$25,000.00	25,000.00	0.00	100.00%
Transfer to Wharf Insurance Special	12,000.00	15,000.00	\$25,000.00	25,000.00	0.00	100.00%
OPEB Stabilization Fund	0.00	0.00	\$25,000.00	25,000.00	0.00	100.00%
Transfer to FEMA			\$425,000.00	425,000.00	0.00	100.00%
Debt Paydown-Police HVAC		21,000.00	\$10,500.00	10,500.00	0.00	100.00%
Debt Paydown-Drainage			\$16,834.00	16,834.00	0.00	100.00%
Debt Paydown-Gas Pumps	21,500.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Paving	90,000.00	53,000.00	\$110,000.00	110,000.00	0.00	100.00%
Debt Paydown-Dump Trucks	25,000.00	31,000.00	\$49,500.00	49,500.00	0.00	100.00%
Debt Paydown-Fire Vehicle Match	0.00	0.00	\$16,000.00	16,000.00	0.00	100.00%
Debt Paydown-Utility Tractor	\$7,000.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-School Computers	\$11,500.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-SB Dunes	\$12,000.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-Fire Dispatch	\$16,000.00	\$16,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-40 Steps Revetment	0.00	\$32,000.00	\$31,000.00	\$31,000.00	0.00	100.00%
Debt Paydown-School Security Door	\$19,000.00	\$6,000.00	\$3,000.00	\$3,000.00	0.00	100.00%
Debt Paydown-Police Vehicle	\$20,000.00	\$10,000.00	\$9,400.00	\$9,400.00	0.00	100.00%
Debt Paydown-Ambulance	\$71,000.00	\$39,000.00	\$39,000.00	\$39,000.00	0.00	100.00%
Debt Paydown-Radio Upgrade	\$30,000.00	\$14,500.00	\$14,000.00	\$14,000.00	0.00	100.00%
<i>Total Transfers-Out</i>	<i>574,805.00</i>	<i>1,102,033.00</i>	<i>1,729,552.00</i>	<i>1,729,552.00</i>	<i>0.00</i>	<i>100.00%</i>
TOTAL APPROPRIATIONS	11,539,703.87	12,489,078.37	13,650,733.51	12,925,143.96	725,589.55	94.68%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
FY 20 Revenue Budget Variance:						
FY 20 Revenue Budget		\$12,765,231.00				
FY 19 Encumbrances	\$167,304.51					
FY 20 Use of Free Cash ATM 4/19	\$718,198.00					
FY 20 Use of Overlay ATM 4/19	\$0.00					
FY 20 Use Free Cash ATM 5/20	\$0.00					
FY 20 Use of Overlay ATM 5/20	\$0.00					
Total Other Sources Used		\$885,502.51				
FY 16 9 C State Aid Reductions						
Total Appropriation Budget				\$13,650,733.51		
**** Encumbrances:						
Fire-Salaries	\$16,766.33					
Fire-Vehicle Repairs	\$785.92					
Fire-Services	\$1,773.43					
Town Accountant-Services	\$3,500.00					
Assessors-Services	\$500.00					
Election/Registration Services	\$799.15					
Beaches & Parks Beach Water Test	\$580.00					
Data Processing Expenses	\$30,000.00					
Town Clerk-Services	\$1,307.45					
Selectmen Legal	\$17,000.00					
Debt	\$94,292.23					
Total FY 19 Encumbrances		\$167,304.51				
***** Free Cash Usage 4/27/19 for FY 20 Omnibus:						
Town Administrator-Capital	\$2,900.00					
Treasurer's Capital	\$1,400.00					
Town Clerk's	\$1,400.00					
Police Capital	\$39,900.00					
Fire Capital	\$18,800.00					
Wharfinger Capital	\$1,500.00					
DPW Overhead Capital-Equipment	\$8,500.00					
Veterans' Services 75% Vet Benefits	\$27,000.00					
Debt Pay Downs-Omnibus	\$194,014.00					
School Budget-Omnibus	\$422,784.00					
Total Free Cash Usage 4/19 for FY20 Budget				\$718,198.00		
***** Free Cash Usage 5/20 for FY 20:						
Article 4 Snow & Ice	\$0.00					
Article 7 Prior Year Bills Parking	\$0.00					
Fire Dispatch Capital Art#23	\$0.00					
Total Free Cash Usage 5/20 for FY20 Budget				\$0.00		
FY 20 Use of Overlay Surplus 5/19 ATM:						
School Budget-Omnibus	\$0.00					
Total Use of Overlay Surplus FY 20 5/19 ATM				\$0.00		
FY 20 Use of Overlay Surplus 5/20 ATM:						
Article 3 Transfers	\$0.00					
Article 4 Snow & Ice	\$0.00					
Total Use of Overlay Surplus FY 20 5/20 ATM				\$0.00		

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Water/Sewer Enterprise						
Beginning FY 07						
FY 20 EXPENDITURE REPORT				147,153.78		
Sewer Division						
Salaries/Wages	178,994.89	184,233.98	\$215,679.00	201,922.50	13,756.50	93.62%
General Expenses	135,600.77	172,960.93	\$147,153.78	147,153.78	0.00	100.00%
FY 18 Encumbrance	0.00	910.59	\$0.00	0.00	0.00	
Lynn Water & Sewer	260,897.25	297,580.38	\$334,659.22	334,659.22	0.00	100.00%
Capital Outlay	2,296.56	0.00	\$30,000.00	28,086.70	1,913.30	
Sewer - Debt Service	96,751.94	100,257.55	\$101,394.00	0.00	101,394.00	0.00%
FY17 Encumbered Sewer - Debt S	26,800.00					
FY18 Encumbered Sewer - Debt Service		11,343.06				
FY19 Encumbered Sewer - Debt Service			\$463,622.00	193,395.46	270,226.54	41.71%
Subtotal Sewer	701,341.41	767,286.49	\$1,292,508.00	905,217.66	387,290.34	70.04%
Water Division						
Salaries/Wages	169,532.73	156,870.06	\$193,520.00	178,201.14	15,318.86	92.08%
General Expenses	69,678.58	73,410.52	\$93,689.00	73,235.79	20,453.21	78.17%
MWRA Assessment	537,696.00	496,315.00	\$505,132.00	457,189.34	47,942.66	90.51%
FY 18 Encumbrance		211.35			0.00	
Capital Outlay	2,210.16	0.00	\$30,000.00	24,771.72	5,228.28	
Water - Debt Service	145,110.00	131,710.00	\$169,904.00	114,614.25	55,289.75	67.46%
FY18 Encumbered Sewer - Debt Service		13,400.00				
FY19 Encumbered Sewer - Debt Service			\$19,995.00	19,986.00	9.00	99.95%
Subtotal Water	924,227.47	871,916.93	\$1,012,240.00	867,998.24	144,241.76	85.75%
Transfers-Out General Fund	211,854.00	218,211.00	\$219,327.00	219,327.00	0.00	100.00%
Transfers-Out Stabilization Fund-W/S						
Transfers-Out Capital Projects	0.00	195,200.00	\$565,011.00	565,011.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	30,000.00	0.00	\$0.00	0.00	0.00	0.00%
Subtotal Transfers-Out	241,854.00	413,411.00	\$784,338.00	784,338.00	0.00	100.00%
Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Subtotal Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Totals W/S Enterprise Fund	1,867,422.88	2,052,614.42	3,129,436.00	2,557,553.90	571,882.10	81.73%

Indirect

Health Insurance	\$62,087.00
FICA	\$6,972.00
Pensions	\$59,739.00
Workers' Comp Ins.	\$7,816.00
Property Insurance	\$33,386.00
Accounting/Collecting Dept.	\$18,032.00
Audit	\$4,425.00
Clerical	\$26,870.00
Subtotal	\$219,327.00

FY 20 W/S Revenue Budget Variance:

FY 20 W/S Revenue Budget	\$2,639,828.00
FY 19 Encumbrance	\$489,608.00
FY 19 Use of Available Funds 4/18 *****	\$0.00
FY 20 Use of Available Funds 4/19	\$0.00
Total W/S Appropriation Budget	3,129,436.00

******* Available Funds Usage 4/19 for FY 20:**

Article # ATM Rate Stabilization from Fund Balance	<u>0</u>
Total Available Funds Usage 4/19 for FY20 Budget	0
***** Available Funds Usage 4/19 for FY 20:	
Article #10 4/19 ATM Use of R/E Roads 30K	<u>0</u>
Total Available Funds Usage 4/19 for FY20 Budget	0

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Rubbish Enterprise						
Beginning FY 13						
FY 20 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	54,400.57	45,240.11	\$58,581.00	43,525.45	15,055.55	74.30%
General Expenses	31,518.46	51,351.25	\$64,163.08	53,328.95	10,834.13	83.11%
Encumbrance**** Services	0.00	0.00	\$0.00	0.00	0.00	
Household Collection	300,047.45	318,013.68	\$334,136.92	334,136.92	0.00	100.00%
Rubbish - Debt Service	897.50	519.20			0.00	
Debt Paydown-Compost Site Tran:	32,000.00	28,000.00			0.00	
Transfer-Out DPW TRUCK Art 22	10,500.00	0.00	\$0.00	0.00	0.00	
Transfer-Out Compost Site	10,000.00	50,000.00	\$0.00	0.00	0.00	
Subtotal Rubbish	\$439,363.98	\$493,124.24	\$456,881.00	\$430,991.32	25,889.68	94.33%

FY 20 Rubbish Revenue Budget Variance:

FY 20 Rubbish Revenue Budget	\$444,450.00
FY 20 Use of Available Funds 4/18 Rate Stabilization Art 12 4/18	\$12,431.00
FY 19 Encumbrance	\$0.00
FY20 Compost Site Art12 5/20 ATM	\$0.00
	<u>456,881.00</u>