

**APPROPRIATIONS**  
**FY 13 EXPENDITURE REPORT**

|                                 | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>General Government</b>       |                               |                               |                               |                               |                            |                               |                              |               |
| Moderator                       |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$60.00                    | 0.00                          | 60.00                        | 0.00%         |
| Selectmen                       |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 2.00                          | 2.00                          | 2.00                          | 2.00                          | \$3.00                     | 0.00                          | 3.00                         | 0.00%         |
| General Expenses                | 4,399.70                      | 4,145.28                      | 2,852.32                      | 3,428.29                      | \$4,900.00                 | 2,000.33                      | 2,899.67                     | 40.82%        |
| Town Warrant Report             | 2,425.00                      | 2,500.00                      | 2,419.88                      | 1,624.59                      | \$2,600.00                 | 0.00                          | 2,600.00                     | 0.00%         |
| Professional Services           | 43,417.53                     | 34,207.65                     | 46,278.07                     | 61,974.26                     | \$43,250.00                | 32,484.82                     | 10,765.18                    | 75.11%        |
| FY 12 Encumbrance****           |                               |                               |                               |                               | \$1,200.00                 | 1,200.00                      | 0.00                         | 100.00%       |
| Town Administrator              |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 199,142.00                    | 204,805.00                    | 205,820.00                    | 180,724.29                    | 158,439.00                 | 74,523.69                     | 83,915.31                    | 47.04%        |
| Health Inspector                | 8,961.00                      | 8,961.00                      | 8,961.00                      | 8,961.00                      | \$9,230.00                 | 4,615.02                      | 4,614.98                     | 50.00%        |
| Assistant Health Inspector      | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$500.00                   | 0.00                          | 500.00                       | 0.00%         |
| Public Health Nurse             | 2,600.00                      | 2,600.00                      | 2,600.00                      | 2,600.00                      | \$3,000.00                 | 1,500.00                      | 1,500.00                     | 50.00%        |
| Health Assistant                | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$500.00                   | 245.08                        | 254.92                       | 49.02%        |
| Town Physician                  | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| ADA Coordinator                 | 500.00                        | 500.00                        | 500.00                        | 500.00                        | \$500.00                   | 0.00                          | 500.00                       | 0.00%         |
| General Expenses                | 3,387.18                      | 3,108.33                      | 4,010.73                      | 4,707.62                      | \$6,960.00                 | 2,554.16                      | 4,405.84                     | 36.70%        |
| Capital Outlay-Copier           | 2,100.00                      | 1,773.00                      | 2,411.00                      | 0.00                          | \$2,500.00                 | 0.00                          | 2,500.00                     | 0.00%         |
| Finance Committee               |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 9,879.18                      | 4,963.48                      | 5,992.60                      | 6,298.86                      | \$7,152.00                 | 152.00                        | 7,000.00                     | 2.13%         |
| Town Accountant                 |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                          | 80,390.00                     | 82,802.00                     | 83,272.00                     | 94,213.00                     | \$97,698.00                | 49,090.40                     | 48,607.60                    | 50.25%        |
| General Expenses                | \$434.84                      | \$3,476.47                    | \$5,182.64                    | \$3,353.46                    | \$9,410.00                 | 776.42                        | 8,633.58                     | 8.25%         |
| FY 08 Encumbrance               | 4,000.00                      |                               |                               |                               |                            |                               |                              |               |
| FY 09 Encumbrance               |                               | 4,000.00                      | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| FY 10 Encumbrance               |                               |                               | \$2,500.00                    |                               |                            |                               |                              |               |
| FY 11 Encumbrance               |                               |                               |                               | \$2,000.00                    |                            |                               |                              |               |
| FY 12 Encumbrance****           |                               |                               |                               |                               | \$5,000.00                 | 3,394.05                      | 1,605.95                     | 67.88%        |
| Assessors                       |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 57,383.00                     | \$59,569.00                   | \$64,723.00                   | \$66,934.00                   | \$68,702.00                | 34,795.04                     | 33,906.96                    | 50.65%        |
| Part Time Wages                 | 12,844.00                     | 15,616.27                     | 15,898.42                     | 18,154.38                     | \$16,900.00                | 11,622.55                     | 5,277.45                     | 68.77%        |
| General Expenses                | 39,779.50                     | 38,738.72                     | 33,502.31                     | 34,329.80                     | \$41,660.00                | 30,915.92                     | 10,744.08                    | 74.21%        |
| FY 08 Encumbrance               | 134.36                        |                               |                               |                               |                            |                               |                              |               |
| FY 09 Encumbrance               |                               | 269.50                        |                               |                               |                            |                               |                              |               |
| Treasurer/Collector             |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 112,375.00                    | 115,776.00                    | 116,186.00                    | 120,384.00                    | \$124,545.00               | 56,722.00                     | 67,823.00                    | 45.54%        |
| General Expenses                | \$27,465.00                   | \$31,428.86                   | \$34,088.08                   | \$37,269.81                   | \$38,800.00                | 18,853.17                     | 19,946.83                    | 48.59%        |
| Town Counsel                    |                               |                               |                               |                               |                            |                               |                              |               |
| Annual Fee                      | 35,000.00                     | 35,000.00                     | 35,000.00                     | 35,000.00                     | \$35,000.00                | 17,500.02                     | 17,499.98                    | 50.00%        |
| Town Hall                       |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 48,614.69                     | 46,876.84                     | 52,559.41                     | 50,483.61                     | \$62,500.00                | 27,944.41                     | 34,555.59                    | 44.71%        |
| Capital                         | 0.00                          | 0.00                          | 5,000.00                      | 4,604.80                      | \$3,000.00                 | 2,802.50                      | 197.50                       | 93.42%        |
| FY 08 Encumbrance               | 5,000.00                      |                               |                               |                               |                            |                               |                              |               |
| Data Processing                 |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 84,853.16                     | 88,299.55                     | 87,983.33                     | 92,525.57                     | \$107,850.00               | 58,974.31                     | 48,875.69                    | 54.68%        |
| FY 08 Encumbrance               | 5,000.00                      |                               |                               |                               |                            |                               |                              |               |
| FY 09 Encumbrance               |                               | 4,000.00                      | 0.00                          |                               |                            |                               |                              |               |
| FY 10 Encumbrance               |                               |                               | 3,800.00                      |                               |                            |                               |                              |               |
| Town Clerk                      |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 4,514.50                      | 15,984.45                     | 19,620.00                     | 25,000.00                     | \$31,074.00                | 15,257.58                     | 15,816.42                    | 49.10%        |
| General Expenses                | 3,278.52                      | 4,040.93                      | 5,480.41                      | 5,372.61                      | \$6,500.00                 | 900.82                        | 5,599.18                     | 13.86%        |
| Election/Registration           |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 500.00                        | 1,500.00                      | 1,500.00                      | 1,500.00                      | \$2,000.00                 | 750.00                        | 1,250.00                     | 37.50%        |
| General Expenses                | 6,886.59                      | 6,430.46                      | 12,507.72                     | 6,001.14                      | \$12,500.00                | 4,253.38                      | 8,246.62                     | 34.03%        |
| FY 09 Encumbrance               |                               | 4,500.00                      |                               |                               |                            |                               |                              | 0.00%         |
| Conservation Commission         |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 530.00                        | 329.08                        | 182.74                        | 440.21                        | \$545.00                   | 537.58                        | 7.42                         | 98.64%        |
| Planning Board                  |                               |                               |                               |                               |                            |                               |                              |               |
| Purchase of Services            | 1,095.78                      | 1,183.00                      | 1,137.47                      | 3,295.36                      | \$1,500.00                 | 0.00                          | 1,500.00                     | 0.00%         |
| General Expenses                | 316.58                        | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         |               |
| FY 08 Encumbrance               | 39.38                         |                               |                               |                               |                            |                               |                              |               |
| Zoning/Board of Appeals         |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 2,053.06                      | 1,779.03                      | 648.69                        | 1,633.24                      | \$3,000.00                 | 949.25                        | 2,050.75                     | 31.64%        |
| <b>Total General Government</b> | <b>809,301.55</b>             | <b>829,165.90</b>             | <b>862,619.82</b>             | <b>873,315.90</b>             | <b>\$908,978.00</b>        | <b>455,314.50</b>             | <b>453,663.50</b>            | <b>50.09%</b> |

## FY 13 EXPENDITURE REPORT

|                                   | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>Public Safety</b>              |                               |                               |                               |                               |                            |                               |                              |               |
| <b>Police Department</b>          |                               |                               |                               |                               |                            |                               |                              |               |
| Administrative Salaries/Wages     | 139,627.56                    | 145,795.56                    | 134,981.07                    | 140,449.00                    | \$144,105.00               | 71,335.56                     | 72,769.44                    | 49.50%        |
| Police Salaries/Wages             | 868,075.17                    | 880,682.81                    | 870,952.54                    | 898,927.18                    | \$950,477.00               | 460,176.69                    | 490,300.31                   | 48.42%        |
| General Expenses                  | 131,578.64                    | 137,603.28                    | 136,413.16                    | 146,302.58                    | \$153,890.00               | 50,368.19                     | 103,521.81                   | 32.73%        |
| FY 09 Encumbrance                 |                               | 2,410.00                      | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| Capital Outlay                    | 26,000.00                     | 0.00                          | 30,000.00                     | 30,000.00                     | \$31,500.00                | 0.00                          | 31,500.00                    | 0.00%         |
| Public Safety - Debt Service      | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| <b>Total Police Department</b>    | <b>1,165,281.37</b>           | <b>1,166,491.65</b>           | <b>1,172,346.77</b>           | <b>1,215,678.76</b>           | <b>\$1,279,972.00</b>      | <b>581,880.44</b>             | <b>698,091.56</b>            | <b>45.46%</b> |
| <b>Fire Department</b>            |                               |                               |                               |                               |                            |                               |                              |               |
| Fire Salaries/Wages               | 638,367.51                    | 673,558.35                    | 665,363.41                    | 721,246.14                    | \$798,717.00               | 438,124.91                    | 360,592.09                   | 54.85%        |
| General Expenses                  | 66,140.60                     | 76,375.31                     | 77,863.53                     | 84,731.22                     | \$99,016.00                | 66,509.50                     | 32,506.50                    | 67.17%        |
| Capital Outlay                    | 0.00                          | 0.00                          | 16,207.16                     | 7,000.00                      | \$5,000.00                 | 4,555.00                      | 445.00                       | 91.10%        |
| <b>Total Fire Department</b>      | <b>704,508.11</b>             | <b>749,933.66</b>             | <b>759,434.10</b>             | <b>812,977.36</b>             | <b>\$902,733.00</b>        | <b>509,189.41</b>             | <b>393,543.59</b>            | <b>56.41%</b> |
| <i>Total Police &amp; Fire</i>    | <i>1,869,789.48</i>           | <i>1,916,425.31</i>           | <i>1,931,780.87</i>           | <i>2,028,656.12</i>           | <i>\$2,182,705.00</i>      | <i>1,091,069.85</i>           | <i>1,091,635.15</i>          | <i>49.99%</i> |
| Inspectional Services             |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 12,900.00                     | 14,040.00                     | 14,560.00                     | 15,079.68                     | \$13,400.00                | 6,601.50                      | 6,798.50                     | 49.26%        |
| Building Inspection               |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 9,500.00                      | 9,500.00                      | 9,500.00                      | 9,500.00                      | \$9,785.00                 | 4,892.50                      | 4,892.50                     | 50.00%        |
| Assistant                         | 4,635.00                      | 4,635.00                      | 4,635.00                      | 4,635.00                      | \$4,775.00                 | 2,387.50                      | 2,387.50                     | 50.00%        |
| General Expenses                  | 2,559.65                      | 2,631.89                      | 2,962.98                      | 2,689.14                      | \$5,013.00                 | 2,999.80                      | 2,013.20                     | 59.84%        |
| Plumbing/Gas Inspection           |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 3,500.00                      | 3,500.00                      | 3,500.00                      | 3,500.00                      | \$3,605.00                 | 1,802.50                      | 1,802.50                     | 50.00%        |
| Assistant                         | 1,800.00                      | 1,800.00                      | 1,800.00                      | 1,800.00                      | \$1,860.00                 | 930.00                        | 930.00                       | 50.00%        |
| General Expenses                  | 163.96                        | 249.73                        | 250.00                        | 300.00                        | \$1,145.00                 | 0.00                          | 1,145.00                     | 0.00%         |
| Wiring Inspection                 |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 3,500.00                      | 3,500.00                      | 3,500.00                      | 3,500.00                      | \$3,605.00                 | 1,802.50                      | 1,802.50                     | 50.00%        |
| Assistant                         | 1,800.00                      | 1,800.00                      | 1,800.00                      | 1,800.00                      | \$1,860.00                 | 930.00                        | 930.00                       | 50.00%        |
| General Expenses                  | 777.90                        | 900.70                        | 1,017.51                      | 102.00                        | \$2,000.00                 | 483.59                        | 1,516.41                     | 24.18%        |
| Civil Defense                     |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                  | 500.00                        | 0.00                          | 500.00                        | 500.00                        | \$500.00                   | 0.00                          | 500.00                       | 0.00%         |
| FY 07 Encumbrance                 |                               |                               |                               |                               |                            |                               |                              |               |
| Animal Control                    |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                    | 8,300.00                      | 8,300.00                      | 8,300.00                      | 8,300.00                      | \$8,550.00                 | 4,275.00                      | 4,275.00                     | 50.00%        |
| Assistant Wages                   | 0.00                          | 0.00                          | 1,500.00                      | 0.00                          | \$0.00                     | 0.00                          | 0.00                         |               |
| Purchase of Services              | 410.62                        | 371.69                        | 447.00                        | 390.00                        | \$1,125.00                 | 1,050.00                      | 75.00                        | 93.33%        |
| Gas/Vehicle Maintenance           | 1,638.57                      | 1,641.09                      | 1,701.66                      | 529.76                        | \$1,250.00                 | 33.00                         | 1,217.00                     | 2.64%         |
| General Expenses                  | 833.60                        | 1,302.87                      | 706.88                        | 970.70                        | \$675.00                   | 124.00                        | 551.00                       | 18.37%        |
| Parking Clerk                     |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                  | 5,536.72                      | 4,464.12                      | 3,359.93                      | 4,974.00                      | \$5,800.00                 | 2,911.10                      | 2,888.90                     | 50.19%        |
| FY 04 Encumbrance                 |                               |                               |                               |                               |                            |                               |                              |               |
| Harbormaster                      |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 1,200.00                      | 1,200.00                      | 1,200.00                      | 1,200.00                      | \$1,235.00                 | 617.50                        | 617.50                       | 50.00%        |
| Assistant                         | 1,600.00                      | 1,600.00                      | 1,600.00                      | 1,600.00                      | \$1,650.00                 | 1,650.00                      | 0.00                         | 100.00%       |
| General Expenses                  | 5,810.36                      | 5,586.17                      | 5,760.06                      | 5,974.03                      | \$6,440.00                 | 1,459.69                      | 4,980.31                     | 22.67%        |
| Wharfinger                        |                               |                               |                               |                               |                            |                               |                              |               |
| Salary                            | 1,200.00                      | 1,200.00                      | 1,200.00                      | 1,200.00                      | \$1,235.00                 | 617.50                        | 617.50                       | 50.00%        |
| Assistant                         | 400.00                        | 400.00                        | 400.00                        | 400.00                        | \$415.00                   | 207.50                        | 207.50                       | 50.00%        |
| General Expenses                  | 616.46                        | 1,490.65                      | 1,317.93                      | 1,347.90                      | \$1,650.00                 | 135.73                        | 1,514.27                     | 8.23%         |
| Capital Wharf Railing             |                               |                               |                               |                               |                            |                               |                              |               |
| Ocean Rescue                      |                               |                               |                               |                               |                            |                               |                              |               |
| Training Wages                    | 6,209.72                      | 8,015.00                      | 6,125.81                      | 8,256.00                      | \$6,500.00                 | 0.00                          | 6,500.00                     | 0.00%         |
| Professional Services             | 432.12                        | 1,411.00                      | 1,245.00                      | 958.78                        | \$1,500.00                 | 579.20                        | 920.80                       | 38.61%        |
| Equipment & Maintenance           | 1,685.57                      | 900.00                        | 1,045.06                      | 1,223.37                      | \$950.00                   | 92.49                         | 857.51                       | 9.74%         |
| <i>Total Other Public Safety.</i> | <i>\$77,510.25</i>            | <i>\$80,439.91</i>            | <i>\$79,934.82</i>            | <i>\$80,730.36</i>            | <i>\$86,523.00</i>         | <i>36,582.60</i>              | <i>49,940.40</i>             | <i>42.28%</i> |
| <b>Total Public Safety</b>        | <b>1,947,299.73</b>           | <b>1,996,865.22</b>           | <b>2,011,715.69</b>           | <b>2,109,386.48</b>           | <b>\$2,269,228.00</b>      | <b>1,127,652.45</b>           | <b>1,141,575.55</b>          | <b>49.69%</b> |

## FY 13 EXPENDITURE REPORT

|                               | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>Education System</b>       |                               |                               |                               |                               |                            |                               |                              |               |
| School Department             |                               |                               |                               |                               |                            |                               |                              |               |
| Tuition - SPED                | 91,293.22                     | 180,882.68                    | 47,826.35                     | 323,863.39                    | \$371,360.00               | 196,907.76                    | 174,452.24                   | 53.02%        |
| Tuition - Swampscott          | 1,155,504.00                  | 1,211,624.00                  | 1,190,448.00                  | 1,196,776.00                  | \$1,209,663.00             | 604,831.50                    | 604,831.50                   | 50.00%        |
| Johnson School Budget         | \$1,595,582.78                | \$1,510,843.71                | \$1,428,519.65                | \$1,302,594.38                | \$1,396,341.00             | 552,614.17                    | 843,726.83                   | 39.58%        |
| <i>School Appropriation</i>   | <i>2,842,380.00</i>           | <i>2,903,350.39</i>           | <i>2,666,794.00</i>           | <i>2,823,233.77</i>           | <i>2,977,364.00</i>        | <i>1,354,353.43</i>           | <i>1,623,010.57</i>          | <i>45.49%</i> |
| Transportation/SPED           | 42,250.00                     | 41,835.00                     | 56,240.00                     | 104,946.71                    | \$106,226.00               | 50,443.14                     | 55,782.86                    | 47.49%        |
| Transportation/Regular        | 126,630.00                    | 129,330.00                    | 132,030.00                    | 134,730.00                    | \$138,772.00               | 53,186.58                     | 85,585.42                    | 38.33%        |
| <i>Total Transportation</i>   | <i>\$168,880.00</i>           | <i>\$171,165.00</i>           | <i>\$188,270.00</i>           | <i>\$239,676.71</i>           | <i>\$244,998.00</i>        | <i>103,629.72</i>             | <i>141,368.28</i>            | <i>42.30%</i> |
| School - Debt Service         | 529,723.61                    | 541,180.00                    | 528,251.87                    | 515,340.63                    | \$502,788.00               | 417,942.49                    | 84,845.51                    | 83.12%        |
| <b>Assessments:</b>           |                               |                               |                               |                               |                            |                               |                              |               |
| Essex Agriculture             | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$2,500.00                 | 0.00                          | 2,500.00                     | 0.00%         |
| North Shore Regional Voc.     | 85,801.00                     | 74,252.00                     | 143,566.00                    | 90,845.00                     | \$115,747.00               | 86,009.25                     | 29,737.75                    | 74.31%        |
| <b>Total Education System</b> | <b>3,626,784.61</b>           | <b>3,689,947.39</b>           | <b>3,526,881.87</b>           | <b>3,669,096.11</b>           | <b>3,843,397.00</b>        | <b>1,961,934.89</b>           | <b>1,881,462.11</b>          | <b>51.05%</b> |

## FY 13 EXPENDITURE REPORT

|                                      | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>Public Works Department</b>       |                               |                               |                               |                               |                            |                               |                              |               |
| Public Works Operations              |                               |                               |                               |                               |                            |                               |                              |               |
| Administration                       |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                       | 5,285.00                      | 5,485.00                      | 5,835.00                      | 6,034.00                      | \$6,191.00                 | 3,083.60                      | 3,107.40                     | 49.81%        |
| General Expenses                     | 1,409.83                      | 811.13                        | 1,224.52                      | 973.40                        | \$1,409.00                 | 659.66                        | 749.34                       | 46.82%        |
| <i>Subtotal DPW Administration</i>   | <b>\$6,694.83</b>             | <b>\$6,296.13</b>             | <b>\$7,059.52</b>             | <b>\$7,007.40</b>             | <b>\$7,600.00</b>          | <b>3,743.26</b>               | <b>3,856.74</b>              | <b>49.25%</b> |
| Highways/Streets/Parks/Beaches       |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                       | 138,522.45                    | 144,052.89                    | 98,450.32                     | 104,365.47                    | \$98,163.00                | 47,750.27                     | 50,412.73                    | 48.64%        |
| General Expenses                     | 115,635.80                    | 115,263.50                    | 118,855.75                    | 106,796.90                    | \$141,155.00               | 61,659.75                     | 79,495.25                    | 43.68%        |
| FY08 Paving Encumbrance              | 2,183.13                      |                               |                               |                               |                            |                               |                              |               |
| FY11 Encumbrance                     |                               |                               |                               | 333.41                        |                            |                               |                              |               |
| Capital Outlay - Paving              | 0.00                          | 0.00                          | 0.00                          | 0.00                          |                            |                               | 0.00                         | 0.00%         |
| <i>Subtotal Highways/Streets/B/P</i> | <b>\$256,341.38</b>           | <b>\$259,316.39</b>           | <b>\$217,306.07</b>           | <b>\$211,495.78</b>           | <b>\$239,318.00</b>        | <b>109,410.02</b>             | <b>129,907.98</b>            | <b>45.72%</b> |
| Snow & Ice                           |                               |                               |                               |                               |                            |                               |                              |               |
| Snow & Ice                           | 91,849.00                     | 61,595.24                     | 54,035.95                     | 30,031.38                     | \$20,000.00                | 7,658.99                      | 12,341.01                    | 38.29%        |
| Waste Collection/Disposal            | 359,239.08                    | 342,259.10                    | 342,973.02                    | 372,661.01                    | \$0.00                     | 0.00                          | 0.00                         |               |
| Beaches & Parks                      |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                       | 43,865.39                     | 48,044.08                     | 44,263.73                     | 51,670.79                     | \$55,514.00                | 31,280.23                     | 24,233.77                    | 56.35%        |
| General Expenses                     | 12,120.60                     | 14,315.56                     | 12,906.25                     | 15,493.65                     | \$13,601.00                | 7,136.80                      | 6,464.20                     | 52.47%        |
| Capital Outlay                       | 9,992.54                      | 0.00                          | 0.00                          | 17,977.29                     | \$5,000.00                 | 0.00                          | 5,000.00                     | 0.00%         |
| <i>Subtotal Beaches &amp; Parks</i>  | <b>\$65,978.53</b>            | <b>\$62,359.64</b>            | <b>\$57,169.98</b>            | <b>\$85,141.73</b>            | <b>\$74,115.00</b>         | <b>38,417.03</b>              | <b>\$35,697.97</b>           | <b>51.83%</b> |
| Cemetery                             |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                       | 20,865.00                     | 22,067.39                     | 20,603.13                     | 23,918.99                     | \$26,008.00                | 12,978.08                     | 13,029.92                    | 49.90%        |
| General Expenses                     | 7,068.76                      | 9,027.58                      | 4,604.35                      | 7,051.19                      | \$6,915.00                 | 1,462.52                      | 5,452.48                     | 21.15%        |
| Capital Outlay                       |                               |                               |                               | 4,626.02                      | \$2,000.00                 | 0.00                          | 2,000.00                     | 0.00%         |
| <i>Subtotal Cemetery</i>             | <b>\$27,933.76</b>            | <b>\$31,094.97</b>            | <b>\$25,207.48</b>            | <b>\$35,596.20</b>            | <b>\$34,923.00</b>         | <b>14,440.60</b>              | <b>20,482.40</b>             | <b>41.35%</b> |
| Overhead Operations                  |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                     | 5,715.00                      | 8,557.36                      | 7,625.14                      | 7,426.22                      | \$9,000.00                 | 4,533.38                      | 4,466.62                     | 50.37%        |
| Capital Outlay                       | 2,106.50                      | 2,735.40                      | 3,000.00                      | 10,000.00                     | \$9,000.00                 | 1,871.52                      | 7,128.48                     | 20.79%        |
| Public Works - Debt Service          | 28,344.22                     | 35,942.79                     | 9,455.62                      | 9,151.88                      | \$0.00                     | 0.00                          | 0.00                         |               |
| <i>Subtotal DPW Overhead</i>         | <b>\$36,165.72</b>            | <b>\$47,235.55</b>            | <b>\$20,080.76</b>            | <b>\$26,578.10</b>            | <b>\$18,000.00</b>         | <b>6,404.90</b>               | <b>11,595.10</b>             | <b>35.58%</b> |
| <b>Total Public Works Department</b> | <b>844,202.30</b>             | <b>810,157.02</b>             | <b>723,832.78</b>             | <b>768,511.60</b>             | <b>393,956.00</b>          | <b>180,074.80</b>             | <b>213,881.20</b>            | <b>45.71%</b> |

## FY 13 EXPENDITURE REPORT

|                                 | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>Culture/Recreation</b>       |                               |                               |                               |                               |                            |                               |                              |               |
| Council on Aging                |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 11,467.00                     | 17,879.50                     | 18,198.32                     | 22,938.75                     | \$28,600.00                | 14,077.75                     | 14,522.25                    | 49.22%        |
| General Expenses                | 8,758.65                      | 11,755.25                     | 18,134.07                     | 17,121.93                     | \$16,204.00                | 8,510.49                      | 7,693.51                     | 52.52%        |
| Capital Outlay                  |                               |                               |                               |                               |                            |                               |                              |               |
| Veteran's Agent                 |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  | 1,000.00                      | 1,000.00                      | 1,000.00                      | 1,000.00                      | \$1,500.00                 | 750.00                        | 750.00                       | 50.00%        |
| General Expenses                | 5,500.00                      | 6,567.23                      | 5,060.33                      | 10,868.00                     | \$20,923.00                | 9,285.13                      | 11,637.87                    | 44.38%        |
| Library                         |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages/Gen. Expense     | 177,460.72                    | 185,464.39                    | 187,176.02                    | 183,381.39                    | \$193,076.00               | 92,450.40                     | 100,625.60                   | 47.88%        |
| FY 09 Encumbrance               |                               | 5,000.00                      |                               |                               |                            |                               | 0.00                         | 0.00%         |
| FY 12 Encumbrance****           |                               |                               |                               |                               | \$336.00                   | 336.00                        | 0.00                         | 0.00%         |
| Recreation-General              |                               |                               |                               |                               |                            |                               |                              |               |
| Salaries/Wages                  |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 3,090.00                      | 3,090.00                      | 3,090.00                      | 3,090.00                      | \$3,090.00                 | 3,090.00                      | 0.00                         | 100.00%       |
| Recreation-Sailing              |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 3,605.00                      | 3,605.00                      | 3,605.00                      | 3,605.00                      | \$3,605.00                 | 3,605.00                      | 0.00                         | 100.00%       |
| Historical Commission           |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| Memorial Day Committee          |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 6,000.00                      | 5,999.08                      | 5,963.81                      | 5,844.71                      | \$6,200.00                 | 0.00                          | 6,200.00                     | 0.00%         |
| Fourth of July Committee        |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 2,200.00                      | 2,101.56                      | 2,200.00                      | 2,176.46                      | \$2,215.00                 | 0.00                          | 2,215.00                     | 0.00%         |
| Beautification Committee        |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 1,516.50                      | 2,060.00                      | 1,193.87                      | 2,060.00                      | \$2,060.00                 | 77.94                         | 1,982.06                     | 3.78%         |
| Personnel Committee             |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| Military Houses                 |                               |                               |                               |                               |                            |                               |                              |               |
| General Expenses                | 81,980.55                     | 34,987.78                     | 47,230.14                     | 41,284.94                     | \$56,650.00                | 24,824.80                     | 31,825.20                    | 43.82%        |
| <b>Total Culture/Recreation</b> | <b>302,578.42</b>             | <b>279,509.79</b>             | <b>292,851.56</b>             | <b>293,371.18</b>             | <b>\$334,459.00</b>        | <b>157,007.51</b>             | <b>177,451.49</b>            | <b>46.94%</b> |
| <b>General Debt Service</b>     |                               |                               |                               |                               |                            |                               |                              |               |
| Actual Debt Service             | 252,798.62                    | 171,049.09                    | 67,018.50                     | 79,973.47                     | \$156,711.00               | 45,340.86                     | 111,370.14                   | 28.93%        |
| FY 12 Encumbrance****           |                               |                               |                               |                               |                            |                               | 0.00                         |               |
| Proposed Debt                   |                               |                               |                               |                               |                            |                               |                              |               |
| <b>Total Debt Service</b>       | <b>252,798.62</b>             | <b>171,049.09</b>             | <b>67,018.50</b>              | <b>79,973.47</b>              | <b>\$156,711.00</b>        | <b>45,340.86</b>              | <b>111,370.14</b>            | <b>28.93%</b> |
| <b>Total Operation Cost</b>     | <b>7,782,965.23</b>           | <b>7,776,694.41</b>           | <b>7,484,920.22</b>           | <b>7,793,654.74</b>           | <b>\$7,906,729.00</b>      | <b>3,927,325.01</b>           | <b>3,979,403.99</b>          | <b>49.67%</b> |

## FY 13 EXPENDITURE REPORT

|   | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | %             |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---------------|
| <b>Intergovernmental</b>  |                               |                               |                               |                               |                            |                               |                              |               |
| Cherry Sheet  |                               |                               |                               |                               |                            |                               |                              |               |
| State Assessments   | 85,931.00                     | 88,401.00                     | \$85,146.00                   | \$87,011.00                   | \$86,401.00                | 42,874.00                     | 43,527.00                    | 49.62%        |
| Charter School Assessments  | 177,285.00                    | 167,988.00                    | 78,046.00                     | 35,715.00                     | \$18,370.00                | 24,444.00                     | (6,074.00)                   | 133.06%       |
| Essex Agi School Assessment   | 0.00                          | 0.00                          | 0.00                          | 0.00                          | \$0.00                     | 0.00                          | 0.00                         |               |
| <i>Total Intergovernmental</i>  | <i>\$263,216.00</i>           | <i>\$256,389.00</i>           | <i>\$163,192.00</i>           | <i>\$122,726.00</i>           | <i>\$104,771.00</i>        | <i>67,318.00</i>              | <i>37,453.00</i>             | <i>64.25%</i> |
| <b>Other Expenses</b>   |                               |                               |                               |                               |                            |                               |                              |               |
| Unemployment Compensation   | 15,668.00                     | 53,434.00                     | 23,161.00                     | 21,831.02                     | \$60,000.00                | 2,232.53                      | 57,767.47                    | 3.72%         |
| FY 08 Encumbrance Unemploy  | 530.00                        |                               |                               |                               |                            |                               |                              |               |
| FY 11 Encumbrance Unemploy  |                               |                               |                               | 20,178.00                     |                            |                               |                              |               |
| Life Insurance  | 1,459.85                      | 1,479.20                      | 1,477.05                      | 1,487.80                      | \$1,580.00                 | 765.40                        | 814.60                       | 48.44%        |
| Health Insurance  | 577,606.46                    | 602,412.97                    | 663,318.88                    | 700,734.86                    | \$761,000.00               | 364,929.25                    | 396,070.75                   | 47.95%        |
| Medicare Taxes  | 53,144.18                     | 52,878.81                     | 57,096.60                     | 60,342.76                     | \$66,200.00                | 29,690.54                     | 36,509.46                    | 44.85%        |
| Essex County Retirement   | 382,419.12                    | 414,961.40                    | 446,853.57                    | 500,398.34                    | \$536,183.00               | 524,703.76                    | 11,479.24                    | 97.86%        |
| Pension/Annuity   | 14,062.80                     | 14,422.80                     | 32,671.30                     | 0.00                          | \$0.00                     | 0.00                          | 0.00                         | 0.00%         |
| Retirement Account  | 23,065.22                     | 15,000.00                     | 0.00                          | 8,427.92                      | \$15,000.00                | 0.00                          | 15,000.00                    | 0.00%         |
| Insurance Committee Expenses  | 213,068.66                    | 202,041.20                    | 216,439.10                    | 184,791.89                    | \$265,006.00               | 199,278.85                    | 65,727.15                    | 75.20%        |
| <i>Total Miscellaneous</i>  | <i>1,281,024.29</i>           | <i>1,356,630.38</i>           | <i>1,441,017.50</i>           | <i>1,498,192.59</i>           | <i>1,704,969.00</i>        | <i>1,121,600.33</i>           | <i>583,368.67</i>            | <i>65.78%</i> |
| <b>Total Before RF &amp; Articles</b>   | <b>9,327,205.52</b>           | <b>9,389,713.79</b>           | <b>9,089,129.72</b>           | <b>9,414,573.33</b>           | <b>\$9,716,469.00</b>      | <b>5,116,243.34</b>           | <b>4,600,225.66</b>          | <b>52.66%</b> |
| <b>Reserve Funds</b>  |                               |                               |                               |                               |                            |                               |                              |               |
| Base Appropriation *  | \$0.00                        | \$0.00                        | \$0.00                        | \$0.00                        | \$64,700.00                | 0.00                          | 64,700.00                    | 0.00%         |
| <i>Total Reserve Fund</i>   | <i>0.00</i>                   | <i>0.00</i>                   | <i>0.00</i>                   | <i>0.00</i>                   | <i>64,700.00</i>           | <i>0.00</i>                   | <i>64,700.00</i>             | <i>0.00%</i>  |
| <i>*Reserve Fund -\$75,000 less RF Transfers- \$10,300 Veterans' Services</i> |                               |                               |                               |                               |                            |                               |                              |               |
| <b>Total General Funds</b>  | <b>9,327,205.52</b>           | <b>9,389,713.79</b>           | <b>9,089,129.72</b>           | <b>9,414,573.33</b>           | <b>\$9,781,169.00</b>      | <b>5,116,243.34</b>           | <b>4,664,925.66</b>          | <b>52.31%</b> |
| <b>Interfund Transfers-Out</b>  |                               |                               |                               |                               |                            |                               |                              |               |
| Reserve Fund Transfer to Dredging Project (Capital Projects)                  |                               |                               |                               | \$25,000.00                   | \$0.00                     | \$0.00                        | 0.00                         |               |
| Debt Paydown-Military Houses  | \$117,000.00                  |                               |                               |                               |                            |                               |                              |               |
| Transfer to W/S Enterprise Fund Del   | \$404,488.00                  | \$347,228.00                  | \$334,872.00                  | \$341,419.00                  | \$321,832.00               | 160,916.00                    | 160,916.00                   | 50.00%        |
| Transfer to Retirement Special Reve   | \$35,000.00                   |                               | \$15,000.00                   | \$0.00                        | \$0.00                     | 0.00                          | 0.00                         |               |
| Transfer to Wharf Insurance Special   | \$3,000.00                    | \$25,000.00                   | \$26,000.00                   | \$17,000.00                   | \$0.00                     | 0.00                          | 0.00                         |               |
| Free Cash to Paving Art # 8 4/26/08 ATM                                       |                               |                               |                               |                               |                            |                               |                              |               |
| Transfer to School Special Revenue Fund SPED Tuition /                        |                               | \$104,019.00                  |                               |                               |                            |                               |                              |               |
| RFT to School Road 9/08   | \$12,824.70                   |                               |                               |                               |                            |                               |                              |               |
| Debt Paydown-Dump Truck   | \$7,000.00                    |                               |                               |                               |                            |                               |                              |               |
| Debt Paydown-School Roof  | \$7,000.00                    |                               |                               |                               |                            |                               |                              |               |
| Debt Paydown-Fire Service Truck   | \$8,000.00                    |                               |                               |                               |                            |                               |                              |               |
| Debt Paydown-Paving   |                               |                               |                               |                               | \$35,000.00                | 35,000.00                     | 0.00                         | 100.00%       |
| Debt Paydown-Fire Radios/Breathing Apparatus                                  |                               |                               |                               |                               | \$19,000.00                | 19,000.00                     | 0.00                         | 100.00%       |
| Debt Paydown-Bear Pond Dredging   |                               |                               |                               |                               | \$25,000.00                | 25,000.00                     | 0.00                         | 100.00%       |
| <i>Total Transfers-Out</i>  | <i>594,312.70</i>             | <i>476,247.00</i>             | <i>375,872.00</i>             | <i>383,419.00</i>             | <i>400,832.00</i>          | <i>239,916.00</i>             | <i>160,916.00</i>            | <i>59.85%</i> |
| <b>TOTAL APPROPRIATIONS</b>   | <b>9,921,518.22</b>           | <b>9,865,960.79</b>           | <b>9,465,001.72</b>           | <b>9,797,992.33</b>           | <b>10,182,001.00</b>       | <b>5,356,159.34</b>           | <b>4,825,841.66</b>          | <b>52.60%</b> |

## FY 13 EXPENDITURE REPORT

|  | FY09<br>Actual<br>Expenditure | FY10<br>Actual<br>Expenditure | FY11<br>Actual<br>Expenditure | FY12<br>Actual<br>Expenditure | FY13<br>Budget<br>Adjusted | FY13<br>Actual<br>Expenditure | FY13<br>Remaining<br>Balance | % |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------|-------------------------------|------------------------------|---|
| <b>FY 13 Revenue Budget Variance:</b>              |                               |                               |                               |                               |                            |                               |                              |   |
| FY 13 Revenue Budget                               |                               | 9,662,567.00                  |                               |                               |                            |                               |                              |   |
| FY 12 Encumbrances                                 | 85,536.00                     |                               |                               |                               |                            |                               |                              |   |
| FY 13 Use of Free Cash ATM 4/12                    | \$357,965.00                  |                               |                               |                               |                            |                               |                              |   |
| FY 13 Use of Overlay ATM 4/12                      | \$75,933.00                   |                               |                               |                               |                            |                               |                              |   |
| FY 13 Use Free Cash ATM 4/13                       | \$0.00                        |                               |                               |                               |                            |                               |                              |   |
| FY 13 Use of Overlay ATM 4/13                      | \$0.00                        |                               |                               |                               |                            |                               |                              |   |
| <b>Total Other Sources Used</b>                    |                               | <u>519,434.00</u>             |                               |                               |                            |                               |                              |   |
| FY 13 9 C State Aid Reductions                     |                               |                               |                               |                               |                            |                               |                              |   |
| <b>Total Appropriation Budget</b>                  |                               |                               |                               |                               | <b>\$10,182,001.00</b>     |                               |                              |   |
| <b>**** Encumbrances:</b>                          |                               |                               |                               |                               |                            |                               |                              |   |
| Town Accountant Services                           |                               | \$5,000.00                    |                               |                               |                            |                               |                              |   |
| Selectmen Acct./Auditing Services                  |                               | \$1,200.00                    |                               |                               |                            |                               |                              |   |
| Library Pages Payroll                              |                               | \$336.00                      |                               |                               |                            |                               |                              |   |
| Debt Paydown for FY12 Debt pd 7/12                 |                               | \$79,000.00                   |                               |                               |                            |                               |                              |   |
| <b>Total FY 12 Encumbrances</b>                    |                               | <u>85,536.00</u>              |                               |                               |                            |                               |                              |   |
| <b>***** Free Cash Usage 4/28/12 for FY 13:</b>    |                               |                               |                               |                               |                            |                               |                              |   |
| Omnibus Art 8-School Transportation Expenses       |                               | \$550.00                      |                               |                               |                            |                               |                              |   |
| Omnibus Art 8-School Expenses                      |                               | \$357,415.00                  |                               |                               |                            |                               |                              |   |
| <b>Total Free Cash Usage 4/12 for FY13 Budget</b>  |                               | <u>357,965.00</u>             |                               |                               |                            |                               |                              |   |
| <b>***** Free Cash Usage 4/13 for FY 13:</b>       |                               |                               |                               |                               |                            |                               |                              |   |
|  |                               | \$0.00                        |                               |                               |                            |                               |                              |   |
| <b>Total Free Cash Usage 4/13 for FY13 Budget</b>  |                               | <u>0.00</u>                   |                               |                               |                            |                               |                              |   |
| <b>FY 13 Use of Overlay Surplus 4/12 ATM:</b>      |                               |                               |                               |                               |                            |                               |                              |   |
| Omnibus Art 8-School Transportation Expenses       |                               | \$75,933.00                   |                               |                               |                            |                               |                              |   |
| <b>Total Use of Overlay Surplus FY 13 4/12 ATM</b> |                               | <u>75,933.00</u>              |                               |                               |                            |                               |                              |   |
| <b>FY 13 Use of Overlay Surplus FY13 4/13 ATM:</b> |                               |                               |                               |                               |                            |                               |                              |   |
|  |                               | \$0.00                        |                               |                               |                            |                               |                              |   |
| <b>Total Use of Overlay Surplus FY 13 4/13 ATM</b> |                               | <u>0.00</u>                   |                               |                               |                            |                               |                              |   |

**FY 13 EXPENDITURE REPORT**

|                                     | <b>FY09<br/>Actual<br/>Expenditure</b> | <b>FY10<br/>Actual<br/>Expenditure</b> | <b>FY11<br/>Actual<br/>Expenditure</b> | <b>FY12<br/>Actual<br/>Expenditure</b> | <b>FY13<br/>Budget<br/>Adjusted</b> | <b>FY13<br/>Actual<br/>Expenditure</b> | <b>FY13<br/>Remaining<br/>Balance</b> | <b>%</b>      |
|-------------------------------------|--|--|--|--|-------------------------------------|--|---------------------------------------|---------------|
| <b>Water/Sewer Enterprise</b>       |  |  |  |  |                                     |  |                                       |               |
| <b>Beginning FY 07</b>              |  |  |  |  |                                     |  |                                       |               |
| <b>FY 13 EXPENDITURE REPORT</b>     |  |  |  |  |                                     |  |                                       |               |
| <b>Sewer Division</b>               |  |  |  |  |                                     |  |                                       |               |
| Salaries/Wages                      | 201,507.00                             | 195,160.09                             | 210,806.83                             | 200,132.97                             | \$223,149.00                        | 99,658.88                              | 123,490.12                            | 44.66%        |
| General Expenses                    | \$133,177.44                           | \$138,191.52                           | \$117,432.28                           | 184,124.85                             | \$174,451.00                        | 55,549.60                              | 118,901.40                            | 31.84%        |
| Lynn Water & Sewer                  | 53,702.00                              | 114,508.22                             | 212,470.71                             | 120,428.61                             | \$247,000.00                        | 65,482.92                              | 181,517.08                            | 26.51%        |
| Capital Outlay                      | 58,873.29                              | 45,035.77                              | 34,100.30                              | 42,674.90                              | \$60,000.00                         | 0.00                                   | 60,000.00                             | 0.00%         |
| Sewer - Debt Service                | 179,791.22                             | 192,475.51                             | 169,998.20                             | 156,402.20                             | \$150,644.00                        | 114,380.38                             | 36,263.62                             | 75.93%        |
| Sewer - Proposed Debt               |  |  |  |  | \$0.00                              |  |                                       |               |
| <b>Subtotal Sewer</b>               | <b>\$627,050.95</b>                    | <b>\$685,371.11</b>                    | <b>\$744,808.32</b>                    | <b>\$703,763.53</b>                    | <b>\$855,244.00</b>                 | <b>335,071.78</b>                      | <b>520,172.22</b>                     | <b>39.18%</b> |
| <b>Water Division</b>               |  |  |  |  |                                     |  |                                       |               |
| Salaries/Wages                      | 125,269.24                             | 134,202.91                             | 139,104.59                             | 142,031.69                             | \$151,435.00                        | 68,646.14                              | 82,788.86                             | 45.33%        |
| General Expenses                    | \$48,010.51                            | \$52,760.04                            | \$52,114.38                            | \$48,543.82                            | \$82,361.00                         | 19,176.25                              | 63,184.75                             | 23.28%        |
| MWRA Assessment                     | 351,096.00                             | 340,192.00                             | 303,713.00                             | 323,512.00                             | \$331,000.00                        | 154,988.50                             | 176,011.50                            | 46.82%        |
| Capital Outlay                      | 35,823.86                              | 48,665.37                              | 28,028.56                              | 50,952.59                              | \$60,000.00                         | 3,876.88                               | 56,123.12                             | 6.46%         |
| Water - Debt Service                | 192,556.20                             | 154,752.15                             | 148,793.08                             | 110,015.22                             | \$171,188.00                        | 90,525.00                              | 80,663.00                             | 52.88%        |
| <b>Subtotal Water</b>               | <b>\$752,755.81</b>                    | <b>\$730,572.47</b>                    | <b>\$671,753.61</b>                    | <b>\$675,055.32</b>                    | <b>\$795,984.00</b>                 | <b>337,212.77</b>                      | <b>458,771.23</b>                     | <b>42.36%</b> |
| Transfers-Out General Fund          | 162,063.00                             | 166,925.00                             | 175,734.00                             | 181,008.00                             | \$186,431.00                        | 93,215.50                              | 93,215.50                             | 50.00%        |
| Transfers-Out Capital Projects-Debt | 28,000.00                              | 0.00                                   | 200,000.00                             | 60,000.00                              | \$0.00                              | 0.00                                   | 0.00                                  | 0.00%         |
| Transfers-Out Capital Projects-W/S  | 50,000.00                              | 145,000.00                             | 0.00                                   | 0.00                                   | \$0.00                              | 0.00                                   | 0.00                                  | 0.00%         |
| <b>Subtotal Transfers-Out</b>       | <b>\$240,063.00</b>                    | <b>\$311,925.00</b>                    | <b>\$375,734.00</b>                    | <b>\$241,008.00</b>                    | <b>\$186,431.00</b>                 | <b>93,215.50</b>                       | <b>93,215.50</b>                      | <b>50.00%</b> |
| Reserves                            | 0.00                                   | 0.00                                   | 0.00                                   | 0.00                                   | \$38,000.00                         | 0.00                                   | 38,000.00                             | 0.00%         |
| <b>Subtotal Reserves</b>            | <b>\$0.00</b>                          | <b>\$0.00</b>                          | <b>\$0.00</b>                          | <b>\$0.00</b>                          | <b>\$38,000.00</b>                  | <b>0.00</b>                            | <b>38,000.00</b>                      | <b>0.00%</b>  |
| <b>Totals W/S Enterprise Fund</b>   | <b>1,619,869.76</b>                    | <b>1,727,868.58</b>                    | <b>1,792,295.93</b>                    | <b>1,619,826.85</b>                    | <b>1,875,659.00</b>                 | <b>765,500.05</b>                      | <b>1,110,158.95</b>                   | <b>40.81%</b> |

**FY 13 W/S Revenue Budget Variance:**

|                            |                     |  |  |  |   |                       |  |  |
|----------------------------|---------------------|--|--|--|---|-----------------------|--|--|
| <b>Indirect</b>            |                     |  |  |  |   |                       |  |  |
| Health Insurance           | \$55,513.00         |  |  |  |   |                       |  |  |
| FICA                       | \$2,817.00          |  |  |  |   |                       |  |  |
| Pensions                   | \$48,800.00         |  |  |  |   |                       |  |  |
| Workers' Comp Ins.         | \$15,520.00         |  |  |  |   |                       |  |  |
| Property Insurance         | \$18,500.00         |  |  |  |   |                       |  |  |
| Accounting/Collecting Dept | \$15,815.00         |  |  |  |   |                       |  |  |
| Audit                      | \$4,030.00          |  |  |  |   |                       |  |  |
| Clerical                   | \$25,436.00         |  |  |  |   |                       |  |  |
| <b>Subtotal</b>            | <b>\$186,431.00</b> |  |  |  |   |                       |  |  |
|                            |                     |  |  |  | <b>FY 13 W/S Revenue Budget</b>                         | <b>\$1,875,659.00</b> |  |  |
|                            |                     |  |  |  | <b>FY 13 Use Available Funds ATM 4/13</b>               | <b>\$0.00</b>         |  |  |
|                            |                     |  |  |  | <b>Total W/S Appropriation Budget</b>                   | <b>1,875,659.00</b>   |  |  |
|                            |                     |  |  |  | <b>***** Available Funds Usage 4/13 for FY 13:</b>      |                       |  |  |
|                            |                     |  |  |  | Article 4/13 ATM Sewer/Water Equipment                  | <b>\$0.00</b>         |  |  |
|                            |                     |  |  |  | <b>Total Available Funds Usage 4/13 for FY13 Budget</b> | <b>0.00</b>           |  |  |

**Rubbish Enterprise**

**Beginning FY 13**

**FY 13 EXPENDITURE REPORT**

|                           |               |               |               |               |                     |                     |                   |               |
|---------------------------|---------------|---------------|---------------|---------------|---------------------|---------------------|-------------------|---------------|
| <b>Rubbish Enterprise</b> |               |               |               |               |                     |                     |                   |               |
| Salaries/Wages            | 0.00          | 0.00          | 0.00          | 0.00          | \$43,901.00         | 28,522.05           | 15,378.95         | 64.97%        |
| General Expenses          | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$50,268.00         | 15,360.81           | 34,907.19         | 30.56%        |
| Household Collection      | 0.00          | 0.00          | 0.00          | 0.00          | \$295,887.00        | 143,908.98          | 151,978.02        | 48.64%        |
| Capital Outlay            | 0.00          | 0.00          | 0.00          | 0.00          | \$0.00              | 0.00                | 0.00              | 0.00%         |
| <b>Subtotal Rubbish</b>   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$390,056.00</b> | <b>\$187,791.84</b> | <b>202,264.16</b> | <b>48.14%</b> |

**FY 13 Rubbish Revenue Budget Variance:**

|   |                     |
|---|---------------------|
| <b>FY 13 W/S Revenue Budget</b>           | <b>\$390,056.00</b> |
| <b>FY 13 Use Available Funds ATM 4/13</b> | <b>\$0.00</b>       |
| <b>Total Rubbish Appropriation Budget</b> | <b>390,056.00</b>   |