

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

	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining 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	1.00	2.00	33.33%
General Expenses	4,399.70	4,145.28	2,852.32	3,428.29	\$6,650.00	5,965.01	684.99	89.70%
Town Warrant Report	2,425.00	2,500.00	2,419.88	1,624.59	\$2,600.00	2,467.46	132.54	94.90%
Professional Services	43,417.53	34,207.65	46,278.07	61,974.26	\$41,500.00	40,420.92	1,079.08	97.40%
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	158,439.00	0.00	100.00%
Health Inspector	8,961.00	8,961.00	8,961.00	8,961.00	\$9,230.00	9,230.00	0.00	100.00%
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	3,000.00	0.00	100.00%
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	500.00	0.00	100.00%
General Expenses	3,387.18	3,108.33	4,010.73	4,707.62	\$6,960.00	3,901.76	3,058.24	56.06%
Capital Outlay-Copier	2,100.00	1,773.00	2,411.00	0.00	\$2,500.00	2,500.00	0.00	100.00%
Finance Committee								
General Expenses	9,879.18	4,963.48	5,992.60	6,298.86	\$7,152.00	4,912.45	2,239.55	68.69%
Town Accountant								
Salary	80,390.00	82,802.00	83,272.00	94,213.00	\$97,698.00	97,698.00	0.00	100.00%
General Expenses	\$434.84	\$3,476.47	\$5,182.64	\$3,353.46	\$9,410.00	8,524.65	885.35	90.59%
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	5,000.00	0.00	100.00%
Assessors								
Salaries/Wages	57,383.00	\$59,569.00	\$64,723.00	\$66,934.00	\$68,702.00	68,701.00	1.00	100.00%
Part Time Wages	12,844.00	15,616.27	15,898.42	18,154.38	\$20,329.00	20,309.68	19.32	99.90%
General Expenses	39,779.50	38,738.72	33,502.31	34,329.80	\$48,332.00	48,332.00	0.00	100.00%
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	118,100.31	6,444.69	94.83%
General Expenses	\$27,465.00	\$31,428.86	\$34,088.08	\$37,269.81	\$43,800.00	42,620.93	1,179.07	97.31%
Town Counsel								
Annual Fee	35,000.00	35,000.00	35,000.00	35,000.00	\$35,000.00	35,000.00	0.00	100.00%
Town Hall								
General Expenses	48,614.69	46,876.84	52,559.41	50,483.61	\$62,500.00	56,347.34	6,152.66	90.16%
Capital	0.00	0.00	5,000.00	4,604.80	\$3,000.00	3,000.00	0.00	100.00%
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	107,850.00	0.00	100.00%
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	31,074.00	0.00	100.00%
General Expenses	3,278.52	4,040.93	5,480.41	5,372.61	\$6,500.00	4,699.94	1,800.06	72.31%
Election/Registration								
Salaries/Wages	500.00	1,500.00	1,500.00	1,500.00	\$4,750.00	4,603.00	147.00	96.91%
General Expenses	6,886.59	6,430.46	12,507.72	6,001.14	\$17,750.00	7,505.03	10,244.97	42.28%
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	27.06	1,472.94	1.80%
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	1,806.85	1,193.15	60.23%
<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>\$932,079.00</b>	<b>894,520.05</b>	<b>37,558.95</b>	<b>95.97%</b>

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	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining 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	144,104.76	0.24	100.00%
Police Salaries/Wages	868,075.17	880,682.81	870,952.54	898,927.18	\$950,477.00	942,510.62	7,966.38	99.16%
General Expenses	131,578.64	137,603.28	136,413.16	146,302.58	\$153,890.00	153,098.37	791.63	99.49%
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	31,500.00	0.00	100.00%
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>1,271,213.75</b>	<b>8,758.25</b>	<b>99.32%</b>
<b>Fire Department</b>								
Fire Salaries/Wages	638,367.51	673,558.35	665,363.41	721,246.14	\$820,717.00	820,715.49	1.51	100.00%
General Expenses	66,140.60	76,375.31	77,863.53	84,731.22	\$105,516.00	105,516.00	0.00	100.00%
Capital Outlay	0.00	0.00	16,207.16	7,000.00	\$5,000.00	4,694.21	305.79	93.88%
<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>\$931,233.00</b>	<b>930,925.70</b>	<b>307.30</b>	<b>99.97%</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>\$2,211,205.00</i>	<i>2,202,139.45</i>	<i>9,065.55</i>	<i>99.59%</i>
Inspectional Services								
Salary	12,900.00	14,040.00	14,560.00	15,079.68	\$13,400.00	13,270.50	129.50	99.03%
Building Inspection								
Salary	9,500.00	9,500.00	9,500.00	9,500.00	\$9,785.00	9,785.00	0.00	100.00%
Assistant	4,635.00	4,635.00	4,635.00	4,635.00	\$4,775.00	4,775.00	0.00	100.00%
General Expenses	2,559.65	2,631.89	2,962.98	2,689.14	\$5,013.00	3,632.80	1,380.20	72.47%
Plumbing/Gas Inspection								
Salary	3,500.00	3,500.00	3,500.00	3,500.00	\$3,605.00	3,605.00	0.00	100.00%
Assistant	1,800.00	1,800.00	1,800.00	1,800.00	\$1,860.00	1,860.00	0.00	100.00%
General Expenses	163.96	249.73	250.00	300.00	\$1,145.00	623.92	521.08	54.49%
Wiring Inspection								
Salary	3,500.00	3,500.00	3,500.00	3,500.00	\$3,605.00	3,605.00	0.00	100.00%
Assistant	1,800.00	1,800.00	1,800.00	1,800.00	\$1,860.00	1,860.00	0.00	100.00%
General Expenses	777.90	900.70	1,017.51	102.00	\$2,000.00	926.73	1,073.27	46.34%
Civil Defense								
General Expenses	500.00	0.00	500.00	500.00	\$500.00	500.00	0.00	100.00%
FY 07 Encumbrance								
Animal Control								
Salaries/Wages	8,300.00	8,300.00	8,300.00	8,300.00	\$8,550.00	8,550.00	0.00	100.00%
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	\$1,790.00	1,845.00	(55.00)	103.07%
Gas/Vehicle Maintenance	1,638.57	1,641.09	1,701.66	529.76	\$1,050.00	869.29	180.71	82.79%
General Expenses	833.60	1,302.87	706.88	970.70	\$210.00	206.85	3.15	98.50%
Parking Clerk								
General Expenses	5,536.72	4,464.12	3,359.93	4,974.00	\$5,800.00	5,226.46	573.54	90.11%
FY 04 Encumbrance								
Harbormaster								
Salary	1,200.00	1,200.00	1,200.00	1,200.00	\$1,235.00	1,235.00	0.00	100.00%
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	6,435.58	4.42	99.93%
Wharfinger								
Salary	1,200.00	1,200.00	1,200.00	1,200.00	\$1,235.00	1,235.00	0.00	100.00%
Assistant	400.00	400.00	400.00	400.00	\$415.00	415.00	0.00	100.00%
General Expenses	616.46	1,490.65	1,317.93	1,347.90	\$1,650.00	523.88	1,126.12	31.75%
Capital Wharf Railing								
Ocean Rescue								
Training Wages	6,209.72	8,015.00	6,125.81	8,256.00	\$6,500.00	6,500.00	0.00	100.00%
Professional Services	432.12	1,411.00	1,245.00	958.78	\$707.36	579.20	128.16	81.88%
Equipment & Maintenance	1,685.57	900.00	1,045.06	1,223.37	\$1,742.64	1,742.64	0.00	100.00%
<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>81,457.85</i>	<i>5,065.15</i>	<i>94.15%</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>\$2,297,728.00</b>	<b>2,283,597.30</b>	<b>14,130.70</b>	<b>99.39%</b>

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	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining Balance	%
<b>Education System</b>								
School Department								
Tuition - SPED	91,293.22	180,882.68	47,826.35	323,863.39	\$353,327.55	335,085.26	18,242.29	94.84%
Tuition - Swampscott	1,155,504.00	1,211,624.00	1,190,448.00	1,196,776.00	\$1,238,769.00	1,238,769.00	0.00	100.00%
Johnson School Budget	\$1,595,582.78	\$1,510,843.71	\$1,428,519.65	\$1,302,594.38	\$1,402,373.45	1,398,966.90	3,406.55	99.76%
<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>2,994,470.00</i>	<i>2,972,821.16</i>	<i>21,648.84</i>	<i>99.28%</i>
Transportation/SPED	42,250.00	41,835.00	56,240.00	104,946.71	\$107,413.00	106,364.00	1,049.00	99.02%
Transportation/Regular	126,630.00	129,330.00	132,030.00	134,730.00	\$138,772.00	138,772.00	0.00	100.00%
<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>\$246,185.00</i>	<i>245,136.00</i>	<i>1,049.00</i>	<i>99.57%</i>
School - Debt Service	529,723.61	541,180.00	528,251.87	515,340.63	\$502,788.00	502,787.48	0.52	100.00%
<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	114,679.00	1,068.00	99.08%
<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>3,861,690.00</b>	<b>3,835,423.64</b>	<b>26,266.36</b>	<b>99.32%</b>

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	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining 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	6,191.00	0.00	100.00%
General Expenses	1,409.83	811.13	1,224.52	973.40	\$1,409.00	1,094.58	314.42	77.68%
<i>Subtotal DPW Administration</i>	<i>\$6,694.83</i>	<i>\$6,296.13</i>	<i>\$7,059.52</i>	<i>\$7,007.40</i>	<i>\$7,600.00</i>	<i>7,285.58</i>	<i>314.42</i>	<i>95.86%</i>
Highways/Streets/Parks/Beaches								
Salaries/Wages	138,522.45	144,052.89	98,450.32	104,365.47	\$98,447.13	78,590.16	19,856.97	79.83%
General Expenses	115,635.80	115,263.50	118,855.75	106,796.90	\$141,955.00	123,053.20	18,901.80	86.68%
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>	<i>\$256,341.38</i>	<i>\$259,316.39</i>	<i>\$217,306.07</i>	<i>\$211,495.78</i>	<i>\$240,402.13</i>	<i>201,643.36</i>	<i>38,758.77</i>	<i>83.88%</i>
Snow & Ice								
Snow & Ice	91,849.00	61,595.24	54,035.95	30,031.38	\$62,213.00	62,212.98	0.02	100.00%
Emergency Expenses ch44 S31D					\$45,396.00	45,395.50	0.50	100.00%
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	\$53,229.87	50,862.39	2,367.48	95.55%
General Expenses	12,120.60	14,315.56	12,906.25	15,493.65	\$15,601.00	14,133.03	1,467.97	90.59%
Capital Outlay	9,992.54	0.00	0.00	17,977.29	\$5,000.00	3,995.22	1,004.78	0.00%
<i>Subtotal Beaches &amp; Parks</i>	<i>\$65,978.53</i>	<i>\$62,359.64</i>	<i>\$57,169.98</i>	<i>\$85,141.73</i>	<i>\$73,830.87</i>	<i>68,990.64</i>	<i>\$4,840.23</i>	<i>93.44%</i>
Cemetery								
Salaries/Wages	20,865.00	22,067.39	20,603.13	23,918.99	\$26,008.00	24,133.78	1,874.22	92.79%
General Expenses	7,068.76	9,027.58	4,604.35	7,051.19	\$6,115.00	5,707.74	407.26	93.34%
Capital Outlay				4,626.02	\$2,000.00	1,913.92	86.08	95.70%
<i>Subtotal Cemetery</i>	<i>\$27,933.76</i>	<i>\$31,094.97</i>	<i>\$25,207.48</i>	<i>\$35,596.20</i>	<i>\$34,123.00</i>	<i>31,755.44</i>	<i>2,367.56</i>	<i>93.06%</i>
Overhead Operations								
General Expenses	5,715.00	8,557.36	7,625.14	7,426.22	\$9,000.00	8,768.13	231.87	97.42%
Capital Outlay	2,106.50	2,735.40	3,000.00	10,000.00	\$9,000.00	8,403.75	596.25	93.38%
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>	<i>\$36,165.72</i>	<i>\$47,235.55</i>	<i>\$20,080.76</i>	<i>\$26,578.10</i>	<i>\$18,000.00</i>	<i>17,171.88</i>	<i>828.12</i>	<i>95.40%</i>
<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>481,565.00</b>	<b>434,455.38</b>	<b>47,109.62</b>	<b>90.22%</b>

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<b>Culture/Recreation</b>								
Council on Aging								
Salaries/Wages	11,467.00	17,879.50	18,198.32	22,938.75	\$25,642.50	23,913.25	1,729.25	93.26%
General Expenses	8,758.65	11,755.25	18,134.07	17,121.93	\$19,161.50	17,135.64	2,025.86	89.43%
Capital Outlay								
Veteran's Agent								
Salaries/Wages	1,000.00	1,000.00	1,000.00	1,000.00	\$1,500.00	1,500.00	0.00	100.00%
General Expenses	5,500.00	6,567.23	5,060.33	10,868.00	\$31,423.00	29,061.39	2,361.61	92.48%
Library								
Salaries/Wages/Gen. Expense	177,460.72	185,464.39	187,176.02	183,381.39	\$193,076.00	192,065.93	1,010.07	99.48%
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%
Recreation-Tennis								
General Expenses	0.00	0.00	0.00	0.00	\$2,880.00	2,880.00	0.00	0.00%
Memorial Day Committee								
General Expenses	6,000.00	5,999.08	5,963.81	5,844.71	\$6,200.00	5,985.50	214.50	96.54%
Fourth of July Committee								
General Expenses	2,200.00	2,101.56	2,200.00	2,176.46	\$2,215.00	2,097.69	117.31	94.70%
Beautification Committee								
General Expenses	1,516.50	2,060.00	1,193.87	2,060.00	\$2,060.00	2,060.00	0.00	100.00%
Personnel Committee								
General Expenses	0.00	0.00	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses								
General Expenses	81,980.55	34,987.78	47,230.14	41,284.94	\$56,650.00	42,916.43	13,733.57	75.76%
<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>\$347,839.00</b>	<b>326,646.83</b>	<b>21,192.17</b>	<b>93.91%</b>
<b>General Debt Service</b>								
Actual Debt Service	252,798.62	171,049.09	67,018.50	79,973.47	\$156,711.00	54,924.19	101,786.81	35.05%
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>54,924.19</b>	<b>101,786.81</b>	<b>35.05%</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>\$8,077,612.00</b>	<b>7,829,567.39</b>	<b>248,044.61</b>	<b>96.93%</b>

## FY 13 EXPENDITURE REPORT

	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining Balance	%
<b>Intergovernmental</b>								
Cherry Sheet								
State Assessments	85,931.00	88,401.00	\$85,146.00	\$87,011.00	\$86,401.00	85,741.00	660.00	99.24%
Charter School Assessments	177,285.00	167,988.00	78,046.00	35,715.00	\$18,370.00	68,719.00	(50,349.00)	374.08%
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>154,460.00</i>	<i>(49,689.00)</i>	<i>147.43%</i>
<b>Other Expenses</b>								
Unemployment Compensation	15,668.00	53,434.00	23,161.00	21,831.02	\$55,091.49	8,708.60	46,382.89	15.81%
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	1,525.90	54.10	96.58%
Health Insurance	577,606.46	602,412.97	663,318.88	700,734.86	\$729,781.75	729,732.66	49.09	99.99%
Medicare Taxes	53,144.18	52,878.81	57,096.60	60,342.76	\$66,200.00	62,396.08	3,803.92	94.25%
Essex County Retirement	382,419.12	414,961.40	446,853.57	500,398.34	\$524,703.76	524,703.76	0.00	100.00%
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	\$0.00	0.00	0.00	#DIV/0!
Insurance Committee Expenses	213,068.66	202,041.20	216,439.10	184,791.89	\$230,491.00	208,409.43	22,081.57	90.42%
<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>1,607,848.00</i>	<i>1,535,476.43</i>	<i>72,371.57</i>	<i>95.50%</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>\$9,790,231.00</b>	<b>9,519,503.82</b>	<b>270,727.18</b>	<b>97.23%</b>
<b>Reserve Funds</b>								
Base Appropriation *	\$0.00	\$0.00	\$0.00	\$0.00	\$30,219.00	0.00	30,219.00	0.00%
<i>Total Reserve Fund</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>30,219.00</i>	<i>0.00</i>	<i>30,219.00</i>	<i>0.00%</i>
<i>*Reserve Fund -\$75,000 less RF Transfers- \$10,300 Veterans' Services-\$4,000 Fire Fuel, Veterans' Services-\$10,500-treasurer-\$5,000 Fire Sick-\$2,000 Assessor-\$10,101 Tennis-\$2,880</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>\$9,820,450.00</b>	<b>9,519,503.82</b>	<b>300,946.18</b>	<b>96.94%</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 Dr	\$404,488.00	\$347,228.00	\$334,872.00	\$341,419.00	\$321,832.00	321,832.00	0.00	100.00%
Transfer to Retirement Special Rev	\$35,000.00		\$15,000.00	\$0.00	\$0.00	0.00	0.00	
Transfer to Wharf Insurance Specic	\$3,000.00	\$25,000.00	\$26,000.00	\$17,000.00	\$15,000.00	15,000.00	0.00	
Free Cash to Paving Art # 8 4/26/08 ATM								
Transfer to School Special Revenue Fund SPED Tuitior		\$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>415,832.00</i>	<i>415,832.00</i>	<i>0.00</i>	<i>100.00%</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>10,236,282.00</b>	<b>9,935,335.82</b>	<b>300,946.18</b>	<b>97.06%</b>

## FY 13 EXPENDITURE REPORT

	FY09 Actual Expenditure	FY10 Actual Expenditure	FY11 Actual Expenditure	FY12 Actual Expenditure	FY13 Budget Adjusted	FY13 Actual Expenditure	FY13 Remaining 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	\$54,281.00							
FY 13 Use of Overlay ATM 4/13	\$0.00							
<b>Total Other Sources Used</b>		<b>573,715.00</b>						
FY 13 9 C State Aid Reductions								
<b>Total Appropriation Budget</b>					<b>\$10,236,282.00</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>		<b>85,536.00</b>						
<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>		<b>357,965.00</b>						
<b>***** Free Cash Usage 4/13 for FY 13:</b>								
Omnibus Art 3-Emergeny Appropriation Storms		\$45,396.00						
Omnibus Art 4-DPW Snow and Ice		\$7,698.00						
Omnibus Art 28-Prior Yr. School Transportation Expens		\$1,187.00						
<b>Total Free Cash Usage 4/13 for FY13 Budget</b>		<b>54,281.00</b>						
<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>		<b>75,933.00</b>						
<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>		<b>0.00</b>						

**FY 13 EXPENDITURE REPORT**

	<b>FY09 Actual Expenditure</b>	<b>FY10 Actual Expenditure</b>	<b>FY11 Actual Expenditure</b>	<b>FY12 Actual Expenditure</b>	<b>FY13 Budget Adjusted</b>	<b>FY13 Actual Expenditure</b>	<b>FY13 Remaining 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	\$222,858.06	193,800.07	29,057.99	86.96%
General Expenses	\$133,177.44	\$138,191.52	\$117,432.28	184,124.85	\$174,451.00	117,364.06	57,086.94	67.28%
Lynn Water & Sewer	53,702.00	114,508.22	212,470.71	120,428.61	\$247,000.00	185,521.55	61,478.45	75.11%
Capital Outlay	58,873.29	45,035.77	34,100.30	42,674.90	\$60,000.00	60,000.00	0.00	100.00%
Sewer - Debt Service	179,791.22	192,475.51	169,998.20	156,402.20	\$150,644.00	150,643.26	0.74	100.00%
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>\$854,953.06</b>	<b>707,328.94</b>	<b>147,624.12</b>	<b>82.73%</b>
<b>Water Division</b>								
Salaries/Wages	125,269.24	134,202.91	139,104.59	142,031.69	\$151,725.94	143,602.83	8,123.11	94.65%
General Expenses	\$48,010.51	\$52,760.04	\$52,114.38	\$48,543.82	\$82,361.00	51,072.20	31,288.80	62.01%
MWRA Assessment	351,096.00	340,192.00	303,713.00	323,512.00	\$331,000.00	309,977.00	21,023.00	93.65%
Capital Outlay	35,823.86	48,665.37	28,028.56	50,952.59	\$60,000.00	45,336.40	14,663.60	75.56%
Water - Debt Service	192,556.20	154,752.15	148,793.08	110,015.22	\$171,188.00	171,187.50	0.50	100.00%
<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>\$796,274.94</b>	<b>721,175.93</b>	<b>75,099.01</b>	<b>90.57%</b>
Transfers-Out General Fund	162,063.00	166,925.00	175,734.00	181,008.00	\$186,431.00	186,431.00	0.00	100.00%
Transfers-Out Capital Projects-Deb	28,000.00	0.00	200,000.00	60,000.00	\$60,000.00	60,000.00	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 Trasfers-Out</b>	<b>\$240,063.00</b>	<b>\$311,925.00</b>	<b>\$375,734.00</b>	<b>\$241,008.00</b>	<b>\$246,431.00</b>	<b>246,431.00</b>	<b>0.00</b>	<b>100.00%</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>1,935,659.00</b>	<b>1,674,935.87</b>	<b>260,723.13</b>	<b>86.53%</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>
FY 13 W/S Revenue Budget	<b>\$1,875,659.00</b>
FY 13 Use Available Funds ATM 4/13	<u>\$60,000.00</u>
<b>Total W/S Appropriation Budget</b>	<b>1,935,659.00</b>

**\*\*\*\*\* Available Funds Usage 4/13 for FY 13:**

Article 4/13 ATM Sewer/Water Equipment	<u>\$60,000.00</u>
<b>Total Available Funds Usage 4/13 for FY13 Budget</b>	<b>60,000.00</b>

**Rubbish Enterprise**

	<b>FY09 Actual Expenditure</b>	<b>FY10 Actual Expenditure</b>	<b>FY11 Actual Expenditure</b>	<b>FY12 Actual Expenditure</b>	<b>FY13 Budget Adjusted</b>	<b>FY13 Actual Expenditure</b>	<b>FY13 Remaining Balance</b>	<b>%</b>
<b>Beginning FY 13</b>								
<b>FY 13 EXPENDITURE REPORT</b>								
<b>Rubbish Enterprise</b>								
Salaries/Wages	0.00	0.00	0.00	0.00	\$43,901.00	43,773.97	127.03	99.71%
General Expenses	\$0.00	\$0.00	\$0.00	0.00	\$50,268.00	40,938.45	9,329.55	81.44%
Household Collection	0.00	0.00	0.00	0.00	\$295,887.00	287,817.96	8,069.04	97.27%
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>\$372,530.38</b>	<b>17,525.62</b>	<b>95.51%</b>

**FY 13 Rubbish Revenue Budget Variance:**

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