

Town Accountant's Report – Fiscal Year 2020

Fiscal Year 2020 and calendar year 2020 were like no other due to the pandemic. The costs, grants, other funds and regulations changed daily. The employees of the Town of Nahant as well as the committees, elected officials and volunteers handled these unprecedented times exceptionally well. Sometimes it takes times like these to notice what wonderful and dedicated people we work with daily. Many schools and town halls were closed, but Nahant kept things going and worked even harder. The police, fire, emergency management and DPW handled all the PPE, grants, questions and fears exceptionally well. The council on aging did a fantastic job taking care of our seniors. The library found innovative ways to offer services to our residents. We had our first town meeting outside behind the fire station. We had monthly budgets for four months and the annual budget was voted at the annual town meeting. That was five budgets approved by the Department of Revenue for one year. The board of selectmen, finance committee, town moderator, town clerk, community preservation committee as well as all employees and volunteers handled their duties during this pandemic well. Tony Barletta led us through the ever changing issues and still continues to do so. As a fellow employee and resident, thank you all! Masks on all the while.

This is my last report as I am retiring on January 31, 2021. It has been a pleasure serving my home town. I have met so many wonderful, dedicated people through it all and I have appreciation for the concerned citizens as well as the employees and volunteers of our little town.

Fiscal Year 2020 saw the lowest percentage of collections, during my twenty-six years due to people losing jobs and fear, but the treasurer/collector's office did a fine job. It was beneficial that we estimated the revenue conservatively and that the departments heeding Tony's spending freeze. Every department needed to help offset the revenue shortage from our biggest revenue source, real estate taxes. Due to these efforts by all, the Certified Free Cash is \$805,111. (Free Cash is the fund balance less mandated state adjustments-See next page.) This was \$183,189 more than last year. We must continue to be careful in order to grow and avoid a free cash deficit. The Town's revenue budget is only an estimate. This revenue budget is what supports the appropriation budget. It is prudent to use free cash available for any revenue deficits, other unforeseen events that can occur and capital improvements. The future years may require reduced appropriations and/or an override. The certified Water/Sewer Enterprise Fund balance is \$275,976 and the Rubbish Enterprise Fund balance is \$221,416 for Fiscal Year 2020.

Thanks again to all who have worked to maintain a positive fund balance again in FY 20. Special thanks to all of the department heads who work diligently to stay within their budgets and make necessary cuts and all of the dedicated people who donate so much of their time to make Nahant a better place.

The town's outstanding debt as of 6/30/20 is \$11,365,919 - \$2,689,630 is in long-term debt and \$8,676,289 is in temporary short-term debt. The Authorized and Unissued Debt totals \$9,900 as detailed in the attached Statement of Indebtedness. During Fiscal Year 2020 the board of selectmen, the finance department and the finance committee have tried their best to support necessary capital improvements with minimal borrowing, stabilize the water and sewer rates and rubbish rates and maintain a stabilization fund, all the while supporting ever

increasing budgets for a better Nahant. These are great goals that took a tremendous deal of planning and hard work and have become impossible to attain.

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

On the following pages are reports that cover the twelve-month period from July 1, 2019 through June 30, 2020. (FY 20) Please take time to review these reports. Additional information or clarification desired by a Nahant resident will be gladly furnished upon a written request.

Due to the pandemic, the town has not yet completed the annual audit, at the time of going to the printer for this report. It has begun, but like all things during these times, the auditors are behind schedule. This report includes financial reports completed in-house.

Also, the FY 2021 appropriated budget and expenditures are included at the end of this report. The actual expenditures are through 12/31/20.

A very special thank you to Lisa Arena, assistant accountant. Also, a special thank you to Miranda Nocera for all you have done for the Town this year. We have had many issues and transitions this past year. Thank you to our town administrator, Antonio Barletta and his assistant, Kristen Taylor. They are both full of enthusiasm and have been working diligently to improve Nahant. I am also so grateful to Brendan Carritte, Kathy Famulari and Kim Koscilecki for all the hard work in the treasurer/collector's office. Mary Lowe has been a big help with all the FEMA and CARES reporting as well as her regular duties. Sheila Hambleton has been a valuable employee to the Town's finance team for many years. Welcome to Diane Dunfee, our new town clerk. Happy retirement to Peggy Barile. Of course, thanks to all the members of Town Hall staff, including Linda Peterson, Joyce Haynes, Carol Nelson and Kim Campo. Thanks to all of the staff and volunteers in the council of aging, especially this year. The public safety and school departments are also on the top of the thank you list this year. Welcome Zach Taylor as DPW Superintendent and thanks to you and your department. Congratulations to Chief Palombo, Nahant's new fire chief! Welcome to Alison Nieto, Nahant's Finance Director! You have your work cut out for you, but will do a great job. Also, I can't forget to thank Tom Mazzaferro for keeping the townhall clean and sanitized and working around all the papers in my office.

Respectfully Submitted,
Deborah A. Waters
Town Accountant

Actual Free Cash		
Undesignated Fund Balance 6/30/20	\$1,712,368.58	
Less: Video Airmark Grant Not Received	(\$17,489.00)	
Less: Overlay Reserve	(\$267,846.58)	
Used on Recap FY21	(\$621,922.00)	
Free Cash	\$805,111.00	
Rounding	\$805,111	
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/19	\$1,684,525.38	
FY 2020 Surplus Expenditures	\$725,589.55	
FY 2020 Revenue Surplus	\$281,183.15	
Less: FY 20 Encumbrances *** (See Below)	(\$120,452.86)	***
Less: Other Funding Sources **** (See Below)	(\$885,502.51)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	\$0.00	*****
Less Petty Cash Fund Balance	(\$100.00)	
Snow and Ice Deficit F/B	\$27,125.87	
Less: Overlay Reserve	(\$267,846.58)	
Less: Video Airmark Grant Not Received	(\$17,489.00)	
Used on Recap FY21	(\$621,922.00)	
Total Free Cash	\$805,111.00	
*** FY 20 Encumbered Funds		
School-Variou	\$49,028.66	
Treasurer/Collector Services	\$4,300.00	
Town Accountant-Services	\$3,500.00	
Assessors-Services	\$2,550.00	
Fire-Ambulance Supplies	\$1,781.12	
Town Clerk-Professional Development	\$135.00	
Election/Registration Salaries	\$76.50	
Harbormaster Supplies	\$12.48	
Veterans' Services	\$25.60	
Data Processing Expenses	\$9,500.00	
Selectmen Annual Report	\$5,000.00	
Town Administrator Public Health	\$4,000.00	
Insurance	\$7,988.00	
Debt	\$32,555.50	
Total FY 20 Encumbered Funds		\$120,452.86
Other Funding Sources		
FY 19 Encumbered Funds	\$167,304.51	167,304.51
Free Cash Usage 4/27/19 for FY 20 Omnibus:		
Town Administrator-Capital	\$2,900.00	
Treasurer's Capital	\$1,400.00	
Town Clerk's	\$1,400.00	
Police Capital	\$39,900.00	
Fire Capital	\$18,800.00	
Wharfinger Capital	\$1,500.00	
DPW Overhead Capital-Equipment	\$8,500.00	
Veterans' Services 75% Vet Benefits	\$27,000.00	
Debt Pay Downs-Omnibus	\$194,014.00	
School Budget-Omnibus	\$422,784.00	
Total Free Cash Usage 4/19 for FY20 Budget		718,198.00
Free Cash Usage 5/20 for FY 20:		
Article 4 Snow & Ice	\$0.00	
Article 7 Prior Year Bills Parking	\$0.00	
Fire Dispatch Capital Art#23	\$0.00	
Total Free Cash Usage 5/20 for FY20 Budget		0.00
FY 20 Use of Overlay Surplus 4/19 ATM:		
School Budget-Omnibus	\$0.00	
Total Use of Overlay Surplus FY 20 4/19 ATM		0.00
FY 20 Use of Overlay Surplus 5/20 ATM:		
Article 3 Transfers	\$0.00	
Article 4 Snow & Ice	\$0.00	
Total Use of Overlay Surplus FY 20 5/20 ATM		0.00
Total Other Funding Sources (Not Supported By FY 20 Revenues)		\$885,502.51

**** Fund Balance Reserved for Subsequent Year Appropriations		
Free Cash Usage-Town Administrator Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Treasurer's Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Town Clerk's Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Police Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Fire Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Wharfing Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-DPW H&S Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-DPW O/H Capital Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Veterans' Services Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-School Expenses Art#8 FY 21 5/20 ATM	\$0.00	
Free Cash Usage-Debt Service Art#8 FY 21 5/20 ATM	\$0.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		0.00
Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/19	\$647,567.34	
FY 2020 Surplus Expenditures	\$561,982.10	
FY 2020 Surplus/(Deficit) Revenue	(\$13,845.93)	
Less: FY 20 Encumbrances *** (See Below)	(\$430,119.29)	***
Less: Other Funding Sources **** (See Below)	(\$489,608.00)	****
Plus: Transfer In from General Fund for Vehicle ***** (See Below)	\$0.00	*****
Less: F/B Reserved for Subsequent Year Appropriations ***** (See Below)	\$0.00	*****
W/S Enterprise Fund Amount Available for Appropriation		\$275,976.22
Rounding	\$275,976	
*** FY 20 Encumbered Funds		
Sewer-Contract Operations	\$3,200.00	
Sewer Debt	\$371,620.54	
Water Debt	\$55,298.75	
Total FY 20 Encumbered Funds		\$430,119.29
**** Other Funding Sources		
FY 19 Encumbered Funds	\$489,608.00	
Total Other Funding Sources (Not Supported By FY 20 Revenues)		\$489,608.00
****Total Fund Balance Usage 5/20 for FY20 Budget (Included in Expenditures)		
Article #10 5/20 ATM Use of R/E Roads 30K	\$0.00	
Total Fund Balance Usage 5/20 for FY20 Budget (Included in Expenditures)		\$0.00
Total Other Funding Sources (Not Supported By FY 20 Revenues)		\$489,608.00
****Total Transfer In for Vehicle from General Fund		
Total Transfer-In for Vehicle from General Fund		\$0.00
***** Fund Balance Reserved for Subsequent Year Appropriations		
	\$0.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$0.00
Rubbish Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/19	\$190,931.12	
FY 2020 Surplus Expenditures	\$25,889.68	
FY 2020 Revenue Surplus	\$17,026.61	
Less: FY 20 Encumbrances *** (See Below)	\$0.00	***
Less: Fund Balance Usage FY 20 *** (See Below)	\$0.00	****
Less: F/B Reserved for Subsequent Year Appropriations ***** (See Below)	(\$12,431.00)	
Rubbish Enterprise Fund Amount Available for Appropriation		\$221,416.41
Rounding	\$221,416	
*** FY 19 Encumbered Funds		
Compost Debt	\$0.00	
Total FY 19 Encumbered Funds		\$0.00
****Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		
Article #12 5/20 ATM Compost Site	\$0.00	
	\$0.00	
Total Fund Balance Usage 4/19 for FY19 Budget (Included in Expenditures)		\$0.00
**** Rubbish Ent. Fund Balance Reserved for Subsequent Year Appropriations		
Article #11 5/20 ATM Rate Stabilization from Fund Balance	\$12,431.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$12,431.00

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2020
Expenditure/Revenue Summary

Town of Nahant

General Fund	FY 20	Expended	Appropriation	Less	Appropriation	Grand Totals
Appropriation Surplus (Deficit)	Budget	6/30/2020	Surplus (Deficit)	Encumbrances	Actual Surplus (Deficit)	
General Government	\$1,364,556.60	\$1,308,502.63	\$56,053.97	(\$29,061.50)	\$26,992.47	
Reserve Fund	\$171,792.00	\$0.00	\$171,792.00		\$171,792.00	
Police Department	\$1,555,648.00	\$1,493,167.78	\$62,480.22		\$62,480.22	
Fire Department	\$1,107,501.68	\$1,024,201.54	\$83,300.14	(\$1,781.12)	\$81,519.02	
Other Public Safety	\$112,984.00	\$102,066.42	\$10,917.58	(\$12.48)	\$10,905.10	
School Department	\$3,569,879.00	\$3,451,122.96	\$118,756.04	(\$49,028.66)	\$69,727.38	
School Transportation	\$232,280.00	\$170,605.00	\$61,675.00		\$61,675.00	
Department of Public Works	\$435,386.00	\$449,794.14	(\$14,408.14)		(\$14,408.14)	
Cultural & Recreational	\$439,684.00	\$399,814.84	\$39,869.16	(\$25.60)	\$39,843.56	
Debt Service	\$516,822.23	\$483,745.51	\$33,076.72	(\$32,555.50)	\$521.22	
State Assessments	\$94,654.00	\$101,596.00	(\$6,942.00)		(\$6,942.00)	
State Assessments-Charter School	\$29,688.00	\$105,413.00	(\$75,725.00)		(\$75,725.00)	
State Assessments-School Choice	\$9,283.00	\$10,267.00	(\$984.00)		(\$984.00)	
Retirement Account	\$5,500.00	\$5,373.51	\$126.49		\$126.49	
Essex County Retirement	\$876,067.00	\$876,067.00	\$0.00		\$0.00	
Unemployment	\$11,033.00	\$0.00	\$11,033.00		\$11,033.00	
Insurance Committee	\$252,892.00	\$215,752.00	\$37,140.00	(\$7,988.00)	\$29,152.00	
Health & Life Insurance	\$896,500.00	\$767,426.19	\$129,073.81		\$129,073.81	
FICA	\$86,300.00	\$78,169.44	\$8,130.56		\$8,130.56	
Essex NS Agriculture Tech Assessmer	\$152,731.00	\$152,507.00	\$224.00		\$224.00	
Interfund Transfers-Out	\$1,729,552.00	\$1,729,552.00	\$0.00		\$0.00	
Total GF Appropriations	\$13,650,733.51	\$12,925,143.96	\$725,589.55	(\$120,452.86)	\$605,136.69	\$605,136.69
			Revenue			
General Fund	FY 20	Received	Surplus			
Revenue Surplus (Deficit)	Budget	6/30/2020	(Deficit)			
Property Taxes Net Refunds	\$10,443,217.00	\$10,371,094.30	(\$72,122.70)			
Tax Liens Redeemed	\$0.00	\$0.00	\$0.00			
Tax Foreclosure	\$0.00	\$0.00	\$0.00			
Total Property Tax	\$10,443,217.00	\$10,371,094.30	(\$72,122.70)			(\$72,122.70)
Excise Taxes	\$555,381.00	\$595,051.19	\$39,670.19			\$39,670.19
Meals Taxes	\$0.00	\$18,121.12	\$18,121.12			\$18,121.12
Interest & Penalties on Taxes	\$22,333.00	\$31,818.03	\$9,485.03			\$9,485.03
Rubbish Charges	\$0.00	\$0.00	\$0.00			
Other Charges	\$6,730.00	\$6,524.52	(\$205.48)			
Total User Charges	\$6,730.00	\$6,524.52	(\$205.48)			(\$205.48)
Fees	\$31,891.00	\$44,959.94	\$13,068.94			
Ambulance Fees	\$123,994.00	\$154,903.67	\$30,909.67			
Rentals	\$273,437.00	\$371,350.81	\$97,913.81			
Total Fees & Rentals	\$429,322.00	\$571,214.42	\$141,892.42			\$141,892.42
Licenses & Permits	\$60,551.00	\$130,035.12	\$69,484.12			\$69,484.12
Cherry Sheet	\$991,285.00	\$1,036,125.55	\$44,840.55			\$44,840.55
Inventory	\$0.00	\$12,450.00	\$12,450.00			\$12,450.00
Fines	\$30,650.00	\$38,953.23	\$8,303.23			\$8,303.23
Earnings on Investments	\$6,435.00	\$10,693.11	\$4,258.11			\$4,258.11
CMS Retiree Subsidy	\$0.00	\$0.00	\$0.00			\$0.00
Miscellaneous Revenues	\$0.00	\$5,006.56	\$5,006.56			\$5,006.56
Interfund Transfers-In	\$219,327.00	\$219,327.00	\$0.00			\$0.00
Total General Fund Revenue	\$12,765,231.00	\$13,046,414.15	\$281,183.15			\$281,183.15
Total General Fund Expenditure/Revenue Surplus						\$886,319.84

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2020
Expenditure/Revenue Summary

Town of Nahant

			Appropriation		Appropriation	Grand Totals
Water/Sewer Enterprise Fund	FY 20	Expended	Surplus	Less	Actual Surplus	
Appropriation Surplus (Deficit)	Budget	6/30/2020	(Deficit)	Encumbrances	(Deficit)	
Sewer Division						
Salaries/Wages	\$215,679.00	201,922.50	13,756.50		\$13,756.50	
General Expenses	\$176,805.00	147,153.78	29,651.22	(\$3,200.00)	\$26,451.22	
Lynn Water & Sewer	\$279,690.00	334,659.22	(54,969.22)		(54,969.22)	
Capital Outlay	\$30,000.00	28,086.70	1,913.30		\$1,913.30	
Sewer - Debt Service	\$565,016.00	193,395.46	371,620.54	(\$371,620.54)	\$0.00	
Subtotal Sewer	\$1,267,190.00	905,217.66	361,972.34	(374,820.54)	(12,848.20)	
Water Division						
Salaries/Wages	\$193,520.00	178,201.14	15,318.86		\$15,318.86	
General Expenses	\$93,689.00	83,135.79	10,553.21	\$0.00	\$10,553.21	
MWRA Assessment	\$530,450.00	457,189.34	73,260.66		\$73,260.66	
Capital Outlay	\$30,000.00	24,771.72	5,228.28		\$5,228.28	
Water - Debt Service	\$189,899.00	134,600.25	55,298.75	(\$55,298.75)	\$0.00	
Subtotal Water	\$1,037,558.00	877,898.24	159,659.76	(\$55,298.75)	104,361.01	
Transfers-Out General Fund	\$219,327.00	219,327.00	0.00		\$0.00	
Transfers-Out Capital Projects	\$565,011.00	565,011.00	0.00		\$0.00	
Subtotal Transfers-Out	\$784,338.00	784,338.00	0.00		0.00	
Reserves	\$40,350.00	0.00	40,350.00		\$40,350.00	
Subtotal Reserves	\$40,350.00	0.00	40,350.00		40,350.00	
Total W/S Appropriations	\$3,129,436.00	\$2,567,453.90	\$561,982.10	(\$430,119.29)	\$131,862.81	\$131,862.81
Water/Sewer Enterprise Fund	FY 20	Received	Surplus			
Revenue Surplus (Deficit)	Budget	6/30/2020	(Deficit)			
Water Usage Charges	973,582.00	885,330.80	(88,251.20)			
Sewer Usage Charges	835,328.00	839,813.01	4,485.01			
Water Meters	0.00	650.00	650.00			
Tax Title Liens Redeemed	0.00	0.00	0.00			
Utility Liens Redeemed	0.00	56,790.93	56,790.93			
Earnings on Investments	600.00	1,503.95	903.95			
Other Charges for Services	0.00	900.00	900.00			
Penalties and Interest	0.00	10,675.38	10,675.38			
Transfer In - Capital (Rescind)	0.00	0.00	0.00			
Transfer In - Debt Shift	830,318.00	830,318.00	0.00			
Total W/S Fund Revenue	\$2,639,828.00	\$2,625,982.07	(\$13,845.93)			(\$13,845.93)
Total W/S Expenditure/Revenue Surplus (Deficit)						\$118,016.88

Appropriation Funds
General Fund, W/S and
Rubbish Enterprise Funds

Fiscal Year 2020
Expenditure/Revenue Summary

Town of Nahant

			Appropriation		Appropriation	Grand Totals
Rubbish Enterprise Fund	FY 20	Expended	Surplus	Less	Actual Surplus	
Appropriation Surplus (Deficit)	Budget	6/30/2020	(Deficit)	Encumbrances	(Deficit)	
Salaries/Wages	\$58,581.00	43,525.45	15,055.55		\$15,055.55	
General Expenses	\$67,310.00	53,328.95	13,981.05		\$13,981.05	
Household Collection	\$330,990.00	334,136.92	(3,146.92)		(3,146.92)	
Rubbish - Debt Service	\$0.00	0.00	0.00		\$0.00	
Debt Pay down-Compost Site Transf	\$0.00	0.00	0.00		\$0.00	
	\$0.00	0.00	0.00		\$0.00	
Transfer-Out Compost Site	\$0.00	0.00	0.00		\$0.00	
Total Rubbish Appropriations	\$456,881.00	\$430,991.32	\$25,889.68	\$0.00	\$25,889.68	\$25,889.68
Rubbish Enterprise Fund	FY 20	Received	Surplus			
Revenue Surplus (Deficit)	Budget	6/30/2020	(Deficit)			
Rubbish Charges	444,250.00	450,019.92	5,769.92			
Tax Title Liens Redeemed	0.00	0.00	0.00			
Utility Liens Redeemed	0.00	7,340.65	7,340.65			
Earnings on Investments	200.00	1,826.04	1,626.04			
Other Charges for Services	0.00	2,290.00	2,290.00			
Total Rubbish Fund Revenue	\$444,450.00	\$461,476.61	\$17,026.61			\$17,026.61
Total Rubbish Expenditure/Revenue Surplus						\$42,916.29

APPROPRIATIONS
FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
General Government						
Moderator						
General Expenses	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen						
Salaries/Wages	1.00	2.00	\$3.00	0.00	3.00	0.00%
General Expenses	2,253.45	2,397.60	\$4,400.00	2,805.39	1,594.61	63.76%
Town Warrant Report	2,895.00	3,329.25	\$3,000.00	0.00	3,000.00	0.00%
Professional Services	93,445.55	136,424.58	\$123,294.00	122,603.35	690.65	99.44%
FY 18 Professional DEP		7,280.94				
FY 19 Encumbrance Legal			\$17,000.00	17,000.00	0.00	100.00%
Town Administrator						
Salaries/Wages	238,955.00	308,914.67	219,857.00	219,857.00	0.00	100.00%
Health Inspector	10,341.00	10,445.00	\$10,654.00	10,654.00	0.00	100.00%
Assistant Health Inspector	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	3,361.00	3,395.00	\$3,463.00	3,463.00	0.00	100.00%
Health Assistant	0.00	0.00	\$0.00	0.00	0.00	
Town Physician	0.00	0.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	0.00	0.00	\$500.00	0.00	500.00	0.00%
General Expenses	24,299.85	33,509.94	\$12,150.00	9,397.71	2,752.29	77.35%
Capital Outlay-Copier	1,662.30	1,072.98	\$2,900.00	0.00	2,900.00	0.00%
Finance Committee						
General Expenses	6,700.11	14,116.75	\$9,500.00	6,365.00	3,135.00	67.00%
Town Accountant						
Salary	163,599.00	165,274.00	\$169,248.00	169,248.00	0.00	100.00%
General Expenses	9,577.25	9,197.36	\$9,217.00	5,646.83	3,570.17	61.27%
FY 17 Encumbrance	4,000.00	0.00		0.00	0.00	0.00%
FY 18 Encumbrance		3,500.00	\$0.00	0.00	0.00	
FY 19 Encumbrance			\$3,500.00	3,500.00	0.00	100.00%
Assessors						
Salaries/Wages	77,818.00	79,453.00	\$82,124.62	82,124.62	0.00	100.00%
Part Time Wages	13,476.00	11,009.13	\$13,879.38	8,060.00	5,819.38	58.07%
Prior Year Bill	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	52,523.57	53,257.64	\$51,000.00	54,268.14	(3,268.14)	106.41%
FY 17 Encumbrance	8,190.00					
FY 19 Encumbrance			\$500.00	500.00	0.00	100.00%
Treasurer/Collector						
Salaries/Wages	124,890.20	151,823.39	\$124,306.00	124,301.57	4.43	100.00%
General Expenses	42,013.87	45,729.21	\$54,750.00	45,091.80	9,658.20	82.36%
Capital-Copier		1,234.35	\$1,400.00	1,395.15	4.85	99.65%
Town Counsel						
Services	51,659.61	35,000.00	\$55,000.00	55,000.00	0.00	100.00%
Town Hall						
Salaries/Wages	30,254.78	29,339.17	\$30,562.00	29,138.80	1,423.20	95.34%
General Expenses	41,232.18	41,412.00	50,820.00	47,224.27	3,595.73	92.92%
Capital	1,261.33		1,400.00	1,400.00	0.00	100.00%
FY 18 Encumbrance		13.35				
Information Technology						
General Expenses	129,566.00	119,085.73	\$181,000.00	171,367.49	9,632.51	94.68%
FY 17 Encumbrance	991.79					
FY 18 Encumbrance		455.00				
FY 19 Encumbrance			\$30,000.00	30,000.00	0.00	100.00%
Town Clerk						
Salaries/Wages	59,135.00	64,753.13	\$68,101.00	58,353.66	9,747.34	85.69%
General Expenses	3,841.07	4,983.28	\$7,755.00	8,517.43	(762.43)	109.83%
Capital		1,234.35	\$1,400.00	1,395.15	4.85	99.65%
FY 19 Encumbrance			\$1,307.45	1,307.45	0.00	100.00%
Election/Registration						
Salaries/Wages	6,758.50	6,686.50	\$4,922.00	4,877.67	44.33	99.10%
General Expenses	6,063.66	6,240.17	\$7,474.00	7,482.72	(8.72)	100.12%
Prior Year Bill		852.06				
FY 19 Encumbrance			\$799.15	799.15	0.00	100.00%
Conservation Commission						
General Expenses	16.65	493.00	\$760.00	760.00	0.00	100.00%
Planning Board						
Purchase of Services	1,255.14	2,648.30	\$2,400.00	1,924.18	475.82	80.17%
FY 14 Encumbrance						
General Expenses	51.13	0.00	\$250.00	0.00	250.00	0.00%
Zoning/Board of Appeals						
General Expenses	2,149.14	2,895.30	\$2,900.00	2,673.10	226.90	92.18%
FY 18 Encumbrance		370.50				
Total General Government	1,214,238.13	1,357,828.63	\$1,364,556.60	1,308,502.63	56,053.97	95.89%

FY 20 EXPENDITURE REPORT

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

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Education System						
School Department						
Tuition - SPED	300,858.85	325,241.77	\$392,935.00	328,838.72	64,096.28	83.69%
Tuition - Swampscott	1,350,000.00	1,397,250.00	\$1,449,647.00	1,449,647.00	0.00	100.00%
Prior Year Bills	0.00	0.00	\$0.00	0.00	0.00	
Johnson School Budget	\$1,656,237.22	\$1,717,401.99	\$1,727,297.00	\$1,672,637.24	54,659.76	96.84%
<i>School Appropriation</i>	<i>3,307,096.07</i>	<i>3,439,893.76</i>	<i>3,569,879.00</i>	<i>3,451,122.96</i>	<i>118,756.04</i>	<i>96.67%</i>
Transportation/SPED	57,440.00	18,325.00	\$80,000.00	18,325.00	61,675.00	22.91%
Transportation/Regular	152,280.00	152,280.00	\$152,280.00	152,280.00	0.00	100.00%
<i>Total Transportation</i>	<i>209,720.00</i>	<i>170,605.00</i>	<i>\$232,280.00</i>	<i>170,605.00</i>	<i>61,675.00</i>	<i>73.45%</i>
School - Debt Service	436,145.83	420,404.39	\$378,200.00	377,682.50	517.50	99.86%
Assessments:						
Essex Agriculture Tech	0.00	0.00	\$0.00	0.00	0.00	
Essex NS Agriculture Tech	94,229.00	160,572.00	\$152,731.00	152,507.00	224.00	99.85%
Total Education System	4,047,190.90	4,191,475.15	4,333,090.00	4,151,917.46	181,172.54	95.82%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	6,855.00	537.05	\$7,019.00	6,700.39	318.61	95.46%
General Expenses	2,069.63	773.65	\$2,300.00	2,300.00	0.00	100.00%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal DPW Administration</i>	<i>\$8,924.63</i>	<i>\$1,310.70</i>	<i>\$9,319.00</i>	<i>\$9,000.39</i>	<i>\$318.61</i>	<i>96.58%</i>
Highways/Streets/Parks/Beaches						
Salaries/Wages	112,266.78	96,730.92	\$127,013.00	107,652.68	19,360.32	84.76%
	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	148,595.33	137,503.55	\$153,732.00	147,449.95	6,282.05	95.91%
Capital Outlay		6,000.00	\$6,000.00	0.00	6,000.00	
<i>Subtotal Highways/Streets/B/P</i>	<i>260,862.11</i>	<i>240,234.47</i>	<i>\$286,745.00</i>	<i>255,102.63</i>	<i>31,642.37</i>	<i>88.96%</i>
Snow & Ice						
Snow & Ice	174,506.29	101,995.82	\$30,000.00	57,125.87	(27,125.87)	190.42%
Beaches & Parks						
Salaries/Wages	47,402.76	45,619.16	\$46,078.00	50,871.22	(4,793.22)	110.40%
General Expenses	23,551.34	19,718.22	\$15,100.00	23,945.91	(8,845.91)	158.58%
FY 18 Encumbrance		951.41	\$580.00	580.00	0.00	100.00%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Beaches & Parks</i>	<i>70,954.10</i>	<i>66,288.79</i>	<i>\$61,758.00</i>	<i>75,397.13</i>	<i>(\$13,639.13)</i>	<i>122.08%</i>
Cemetery						
Salaries/Wages	33,071.06	28,142.88	\$26,914.00	33,458.70	(6,544.70)	124.32%
General Expenses	8,756.81	9,991.31	\$7,550.00	8,253.87	(703.87)	109.32%
FY 18 Encumbrance		1,198.93	\$0.00	0.00	0.00	#DIV/0!
FY 14 Encumbrance Capital	0.00	0.00	\$0.00	0.00	0.00	
Capital Outlay	1,200.00	0.00	\$0.00	0.00	0.00	
<i>Subtotal Cemetery</i>	<i>43,027.87</i>	<i>39,333.12</i>	<i>\$34,464.00</i>	<i>41,712.57</i>	<i>(7,248.57)</i>	<i>121.03%</i>
Overhead Operations						
General Expenses	10,678.43	13,083.35	\$10,600.00	10,117.19	482.81	95.45%
Capital Outlay	3,974.99	2,500.00	\$2,500.00	1,338.36	1,161.64	53.53%
Public Works - Debt Service	2,353.46	2,324.03	\$36,300.00	10,060.44	26,239.56	27.71%
FY19 - Debt Service Encumbered			\$0.00	0.00	0.00	
<i>Subtotal DPW Overhead</i>	<i>17,006.88</i>	<i>17,907.38</i>	<i>\$49,400.00</i>	<i>21,515.99</i>	<i>27,884.01</i>	<i>43.55%</i>
Total Public Works Department	575,281.88	467,070.28	471,686.00	459,854.58	11,831.42	97.49%

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Culture/Recreation						
Council on Aging						
Salaries/Wages	35,881.41	37,877.55	\$37,155.61	36,617.44	538.17	98.55%
General Expenses	19,533.59	19,078.07	\$20,458.39	16,062.08	4,396.31	78.51%
Capital Outlay						
Veteran's Agent						
Salaries/Wages	6,380.00	6,444.00	\$8,000.00	8,000.00	0.00	100.00%
General Expenses	28,363.88	19,708.60	\$39,100.00	21,300.76	17,799.24	54.48%
Library						
Salaries/Wages/Gen. Expense	215,936.41	218,683.00	\$222,558.00	212,771.54	9,786.46	95.60%
FY 15 Encumbrance						
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
Recreation-General						
Salaries/Wages						
General Expenses	3,090.00	3,090.00	\$3,090.00	3,090.00	0.00	100.00%
Recreation-Sailing						
General Expenses	3,605.00	3,605.00	\$3,605.00	3,605.00	0.00	100.00%
Recreation-Tennis						
General Expenses	2,880.00	2,880.00	\$2,880.00	2,880.00	0.00	100.00%
Memorial Day Committee						
General Expenses	5,740.00	7,090.61	\$7,500.00	2,854.94	4,645.06	38.07%
Fourth of July Committee						
General Expenses	1,256.57	1,730.74	\$2,215.00	330.00	1,885.00	14.90%
FY 18 Encumbrance		958.43				
Beautification Committee						
General Expenses	1,919.09	1,982.86	\$2,122.00	1,327.13	794.87	62.54%
FY 18 Encumbrance		78.99				
Personnel Committee						
General Expenses	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses						
General Expenses	51,490.45	47,462.13	\$91,000.00	90,975.95	24.05	99.97%
Total Culture/Recreation	376,076.40	370,669.98	\$439,684.00	399,814.84	39,869.16	90.93%
General Debt Service						
Actual Debt Service	59,903.25	124,570.02	\$102,322.23	96,002.57	6,319.66	93.82%
Encumbered Debt - FY19			\$0.00	0.00	0.00	
Total Debt Service	59,903.25	124,570.02	\$102,322.23	96,002.57	6,319.66	93.82%
Total Operation Cost	8,934,715.17	9,274,314.58	\$9,487,472.51	9,035,527.82	451,944.69	95.24%

FY 20 EXPENDITURE REPORT

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

FY 20 EXPENDITURE REPORT

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

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Water/Sewer Enterprise						
Beginning FY 07						
FY 20 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	178,994.89	184,233.98	\$215,679.00	201,922.50	13,756.50	93.62%
General Expenses	135,600.77	172,960.93	\$176,805.00	147,153.78	29,651.22	83.23%
FY 18 Encumbrance	0.00	910.59	\$0.00	0.00	0.00	
Lynn Water & Sewer	260,897.25	297,580.38	\$279,690.00	334,659.22	(54,969.22)	119.65%
Capital Outlay	2,296.56	0.00	\$30,000.00	28,086.70	1,913.30	
Sewer - Debt Service	96,751.94	100,257.55	\$101,394.00	0.00	101,394.00	0.00%
FY17 Encumbered Sewer - Debt S	26,800.00					
FY18 Encumbered Sewer - Debt Service		11,343.06				
FY19 Encumbered Sewer - Debt Service			\$463,622.00	193,395.46	270,226.54	41.71%
Subtotal Sewer	701,341.41	767,286.49	\$1,267,190.00	905,217.66	361,972.34	71.44%
Water Division						
Salaries/Wages	169,532.73	156,870.06	\$193,520.00	178,201.14	15,318.86	92.08%
General Expenses	69,678.58	73,410.52	\$93,689.00	83,135.79	10,553.21	88.74%
MWRA Assessment	537,696.00	496,315.00	\$530,450.00	457,189.34	73,260.66	86.19%
FY 18 Encumbrance		211.35			0.00	
Capital Outlay	2,210.16	0.00	\$30,000.00	24,771.72	5,228.28	
Water - Debt Service	145,110.00	131,710.00	\$169,904.00	114,614.25	55,289.75	67.46%
FY18 Encumbered Sewer - Debt Service		13,400.00				
FY19 Encumbered Sewer - Debt Service			\$19,995.00	19,986.00	9.00	99.95%
Subtotal Water	924,227.47	871,916.93	\$1,037,558.00	877,898.24	159,659.76	84.61%
Transfers-Out General Fund	211,854.00	218,211.00	\$219,327.00	219,327.00	0.00	100.00%
Transfers-Out Stabilization Fund-W/S						
Transfers-Out Capital Projects	0.00	195,200.00	\$565,011.00	565,011.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	30,000.00	0.00	\$0.00	0.00	0.00	0.00%
Subtotal Transfers-Out	241,854.00	413,411.00	\$784,338.00	784,338.00	0.00	100.00%
Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Subtotal Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Totals W/S Enterprise Fund	1,867,422.88	2,052,614.42	3,129,436.00	2,567,453.90	561,982.10	82.04%

Indirect

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

FY 20 W/S Revenue Budget Variance:

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

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

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

FY 20 EXPENDITURE REPORT

	FY18 Actual Expenditure	FY19 Actual Expenditure	FY20 Budget Adjusted	FY20 Actual Expenditure	FY20 Remaining Balance	%
Rubbish Enterprise						
Beginning FY 13						
FY 20 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	54,400.57	45,240.11	\$58,581.00	43,525.45	15,055.55	74.30%
General Expenses	31,518.46	51,351.25	\$67,310.00	53,328.95	13,981.05	79.23%
Encumbrance**** Services	0.00	0.00	\$0.00	0.00	0.00	
Household Collection	300,047.45	318,013.68	\$330,990.00	334,136.92	(3,146.92)	100.95%
Rubbish - Debt Service	897.50	519.20			0.00	
Debt Paydown-Compost Site Tran:	32,000.00	28,000.00			0.00	
Transfer-Out DPW TRUCK Art 22	10,500.00	0.00	\$0.00	0.00	0.00	
Transfer-Out Compost Site	10,000.00	50,000.00	\$0.00	0.00	0.00	
Subtotal Rubbish	\$439,363.98	\$493,124.24	\$456,881.00	\$430,991.32	25,889.68	94.33%

FY 20 Rubbish Revenue Budget Variance:

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

Town of Nahant
FY20 REVENUE REPORT

	2018 Actual REVENUES	2019 Actual REVENUES	2020 Budgeted REVENUES	2020 Actual REVENUES	2020 Remaining Budget	%
Personal Property Taxes	255,802.02	277,031.87	272,688.00	271,004.66	1,683.34	99.38%
Personal Property Tax Refund	0.00	0.00	(308.00)	0.00	(308.00)	0.00%
Net Personal Property Taxes	255,802.02	277,031.87	272,380.00	271,004.66	1,375.34	99.50%
Real Estate Taxes	8,532,158.65	9,402,671.15	10,201,587.00	10,175,463.16	26,123.84	99.74%
Real Estate Tax Refund	0.00	(40,411.01)	(30,750.00)	(75,373.52)	44,623.52	245.12%
Net Real Estate Taxes	8,532,158.65	9,362,260.14	10,170,837.00	10,100,089.64	70,747.36	99.30%
Tax Title Collected	4,746.55	16,413.05	0.00	0.00	0.00	100.00%
Tax Foreclosure	0.00	0.00	0.00	0.00	0.00	0.00%
R/E Deferrals	0.00	0.00	0.00	0.00	0.00	0.00%
Total Tax Revenues	8,792,707.22	9,655,705.06	10,443,217.00	10,371,094.30	72,122.70	99.31%
Motor Vehicle Excises	636,935.35	637,190.88	560,250.00	599,009.54	(38,759.54)	106.92%
Motor Vehicle Excise Refund	(13,476.89)	(19,911.78)	(10,250.00)	(9,910.85)	(339.15)	96.69%
Net Motor Vehicle Excise	623,458.46	617,279.10	550,000.00	589,098.69	(39,098.69)	107.11%
Boat Excise Taxes	6,055.42	7,637.25	5,535.00	6,008.50	(473.50)	108.55%
Boat Excise Refund	(52.67)	(56.75)	(154.00)	(56.00)	(98.00)	36.36%
Net Boat Excise	6,002.75	7,580.50	5,381.00	5,952.50	(571.50)	110.62%
Meals Tax	0.00	0.00	0.00	18,121.12	(18,121.12)	100.00%
Total Excise Tax Revenues	629,461.21	624,859.60	555,381.00	613,172.31	(57,791.31)	110.41%
Interest on Taxes/Excises	19,318.48	16,838.75	16,830.00	26,825.13	(9,995.13)	159.39%
Penalty - Demand Payments	4,018.15	3,970.05	3,945.00	3,434.00	511.00	87.05%
Payment In Lieu of Taxes	1,555.30	1,558.60	1,558.00	1,558.90	(0.90)	100.06%
Total Interest & Penalties	24,891.93	22,367.40	22,333.00	31,818.03	(9,485.03)	142.47%
Other Charges For Services *	7,800.98	10,628.12	6,730.00	6,524.52	205.48	96.95%
Total User Charges	7,800.98	10,628.12	6,730.00	6,524.52	205.48	96.95%
Fees **	30,975.70	32,665.00	28,739.00	36,459.94	(7,720.94)	126.87%
Cemetery Fees	7,250.00	9,350.00	3,152.00	8,500.00	(5,348.00)	269.67%
Ambulance Fees	200,157.38	156,846.06	123,994.00	154,903.67	(30,909.67)	124.93%
Rentals	409,684.29	441,001.08	273,437.00	371,350.81	(97,913.81)	135.81%
Total Fees & Rentals	648,067.37	639,862.14	429,322.00	571,214.42	(141,892.42)	133.05%
Alcoholic Beverage Licenses	8,700.00	8,800.00	9,020.00	8,700.00	320.00	96.45%
Other Licenses ***	12,479.50	13,148.00	12,000.00	12,165.20	(165.20)	101.38%
Permits****	123,463.60	99,467.25	39,531.00	96,817.42	(57,286.42)	244.92%
Beach Stickers	11,479.38	11,497.50	0.00	12,352.50	(12,352.50)	0.00%
Total Licenses & Permits	156,122.48	132,912.75	60,551.00	130,035.12	(69,484.12)	214.75%
Extra Elections State Revenue	1,276.00	1,614.11	0.00	344.55	(344.55)	100.00%
State Reimbursement - Taxes	28,723.00	27,977.00	27,975.00	28,800.00	(825.00)	102.95%
State Education Dist/Reimb	508,003.00	515,803.00	523,513.00	523,513.00	0.00	100.00%
Charter School Reimbursement	1,690.00	3,135.00	3,135.00	67,472.00	(64,337.00)	2152.22%
State General Dist/Reimb	412,720.00	415,824.00	436,662.00	415,996.00	20,666.00	95.27%
Total Intergvnmt Revenues	952,412.00	964,353.11	991,285.00	1,036,125.55	(44,840.55)	104.52%

Town of Nahant
FY20 REVENUE REPORT

	2018 Actual REVENUES	2019 Actual REVENUES	2020 Budgeted REVENUES	2020 Actual REVENUES	2020 Remaining Budget	%
CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	
Total CMS Retiree Subsidy	0.00	0.00	0.00	0.00	0.00	
Fines & Forfeits****	32,391.65	30,691.31	30,650.00	38,953.23	(8,303.23)	127.09%
Total Fines & Forfeits	32,391.65	30,691.31	30,650.00	38,953.23	(8,303.23)	127.09%
Sale of Inventory	2,576.00	3,150.00	0.00	12,450.00	(12,450.00)	100.00%
Total Sale of Inventory	2,576.00	3,150.00	0.00	12,450.00	(12,450.00)	100.00%
Earnings on Investments	4,937.72	8,008.87	6,435.00	10,693.11	(4,258.11)	166.17%
Total Earnings on Investment	4,937.72	8,008.87	6,435.00	10,693.11	(4,258.11)	166.17%
Other Miscellaneous Revenue	34,413.20	6,725.71	0.00	5,006.56	(5,006.56)	100.00%
Total Miscellaneous Revenue	34,413.20	6,725.71	0.00	5,006.56	(5,006.56)	100.00%
Interfund Transfer In Stabilization	0.00	0.00	0.00	0.00	0.00	0.00%
Interfund Transfer In Revolving Acct.	0.00	0.00	0.00	0.00	0.00	0.00%
Interfund Transfer In W/S Enterprise	211,854.00	218,211.00	219,327.00	219,327.00	0.00	100.00%
Total Interfund Transfer In	211,854.00	218,211.00	219,327.00	219,327.00	0.00	0.00%
TOTAL GENERAL FUNDS	11,497,635.76	12,317,475.07	12,765,231.00	13,046,414.15	(281,183.15)	102.20%
*Other Charges for Services=DPW Call-Outs, Other Charges for Services, Police Ins. Reports & FID Cards & BOA & Planning Board Fees.						
**Fees=Collection Fees, Lien Certs, Boat Storage & Reg, RMV Fees & Misc Fees.						
***Other Licenses=Dog Licenses & Misc Licenses.						
****Permits=Building, Electrical, Plumbing, Fire, Conservation, Burial, Alarm & Occupancy Permits.						
*****Fines & Forfeits=Parking, Court, Library, Dog Control & RMV Fines.						
Water/Sewer Enterprise Fund Beginning FY07						
Water Usage Charges	784,469.21	926,624.04	973,582.00	885,330.80	88,251.20	90.94%
Sewer Usage Charges	656,953.64	734,886.81	835,328.00	839,813.01	(4,485.01)	100.54%
Water Meters	3,525.00	1,475.00	0.00	650.00	(650.00)	100.00%
Tax Title Liens Redeemed	0.00	0.00	0.00	0.00	0.00	0.00%
Utility Liens Redeemed	70,390.52	44,464.87	0.00	56,790.93	(56,790.93)	100.00%
Earnings on Investments	89.23	669.44	600.00	1,503.95	(903.95)	250.66%
Other Charges for Services	1,580.00	250.00	0.00	900.00	(900.00)	100.00%
Penalties and Interest	9,082.71	10,491.35	0.00	10,675.38	(10,675.38)	100.00%
Transfer In - Capital (Rescind)	0.00	0.00	0.00	0.00	0.00	
Transfer In - Capital Vehicle Transfer	0.00	0.00	0.00	0.00	0.00	100.00%
Transfer In - Debt Shift	239,805.00	862,033.00	830,318.00	830,318.00	0.00	100.00%
Total Water/Sewer Enterprise Fund	1,765,895.31	2,580,894.51	2,639,828.00	2,625,982.07	13,845.93	99.48%
Rubbish Enterprise Fund Beginning FY13						
Rubbish Charges	450,732.09	456,637.11	444,250.00	450,019.92	(5,769.92)	101.30%
Tax Title Liens Redeemed	0.00	0.00	0.00	0.00	0.00	0.00%
Utility Liens Redeemed	8,593.44	5,912.46	0.00	7,340.65	(7,340.65)	100.00%
Earnings on Investments	614.00	1,103.90	200.00	1,826.04	(1,626.04)	913.02%
Other Charges for Services	2,701.50	2,246.54	0.00	2,290.00	(2,290.00)	100.00%
Penalties and Interest	0.00	0.00	0.00	0.00	0.00	
Transfer In -	0.00	0.00	0.00	0.00	0.00	
Total Rubbish Enterprise Fund	462,641.03	465,900.01	444,450.00	461,476.61	(17,026.61)	103.83%
TOTAL INCLUDING ENTERPRISE F	13,726,172.10	15,364,269.59	15,849,509.00	16,133,872.83	(284,363.83)	101.79%

**Revenue Details
June 2020**

Type and Detail	2020 Budgeted Revenues	2020 Actual Revenues	2020 Remaining Budget	2020 Percentage Received
Other Charges for Services				
Public Works Call-Outs	\$0.00	\$0.00	\$0.00	
Other Charges for Services	\$1,300.00	\$1,276.00	\$24.00	98.15%
Police Insurance Reports/PS misc	\$330.00	\$5.00	\$325.00	1.52%
Flu Shot Reimbursements	\$1,500.00	\$1,933.52	(\$433.52)	128.90%
Planning Board/BOA Charges	\$3,600.00	\$3,310.00	\$290.00	91.94%
Total Charges for Services	\$6,730.00	\$6,524.52	\$205.48	96.95%
Fees				
Tax Collection Fees	\$350.00	\$155.00	\$195.00	44.29%
Lien Certificates	\$2,700.00	\$3,425.00	(\$725.00)	126.85%
Boat Registration (Mooring Fees)	\$11,000.00	\$12,872.44	(\$1,872.44)	117.02%
Miscellaneous Fees	\$2,000.00	\$2,413.00	(\$413.00)	120.65%
Reg of Motor Vehicle Fees	\$4,500.00	\$3,760.00	\$740.00	83.56%
Health Fines	\$0.00	\$0.00	\$0.00	100.00%
Winter Waiver Applications	\$2,000.00	\$2,190.00	(\$190.00)	109.50%
Boat Storage	\$6,189.00	\$11,644.50	(\$5,455.50)	188.15%
Total Fees	\$28,739.00	\$36,459.94	(\$7,720.94)	126.87%
Other Licenses				
Dog Licenses	\$8,000.00	\$6,675.00	\$1,325.00	83.44%
Miscellaneous Licenses	\$4,000.00	\$5,490.20	(\$1,490.20)	137.26%
Total Other Licenses	\$12,000.00	\$12,165.20	(\$165.20)	101.38%
Permits				
Occupancy Permits	\$0.00	\$0.00	\$0.00	100.00%
Building Permits	\$20,856.00	\$73,023.40	(\$52,167.40)	350.13%
Electrical Permits	\$4,600.00	\$5,804.00	(\$1,204.00)	126.17%
Plumbing Permits	\$8,500.00	\$7,867.02	\$632.98	92.55%
Fire/Oil Permits	\$4,100.00	\$4,200.00	(\$100.00)	102.44%
Gun Permits	\$500.00	\$825.00	(\$325.00)	165.00%
Conservation Permits	\$500.00	\$3,268.00	(\$2,768.00)	653.60%
Burial Permits	\$150.00	\$205.00	(\$55.00)	136.67%
Smoking Permits	\$25.00	\$150.00	(\$125.00)	100.00%
Alarm Permits	\$300.00	\$1,475.00	(\$1,175.00)	491.67%
Total Permits	\$39,531.00	\$96,817.42	(\$57,286.42)	244.92%
Fines and Forfeits				
Parking Fines	\$20,000.00	\$29,920.00	(\$9,920.00)	149.60%
Parking Penalties	\$2,000.00	\$2,435.00	(\$435.00)	121.75%
Court Fines	\$300.00	\$75.00	\$225.00	25.00%
Library Fines	\$700.00	\$916.83	(\$216.83)	130.98%
Dog Control Fines	\$0.00	\$25.00	(\$25.00)	100.00%
Reg Motor Vehicles-Civil Fines	\$7,650.00	\$5,581.40	\$2,068.60	72.96%
Public Safety Misc.	\$0.00	\$0.00	\$0.00	0.00%
Total Fines and Forfeits	\$30,650.00	\$38,953.23	(\$8,303.23)	127.09%
Rentals				
Golf Course	\$76,875.00	\$46,186.38	\$30,688.62	60.08%
Other (Cell Tower Rentals)	\$61,500.00	\$98,343.48	(\$36,843.48)	159.91%
Military Housing Rentals	\$135,062.00	\$191,860.78	(\$56,798.78)	142.05%
Other Rentals	\$0.00	\$15,436.44	(\$15,436.44)	100.00%
Other (Fishermen)	\$0.00	\$3,600.00	(\$3,600.00)	100.00%
Dory Club	\$0.00	\$501.11	(\$501.11)	100.00%
Preservation Trust Valley Road Sc	\$0.00	\$5,000.00	(\$5,000.00)	100.00%
Oceanview Lease	\$0.00	\$10,322.62	(\$10,322.62)	100.00%
NLSS Lease	\$0.00	\$100.00	(\$100.00)	100.00%
Total Rentals	\$273,437.00	\$371,350.81	(\$97,913.81)	135.81%
Other Miscellaneous				
Elections	\$0.00	\$0.00	\$0.00	0.00%
Miscellaneous Revenue	\$0.00	\$5,006.25	(\$5,006.25)	100.00%
Restitution	\$0.00	\$0.00	\$0.00	0.00%
Tax Title Legal	\$0.00	\$0.00	\$0.00	0.00%
Premium-Sale of RANS	\$0.00	\$0.00	\$0.00	100.00%
Premium-Sale of BANS	\$0.00	\$0.00	\$0.00	100.00%
Class Action Fire Battery	\$0.00	\$0.00	\$0.00	0.00%
National Grid	\$0.00	\$0.00	\$0.00	0.00%
Total Misc. Revenue	\$0.00	\$5,006.25	(\$5,006.25)	100.00%

Reserve Fund Beginning Balance					\$286,792.00
Total Available					\$286,792.00
FinCom Approval		Reserve Fund Transfers			
Date	Account	Account Number	Amount		
6/25/2019	Military Houses	1.696.520.520000	\$35,000.00		
1/21/2020	Selectmen Professional Services	01.122.520.530000	\$25,000.00		
1/21/2020	IT Services	01.155.520.520000	\$10,000.00		
3/3/2020	Police Vacation Salaries	01.210.510.515001	\$15,000.00		
3/3/2020	Police Sick Salaries	01.210.510.515004	\$30,000.00		
	Approved				\$115,000.00
Reserve Fund Balance					\$171,792.00

Reserve Fund Beginning Balance						\$286,792.00
Total Available						\$286,792.00
FinCom Approval						
Date	Account		Account Number		Amount	
6/25/2019	Military Houses		1.696.520.520000		\$35,000.00	
1/21/2020	Selectmen Professional Services		01.122.520.530000		\$25,000.00	
1/21/2020	IT Services		01.155.520.520000		\$10,000.00	
3/3/2020	Police Vacation Salaries		01.210.510.515001		\$15,000.00	
3/3/2020	Police Sick Salaries		01.210.510.515004		\$30,000.00	
	Approved					\$115,000.00
Reserve Fund Balance						\$171,792.00

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

City/Town/District of : NAHANT

FY2020

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2019	+ New Debt Issued	- Retirements	= Outstanding June 30, 2020	Interest Paid in FY2020
Buildings	0.00			0.00	0.00
Departmental Equipment	0.00			0.00	0.00
School Buildings	2,090,000.00		300,000.00	1,790,000.00	77,600.00
School - All Other	0.00			0.00	0.00
Sewer	0.00			0.00	0.00
Solid Waste	0.00		0.00	0.00	0.00
Other Inside	0.00		0.00	0.00	0.00

SUB - TOTAL Inside	\$2,090,000.00	\$0.00	\$300,000.00	\$1,790,000.00	\$77,600.00
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Long Term Debt Outside the Debt Limit	Outstanding July 1, 2019	+ New Debt Issued	- Retirements	= Outstanding June 30, 2020	Interest Paid in FY2020
Airport				0.00	
Gas/Electric Utility				0.00	
Hospital				0.00	
School Buildings				0.00	
Sewer	234,370.00		49,310.00	185,060.00	10,906.00
Solid Waste				0.00	
Water	528,280.30	318,000.00	131,710.00	714,570.30	0.00
Other Outside				0.00	

SUB - TOTAL Outside	\$762,650.30	\$318,000.00	\$181,020.00	\$899,630.30	\$10,906.00
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TOTAL Long Term Debt	\$2,852,650.30	\$318,000.00	\$481,020.00	\$2,689,630.30	\$88,506.00
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Please complete all sections of this report and return it to the Public Finance Section no later than September 30, 2018.

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

Treasurer: Brendan Carritte

Date: 10/27/2020

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

Accounting Officer: Deborah A. Waters

Date: 10/27/2020

Delivery By U.S. Mail

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

Phone/Fax

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

FedEx, UPS, Other Delivery

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

Short Term Debt	Outstanding July 1, 2019	+ Issued	- Retired	= Outstanding June 30, 2020	Interest Paid in FY2020
RANs - Revenue Anticipation		800,000.00	800,000.00	0.00	15,150.00
BANs - Bond Anticipation:					
Buildings	1,866,000.00			1,866,000.00	36,000.00
School Buildings				0.00	0.00
Sewer	4,925,300.00		524,845.00	4,400,455.00	133,179.46
Water	105,100.00		12,000.00	93,100.00	2,890.25
Other BANs	1,273,134.00	608,000.00	352,400.00	1,528,734.00	35,011.19
SANs - State Grant Anticipation		97,325.00		97,325.00	
FANs - Federal Gr. Anticipation	1,613,000.00		825,000.00	788,000.00	19,984.32
Other Short Term Debt				0.00	
TOTAL Short Term Debt	\$9,782,534.00	\$705,325.00	\$1,714,245.00	\$8,773,614.00	\$227,065.22
GRAND TOTAL All Debt	\$12,635,184.30	\$1,023,325.00	\$2,195,265.00	\$11,463,244.30	\$315,571.22

SUB - TOTAL from additional sheet(s)	\$9,900.00
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Please Complete Additional Sections if Needed

BUREAU OF ACCOUNTS, STATEMENT OF INDEBTEDNESS DETAIL

Long Term Debt					
Inside the Debt Limit Report by Issuance	Outstanding July 1, 2019	+ New Debt Issued	- Retirements	= Outstanding June 30, 2020	Interest Paid in FY2020
School Construction	2,090,000.00		300,000.00	1,790,000.00	77,600.00
TOTAL	2,090,000.00	0.00	300,000.00	1,790,000.00	77,600.00
				Must equal page 1 subtotal	

Long Term Debt					
Outside the Debt Limit Report by Issuance	Outstanding July 1, 2019	+ New Debt Issued	- Retirements	= Outstanding June 30, 2020	Interest Paid in FY2020
Sewer Project 23-80	130,000.00	0.00	32,500.00	97,500.00	5,687.50
Sewer Program II 8-81	38,500.00	0.00	7,400.00	31,100.00	1,925.00
Sewer Program III 8-81	65,870.00	0.00	9,410.00	56,460.00	3,293.50
MWRA Assit #1	0.20	0.00		0.20	
MWRA Assist #2	0.10	0.00		0.10	
MWRA Assist #10	206,480.00	0.00	25,810.00	180,670.00	
MWRA Assist #7	0.00	0.00		0.00	
MWRA Assist #8	26,800.00	0.00	13,400.00	13,400.00	
Water Meters 16/11	225,000.00	0.00	75,000.00	150,000.00	
MWRA Mains & Hydrants	70,000.00	0.00	17,500.00	52,500.00	
MWRA Mains Howe Walton		318,000.00		318,000.00	
				0.00	
				0.00	
				0.00	
				0.00	
TOTAL	762,650.30	318,000.00	181,020.00	899,630.30	10,906.00
				Must equal page 1 subtotal	

Short Term Debt Report by Issuance					
	Outstanding July 1, 2019	+ Issued	- Retired	= Outstanding June 30, 2020	Interest Paid in FY2020
Coast Guard Houses 10/13/09	1,866,000.00			1,866,000.00	36,000.00
Paving/Fire/Various	1,273,134.00	608,000.00	352,400.00	1,528,734.00	35,011.19
Sewer Emergency State & Lines	834,800.00		199,845.00	634,955.00	112,488.75
Storm Riley (FEMA)	1,613,000.00		825,000.00	788,000.00	19,984.32
Water	105,100.00		12,000.00	93,100.00	2,890.25
Sewer Lines	4,090,500.00		325,000.00	3,765,500.00	20,690.71
				0.00	
SANS Green Community		97,325.00		97,325.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
TOTAL	9,782,534.00	705,325.00	1,714,245.00	8,773,614.00	227,065.22
				Must equal page 2 Total	

APPROPRIATIONS
FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
General Government						
Moderator						
General Expenses	0.00	0.00	\$60.00	0.00	60.00	0.00%
Selectmen						
Salaries/Wages	2.00	0.00	\$3.00	0.00	3.00	0.00%
General Expenses	2,397.60	2,805.39	\$4,400.00	3,378.09	1,021.91	76.77%
Town Warrant Report	3,329.25	0.00	\$3,000.00	0.00	3,000.00	0.00%
FY 20 Encumbrance Town Report			\$5,000.00	3,726.76	1,273.24	74.54%
Professional Services	136,424.58	122,603.35	\$133,000.00	29,618.82	103,381.18	22.27%
FY 18 Professional DEP	7,280.94					
FY 19 Encumbrance Legal		17,000.00				
Town Administrator						
Salaries/Wages	308,914.67	219,857.00	225,651.00	109,633.87	116,017.13	48.59%
Health Inspector	10,445.00	10,654.00	\$10,867.00	5,433.48	5,433.52	50.00%
Assistant Health Inspector	0.00	0.00	\$500.00	0.00	500.00	0.00%
Public Health Nurse	3,395.00	3,463.00	\$3,533.00	1,766.50	1,766.50	50.00%
Health Assistant	0.00	0.00	\$0.00	0.00	0.00	
Town Physician	0.00	0.00	\$500.00	0.00	500.00	0.00%
ADA Coordinator	0.00	0.00	\$500.00	0.00	500.00	0.00%
General Expenses	33,509.94	9,397.71	\$39,150.00	4,789.48	34,360.52	12.23%
Capital Outlay-Copier	1,072.98	0.00	\$2,900.00	0.00	2,900.00	0.00%
FY 20 Encumbrance Expenses			\$4,000.00	4,000.00	0.00	100.00%
Finance Committee						
General Expenses	14,116.75	6,365.00	\$20,160.00	10,099.00	10,061.00	50.09%
Town Accountant						
Salary	165,274.00	169,248.00	\$192,005.00	85,551.01	106,453.99	44.56%
General Expenses	9,197.36	5,646.83	\$9,217.00	1,139.64	8,077.36	12.36%
FY 20 Encumbrance			\$3,500.00	3,500.00	0.00	100.00%
FY 18 Encumbrance	3,500.00	0.00			0.00	
FY 19 Encumbrance		3,500.00			0.00	
Assessors						
Salaries/Wages	79,453.00	82,124.62	\$83,017.00	39,904.74	43,112.26	48.07%
Part Time Wages	11,009.13	8,060.00	\$14,616.00	4,310.00	10,306.00	29.49%
Prior Year Bill	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	53,257.64	54,268.14	\$56,000.00	18,597.94	37,402.06	33.21%
FY 20 Encumbrance			\$2,550.00	2,550.00	0.00	100.00%
FY 19 Encumbrance		500.00				
Treasurer/Collector						
Salaries/Wages	151,823.39	124,301.57	\$125,832.00	61,710.61	64,121.39	49.04%
General Expenses	45,729.21	45,091.80	\$62,250.00	13,197.53	49,052.47	21.20%
FY 20 Encumbrance			\$4,300.00	4,300.00	0.00	100.00%
Capital-Copier	1,234.35	1,395.15	\$1,400.00	1,184.22	215.78	84.59%
Town Counsel						
Services	35,000.00	55,000.00	\$55,000.00	41,171.50	13,828.50	74.86%
Town Hall						
Salaries/Wages	29,339.17	29,138.80	\$31,261.00	14,042.26	17,218.74	44.92%
General Expenses	41,412.00	47,224.27	\$47,500.00	19,221.18	28,278.82	40.47%
Capital		1,400.00	10,000.00	949.62	9,050.38	9.50%
FY 18 Encumbrance	13.35					
Information Technology						
General Expenses	119,085.73	171,367.49	\$196,800.00	91,120.95	105,679.05	46.30%
FY 20 Encumbrance			\$9,500.00	9,500.00	0.00	100.00%
FY 18 Encumbrance	455.00					
FY 19 Encumbrance		30,000.00				
Town Clerk						
Salaries/Wages	64,753.13	58,353.66	\$69,388.00	32,131.06	37,256.94	46.31%
General Expenses	4,983.28	8,517.43	\$13,005.00	1,308.24	11,696.76	10.06%
Capital	1,234.35	1,395.15	\$1,400.00	0.00	1,400.00	0.00%
FY 20 Encumbrance			\$135.00	135.00	0.00	100.00%
FY 19 Encumbrance		1,307.45				
Election/Registration						
Salaries/Wages	6,686.50	4,877.67	\$4,991.00	3,984.72	1,006.28	79.84%
FY 20 Encumbrance Salaries			\$76.50	76.50	0.00	100.00%
General Expenses	6,240.17	7,482.72	\$11,724.00	3,338.99	8,385.01	28.48%
Prior Year Bill	852.06					
FY 19 Encumbrance		799.15				
Conservation Commission						
General Expenses	493.00	760.00	\$1,260.00	0.00	1,260.00	0.00%
Planning Board						
Purchase of Services	2,648.30	1,924.18	\$2,400.00	100.00	2,300.00	4.17%
FY 14 Encumbrance						
General Expenses	0.00	0.00	\$250.00	0.00	250.00	0.00%
Zoning/Board of Appeals						
General Expenses	2,895.30	2,673.10	\$2,900.00	2,640.20	259.80	91.04%
FY 18 Encumbrance	370.50					
Total General Government	1,357,828.63	1,308,502.63	\$1,465,501.50	628,111.91	837,389.59	42.86%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Public Safety						
Police Department						
Administrative Salaries/Wages	\$168,204.50	\$172,182.00	\$174,961.00	\$85,381.10	89,579.90	48.80%
Police Salaries/Wages	\$1,137,887.59	\$1,133,704.31	\$1,173,967.00	\$548,587.63	625,379.37	46.73%
General Expenses	147,303.03	147,381.47	\$148,580.00	65,148.53	83,431.47	43.85%
Capital Outlay	65,500.00	39,900.00	\$60,750.00	50,573.20	10,176.80	83.25%
Public Safety - Debt Service						
Total Police Department	1,518,895.12	1,493,167.78	\$1,558,258.00	749,690.46	808,567.54	48.11%
Fire Department						
Fire Salaries/Wages	950,938.81	854,925.06	\$933,829.00	432,847.97	500,981.03	46.35%
FY 19 Encumbrance Salaries		16,766.33				
General Expenses	165,648.65	137,221.51	\$170,600.00	73,518.43	97,081.57	43.09%
FY 19 Encumbrance Expenses		2,559.35				
FY 20 Encumbrance Expenses			\$1,781.12	1,781.12	0.00	100.00%
Capital Outlay	17,961.95	12,729.29	\$30,000.00	4,473.26	25,526.74	14.91%
Total Fire Department	1,134,549.41	1,024,201.54	\$1,136,210.12	512,620.78	623,589.34	45.12%
<i>Total Police & Fire</i>	<i>2,653,444.53</i>	<i>2,517,369.32</i>	<i>\$2,694,468.12</i>	<i>1,262,311.24</i>	<i>1,432,156.88</i>	<i>46.85%</i>
Inspectional Services						
Salary	16,950.00	17,459.00	\$17,809.00	8,681.99	9,127.01	48.75%
Building Inspection						
Salary	11,073.00	11,294.00	\$11,520.00	5,536.50	5,983.50	48.06%
Assistant	5,404.00	5,512.00	\$5,622.00	2,811.00	2,811.00	50.00%
Training	0.00	0.00	\$960.00	0.00	960.00	0.00%
General Expenses	6,473.09	6,109.98	\$7,000.00	5,404.11	1,595.89	77.20%
Plumbing/Gas Inspection						
Salary	4,079.00	4,161.00	\$4,244.00	2,122.00	2,122.00	50.00%
Assistant	2,105.00	2,148.00	\$2,191.00	1,095.50	1,095.50	50.00%
Training	240.00	320.00	\$500.00	0.00	500.00	0.00%
General Expenses	659.00	748.00	\$950.00	142.60	807.40	15.01%
Wiring Inspection						
Salary	4,079.00	4,161.00	\$4,244.00	2,122.00	2,122.00	50.00%
Assistant	2,105.00	2,148.00	\$2,191.00	1,095.50	1,095.50	50.00%
Training	0.00	240.00	\$500.00	80.00	420.00	16.00%
General Expenses	1,669.00	1,503.45	\$950.00	567.60	382.40	59.75%
Civil Defense						
Salary	6,400.00	6,366.00	\$9,447.00	3,773.50	5,673.50	39.94%
General Expenses	3,239.41	3,117.97	\$3,850.00	3,770.25	79.75	97.93%
Animal Control						
Salaries/Wages	9,595.00	9,787.00	\$9,983.00	4,991.34	4,991.66	50.00%
Assistant Wages	0.00	0.00	\$0.00	0.00	0.00	
Purchase of Services	841.56	797.92	\$1,785.00	345.91	1,439.09	19.38%
Gas/Vehicle Maintenance	691.71	641.44	\$1,575.00	287.43	1,287.57	18.25%
General Expenses	744.70	1,050.28	\$630.00	198.00	432.00	31.43%
Parking Clerk						
General Expenses	11,469.10	12,843.67	\$13,500.00	2,603.62	10,896.38	19.29%
Prior Year Bill	6,309.00					
Harbormaster						
Salary	1,398.00	1,426.00	\$1,454.00	727.00	727.00	50.00%
Assistant	1,869.00	1,869.00	\$1,869.00	929.48	939.52	49.73%
General Expenses	3,918.27	5,082.00	\$7,280.00	1,659.07	5,620.93	22.79%
FY 20 Encumbrance Expenses			\$12.48	12.48	0.00	100.00%
Capital	4,340.00					
Wharfinger						
Salary	1,398.00	1,426.00	\$1,454.00	727.00	727.00	50.00%
Assistant	468.00	479.00	\$488.00	243.00	245.00	49.80%
General Expenses	1,738.15	1,375.71	\$1,752.00	223.90	1,528.10	12.78%
Capital		0.00	\$1,500.00	0.00	1,500.00	0.00%
Ocean Rescue						
Training Wages	0.00	0.00	\$0.00	0.00	0.00	
Professional Services	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	0.00	0.00	\$0.00	0.00	0.00	
<i>Total Other Public Safety</i>	<i>109,255.99</i>	<i>102,066.42</i>	<i>\$115,260.48</i>	<i>50,150.78</i>	<i>65,109.70</i>	<i>43.51%</i>
Total Public Safety	2,762,700.52	2,619,435.74	\$2,809,728.60	1,312,462.02	1,497,266.58	46.71%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Education System						
School Department						
Tuition - SPED	325,241.77	328,838.72	\$446,574.00	117,258.42	329,315.58	26.26%
FY 20 Encumbrance SPED Tuition			\$24,512.00	24,512.00	0.00	100.00%
Tuition - Swampscott	1,397,250.00	1,449,647.00	\$1,507,633.00	0.00	1,507,633.00	0.00%
FY 20 Encumbrance Expenses			\$24,516.66	24,516.66	0.00	
Johnson School Budget	\$1,717,401.99	\$1,672,637.24	\$1,769,608.00	\$722,891.95	1,046,716.05	40.85%
School Appropriation	3,439,893.76	3,451,122.96	3,772,843.66	889,179.03	2,883,664.63	23.57%
Transportation/SPED	18,325.00	18,325.00	\$64,579.00	4,905.64	59,673.36	7.60%
Transportation/Regular	152,280.00	152,280.00	\$152,280.00	40,404.96	111,875.04	26.53%
Total Transportation	170,605.00	170,605.00	\$216,859.00	45,310.60	171,548.40	20.89%
School - Debt Service	420,404.39	377,682.50	\$365,600.00	335,800.00	29,800.00	91.85%
Assessments:						
Essex Agriculture Tech	0.00	0.00	\$0.00	0.00	0.00	
Essex NS Agriculture Tech	160,572.00	152,507.00	\$188,428.00	141,321.00	47,107.00	75.00%
Total Education System	4,191,475.15	4,151,917.46	4,543,730.66	1,411,610.63	3,132,120.03	31.07%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Public Works Department						
Public Works Operations						
Administration						
Salaries/Wages	537.05	6,700.39	\$7,026.00	3,445.74	3,580.26	49.04%
General Expenses	773.65	2,300.00	\$22,850.00	17,381.13	5,468.87	76.07%
Capital Outlay	0.00	0.00	\$12,500.00	2,164.77	10,335.23	
Subtotal DPW Administration	\$1,310.70	\$9,000.39	\$42,376.00	\$22,991.64	\$19,384.36	54.26%
Highways/Streets/Parks/Beaches						
Salaries/Wages	96,730.92	107,652.68	\$112,781.75	68,499.76	44,281.99	60.74%
General Expenses	0.00	0.00	\$0.00	0.00	0.00	
General Expenses	137,503.55	147,449.95	\$163,695.00	70,871.15	92,823.85	43.29%
Capital Outlay	6,000.00	0.00	\$24,000.00	9,000.00	15,000.00	
Subtotal Highways/Streets/B/P	240,234.47	255,102.63	\$300,476.75	148,370.91	152,105.84	49.38%
Snow & Ice						
Snow & Ice	101,995.82	57,125.87	\$30,000.00	46,434.68	(16,434.68)	154.78%
Beaches & Parks						
Salaries/Wages	45,619.16	50,871.22	\$57,137.25	44,140.03	12,997.22	77.25%
General Expenses	19,718.22	23,945.91	\$18,700.00	7,413.29	11,286.71	39.64%
FY 18 Encumbrance	951.41					
FY 19 Encumbrance		580.00				
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
Subtotal Beaches & Parks	66,288.79	75,397.13	\$75,837.25	51,553.32	\$24,283.93	67.98%
Cemetery						
Salaries/Wages	28,142.88	33,458.70	\$34,500.00	27,922.25	6,577.75	80.93%
General Expenses	9,991.31	8,253.87	\$10,050.00	5,114.32	4,935.68	50.89%
FY 18 Encumbrance	1,198.93	0.00	\$0.00	0.00	0.00	
Capital Outlay	0.00	0.00	\$1,000.00	0.00	1,000.00	
Subtotal Cemetery	39,333.12	41,712.57	\$45,550.00	33,036.57	12,513.43	72.53%
Overhead Operations						
General Expenses	13,083.35	10,117.19	\$0.00	0.00	0.00	
Capital Outlay	2,500.00	1,338.36	\$0.00	0.00	0.00	
Public Works - Debt Service	2,324.03	10,060.44	\$67,690.00	8,164.74	59,525.26	
FY20 - Debt Service Encumbered		0.00	\$26,239.50	0.00	26,239.50	
Subtotal DPW Overhead	17,907.38	21,515.99	\$93,929.50	8,164.74	85,764.76	
Total Public Works Department	467,070.28	459,854.58	588,169.50	310,551.86	277,617.64	52.80%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Culture/Recreation						
Council on Aging						
Salaries/Wages	37,877.55	36,617.44	\$42,155.00	15,040.62	27,114.38	35.68%
General Expenses	19,078.07	16,062.08	\$15,950.00	2,491.53	13,458.47	15.62%
Capital Outlay						
Veteran's Agent						
Salaries/Wages	6,444.00	8,000.00	\$8,240.00	4,121.22	4,118.78	50.01%
General Expenses	26,152.60	21,300.76	\$38,575.00	11,595.52	26,979.48	30.06%
FY 20 Encumbrance Expenses			\$25.60	25.60	0.00	100.00%
Library						
Salaries/Wages/Gen. Expense	218,683.00	212,771.54	\$228,127.00	93,975.98	134,151.02	41.19%
Capital Outlay	0.00	0.00	\$0.00	0.00	0.00	
Recreation-General						
Salaries/Wages						
General Expenses	3,090.00	3,090.00	\$3,090.00	0.00	3,090.00	0.00%
Recreation-Sailing						
General Expenses	3,605.00	3,605.00	\$5,000.00	3,605.00	1,395.00	72.10%
Recreation-Tennis						
General Expenses	2,880.00	2,880.00	\$2,880.00	0.00	2,880.00	0.00%
Memorial Day Committee						
General Expenses	7,090.61	2,854.94	\$7,500.00	0.00	7,500.00	0.00%
Fourth of July Committee						
General Expenses	1,730.74	330.00	\$2,300.00	0.00	2,300.00	0.00%
FY 18 Encumbrance	958.43					
Beautification Committee						
General Expenses	1,982.86	1,327.13	\$2,150.00	352.04	1,797.96	16.37%
FY 18 Encumbrance	78.99					
Personnel Committee						
General Expenses	0.00	0.00	\$0.00	0.00	0.00	0.00%
Military Houses						
General Expenses	47,462.13	90,975.95	\$83,980.00	28,978.71	55,001.29	34.51%
Total Culture/Recreation	377,113.98	399,814.84	\$439,972.60	160,186.22	279,786.38	36.41%
General Debt Service						
Actual Debt Service	124,570.02	96,002.57	\$391,367.00	58,232.81	333,134.19	14.88%
Encumbered Debt - FY20			\$6,316.00	6,316.00	0.00	100.00%
Total Debt Service	124,570.02	96,002.57	\$397,683.00	64,548.81	333,134.19	16.23%
Total Operation Cost	9,280,758.58	9,035,527.82	\$10,244,785.86	3,887,471.45	6,357,314.41	37.95%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Intergovernmental						
Cherry Sheet						
State Assessments	92,341.00	101,596.00	\$101,583.00	50,858.00	50,725.00	50.07%
Charter School Assessments	27,904.00	105,413.00	\$114,503.00	58,684.00	55,819.00	51.25%
School Choice Assessment	8,685.00	10,267.00	\$10,436.00	5,204.00	5,232.00	49.87%
Total Intergovernmental	128,930.00	217,276.00	\$226,522.00	114,746.00	111,776.00	50.66%
Other Expenses						
Unemployment Compensation	0.00	0.00	\$25,000.00	0.00	25,000.00	
FY 16 Encumbrance Unemploy	0.00	0.00	\$0.00	0.00	0.00	0.00%
Life Insurance	1,292.15	1,311.70	\$2,000.00	657.90	1,342.10	32.90%
Health Insurance	825,216.65	766,114.49	\$975,000.00	405,270.14	569,729.86	41.57%
Medicare Taxes	80,270.99	78,169.44	\$88,000.00	44,483.30	43,516.70	50.55%
Essex County Retirement	834,826.00	876,067.00	\$965,000.00	886,992.00	78,008.00	91.92%
Pension/Annuity	0.00	0.00	\$0.00	0.00	0.00	0.00%
Retirement Account	0.00	5,373.51	\$50,000.00	0.00	50,000.00	0.00%
Insurance Committee Expenses	242,195.00	215,752.00	\$283,472.00	231,373.00	52,099.00	81.62%
FY20 - Insurance Committee Encumbered			\$7,988.00	7,988.00	0.00	100.00%
Total Miscellaneous	1,983,800.79	1,942,788.14	2,396,460.00	1,576,764.34	819,695.66	65.80%
Total Before RF & Articles	11,393,489.37	11,195,591.96	\$12,867,767.86	5,578,981.79	7,288,786.07	43.36%
Reserve Funds						
Base Appropriation *	0.00	0.00	\$343,913.00	0.00	343,913.00	0.00%
Total Reserve Fund	0.00	0.00	343,913.00	0.00	343,913.00	0.00%
Total General Funds	11,393,489.37	11,195,591.96	\$13,211,680.86	5,578,981.79	7,632,699.07	42.23%
Interfund Transfers-Out						
Transfer to Stabilization Fund	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	0.00	100.00%
Transfer to Fire Dispatch Capital	2,500.00	0.00	\$2,500.00	2,500.00	0.00	
Transfer to W/S Enterprise Fund De	862,033.00	830,318.00	\$811,264.00	405,632.50	405,631.50	50.00%
Transfer to W/S Enter Fd Vehicle	0.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Fire Temp Structure	0.00	25,000.00	\$0.00	0.00	0.00	
Transfer to Wharf Insurance Specia	15,000.00	25,000.00	\$0.00	0.00	0.00	
OPEB Stabilization Fund	0.00	25,000.00	\$25,000.00	25,000.00	0.00	100.00%
Transfer to FEMA		425,000.00	\$0.00	0.00	0.00	
Debt Paydown-Police HVAC	21,000.00	10,500.00	\$0.00	0.00	0.00	
Debt Paydown-Drainage		16,834.00	\$0.00	0.00	0.00	
Debt Paydown-Gas Pumps	0.00	0.00	\$0.00	0.00	0.00	
Debt Paydown-Paving	53,000.00	110,000.00	\$10,000.00	10,000.00	0.00	100.00%
Debt Paydown-Dump Trucks	31,000.00	49,500.00	\$0.00	0.00	0.00	
Debt Paydown-Fire Vehicle Match	0.00	16,000.00	\$0.00	0.00	0.00	
Debt Paydown-Utility Tractor	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-School Computers	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-SB Dunes	\$0.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-Fire Dispatch	\$16,000.00	\$0.00	\$0.00	\$0.00	0.00	
Debt Paydown-40 Steps Revetment	\$32,000.00	\$31,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-School Security Doo	\$6,000.00	\$3,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-Police Vehicle	\$10,000.00	\$9,400.00	\$4,100.00	\$4,100.00	0.00	100.00%
Debt Paydown-Ambulance	\$39,000.00	\$39,000.00	\$0.00	\$0.00	0.00	
Debt Paydown-Radio Upgrade	\$14,500.00	\$14,000.00	\$0.00	\$0.00	0.00	
Total Transfers-Out	1,102,033.00	1,729,552.00	952,864.00	547,232.50	405,631.50	57.43%
TOTAL APPROPRIATIONS	12,495,522.37	12,925,143.96	14,164,544.86	6,126,214.29	8,038,330.57	43.25%

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
FY 21 Revenue Budget Variance:						
FY 21 Revenue Budget		\$13,385,827.00				
FY 20 Encumbrances	\$120,452.86					
FY 21 Use of Free Cash ATM 9/20	\$621,922.00					
FY 21 Use of Overlay ATM 9/20	\$63,468.00					
Snow & Ice Deficit Raised on Recap	(\$27,125.00)					
FY 21 Use Free Cash ATM 5/21	\$0.00					
FY 21 Use of Overlay ATM 5/21	\$0.00					
Total Other Sources Used		\$778,717.86				
FY 16 9 C State Aid Reductions						
Total Appropriation Budget			\$14,164,544.86			
**** Encumbrances:						
School-Various	\$49,028.66					
Treasurer/Collector Services	\$4,300.00					
Town Accountant-Services	\$3,500.00					
Assessors-Services	\$2,550.00					
Fire-Ambulance Supplies	\$1,781.12					
Town Clerk-Professional Development	\$135.00					
Election/Registration Salaries	\$76.50					
Harbormaster Supplies	\$12.48					
Veterans' Services	\$25.60					
Data Processing Expenses	\$9,500.00					
Selectmen Annual Report	\$5,000.00					
Town Administrator Public Health	\$4,000.00					
Insurance	\$7,988.00					
Debt-General Fund	\$32,555.50					
Total FY 20 Encumbrances		\$120,452.86				
***** Free Cash Usage 9/26/20 for FY 21 Omnibus:						
Town Administrator-Capital	\$2,900.00					
Town Hall Capital	\$10,000.00					
Treasurer's Capital	\$1,400.00					
Town Clerk's	\$1,400.00					
Police Capital	\$60,750.00					
Fire Capital	\$30,000.00					
Wharfinger Capital	\$1,500.00					
DPW Overhead Capital-Equipment	\$36,500.00					
Debt Pay Downs-Omnibus	\$152,527.00					
Stabilization Fund	\$100,000.00					
OPEB Stabilization Fund	\$25,000.00					
Fire Dispatch Capital Account	\$2,500.00					
Reserve Fund	\$197,445.00					
Total Free Cash Usage 9/20 for FY21 Budget		\$621,922.00				
***** Free Cash Usage 5/21 for FY 21:						
Article 4 Snow & Ice	\$0.00					
Article 7 Prior Year Bills Parking	\$0.00					
Fire Dispatch Capital Art#23	\$0.00					
Total Free Cash Usage 5/21 for FY21 Budget		\$0.00				
FY 21 Use of Overlay Surplus 9/20 ATM:						
Debt Pay Downs-Omnibus	\$10,000.00					
Town Clerk Salary	\$3,468.00					
Retirement Account	\$50,000.00					
Total Use of Overlay Surplus FY 21 5/21 ATM		\$63,468.00				
FY 21 Use of Overlay Surplus 5/21 ATM:						
Article 3 Transfers	\$0.00					
Article 4 Snow & Ice	\$0.00					
Total Use of Overlay Surplus FY 21 5/21 ATM		\$0.00				

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Water/Sewer Enterprise						
Beginning FY 07						
FY 21 EXPENDITURE REPORT						
Sewer Division						
Salaries/Wages	184,233.98	201,922.50	\$216,159.00	96,334.26	119,824.74	44.57%
General Expenses	172,960.93	147,153.78	\$137,952.00	112,559.05	25,392.95	81.59%
FY 18 Encumbrance	910.59	0.00	\$0.00	0.00	0.00	
Lynn Water & Sewer	297,580.38	334,659.22	\$427,000.00	84,818.19	342,181.81	19.86%
Capital Outlay	0.00	28,086.70	\$0.00	0.00	0.00	
Sewer - Debt Service	100,257.55	0.00	\$622,414.00	47,948.00	574,466.00	7.70%
FY20 Encumbered Sewer - Debt Service			\$371,620.54	93,353.02	278,267.52	25.12%
FY18 Encumbered Sewer - Debt	11,343.06					
FY19 Encumbered Sewer - Debt Service		193,395.46	\$0.00	0.00	0.00	
Subtotal Sewer	767,286.49	905,217.66	\$1,775,145.54	435,012.52	1,340,133.02	24.51%
Water Division						
Salaries/Wages	156,870.06	178,201.14	\$196,186.00	94,204.12	101,981.88	48.02%
General Expenses	73,410.52	83,135.79	\$108,333.00	63,595.36	44,737.64	58.70%
MWRA Assessment	496,315.00	457,189.34	\$515,906.00	308,629.80	207,276.20	59.82%
FY 18 Encumbrance	211.35				0.00	
Capital Outlay	0.00	24,771.72	\$0.00	0.00	0.00	
Water - Debt Service	131,710.00	114,614.25	\$188,850.00	100,810.00	88,040.00	53.38%
FY20 Encumbered Sewer - Debt Service			\$55,298.75	2,308.10	52,990.65	4.17%
FY18 Encumbered Sewer - Debt	13,400.00					
FY19 Encumbered Sewer - Debt Service		19,986.00				
Subtotal Water	871,916.93	877,898.24	\$1,064,573.75	569,547.38	495,026.37	53.50%
Transfers-Out General Fund	218,211.00	219,327.00	\$225,860.00	112,929.50	112,930.50	50.00%
Transfers-Out Stabilization Fund-W/S						
Transfers-Out Capital Projects	195,200.00	565,011.00	\$30,000.00	30,000.00	0.00	0.00%
Transfers-Out Capital Projects-W/S	0.00	0.00	\$0.00	0.00	0.00	0.00%
Subtotal Transfers-Out	413,411.00	784,338.00	\$255,860.00	142,929.50	112,930.50	55.86%
Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Subtotal Reserves	0.00	0.00	\$40,350.00	0.00	40,350.00	0.00%
Totals W/S Enterprise Fund	2,052,614.42	2,567,453.90	3,135,929.29	1,147,489.40	1,988,439.89	36.59%

Indirect

Health Insurance	\$63,950.00
FICA	\$7,181.00
Pensions	\$61,531.00
Workers' Comp Ins.	\$8,050.20
Property Insurance	\$34,338.40
Accounting/Collecting Dept.	\$18,573.00
Audit	\$4,560.40
Clerical	\$27,676.00
Subtotal	\$225,860.00

FY 21 W/S Revenue Budget Variance:

FY 21 W/S Revenue Budget	\$2,675,810.00
FY 20 Encumbrance	\$430,119.29
FY 20 Use of Available Funds 9/20 *****	\$30,000.00
FY 21 Use of Available Funds 5/21	\$0.00
Total W/S Appropriation Budget	3,135,929.29

******* Available Funds Usage 9/20 for FY 21:**

Article # ATM Rate Stabilization from Fund Balance	0
Total Available Funds Usage 9/20 for FY21 Budget	0

******* Available Funds Usage 9/20 for FY 21:**

Article #6 9/20 ATM Use of R/E Roads 30K	30,000
Total Available Funds Usage 9/20 for FY21 Budget	30,000

FY 21 EXPENDITURE REPORT

	FY19 Actual Expenditure	FY20 Actual Expenditure	FY21 Budget Adjusted	FY21 Actual Expenditure	FY21 Remaining Balance	%
Rubbish Enterprise						
Beginning FY 13						
FY 21 EXPENDITURE REPORT						
Rubbish Enterprise						
Salaries/Wages	45,240.11	43,525.45	\$59,081.00	22,153.47	36,927.53	37.50%
General Expenses	51,351.25	53,328.95	\$58,620.00	28,218.00	30,402.00	48.14%
Encumbrance**** Services	0.00	0.00	\$0.00	0.00	0.00	
Household Collection	318,013.68	334,136.92	\$395,000.00	176,900.86	218,099.14	44.79%
Rubbish - Debt Service	519.20				0.00	
Debt Paydown-Compost Site Trar	28,000.00				0.00	
Transfer-Out DPW TRUCK Art 22	0.00	0.00	\$0.00	0.00	0.00	
Transfer-Out Compost Site	50,000.00	0.00	\$0.00	0.00	0.00	
Subtotal Rubbish	\$493,124.24	\$430,991.32	\$512,701.00	\$227,272.33	285,428.67	44.33%

FY 21 Rubbish Revenue Budget Variance:

FY 21 Rubbish Revenue Budget	\$512,701.00
FY 21 Use of Available Funds 5/21 Rate Stabilization Art 5/21	\$0.00
FY 20 Encumbrance	\$0.00
FY21 Compost Site Art 5/21 ATM	\$0.00
	512,701.00