

# Town of Hamilton



## Quarterly Report Finance Department

*Marisa Batista, Finance Director/Town Accountant*

**Fiscal Year 2018**

*As of June 30, 2018*

**TOWN OF HAMILTON, MA  
FINANCIAL UPDATE  
FISCAL YEAR 2018**

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**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND BUDGET - ESTIMATED REVENUES & APPROPRIATIONS  
FISCAL YEAR 2018**

ESTIMATED REVENUES	% of Budget	APPROPRIATIONS	% of Budget
<b>Property Taxes:</b>		<b>General Government</b>	2,006,213 6.80%
Property Tax Revenue	25,600,839 86.55%	<b>Public Safety</b>	2,770,842 9.39%
Overlay/Allowance for Abatements	(192,568) -0.65%	<b>Department of Public Works</b>	1,895,369 6.42%
<b>Total Property Taxes</b>	<b>25,408,271 85.90%</b>	<b>Health &amp; Human Services</b>	293,536 0.99%
<b>State Revenue:</b>		<b>Culture &amp; Recreation</b>	880,111 2.98%
State Aid - Cherry Sheet	865,826 2.93%	<b>Public Education:</b>	
State Aid - Cherry Sheet (offsets)	(12,087) -0.04%	<b>HWRSD</b>	16,776,063 56.84%
<b>Total State Revenue</b>	<b>853,739 2.89%</b>	<b>Essex NS Agric &amp; Tech School</b>	205,594 0.70%
<b>Local Receipts:</b>		<b>School Debt</b>	650,901 2.21%
Motor Excise Taxes	1,114,000 3.77%	<b>Undistributed:</b>	
Boat Excise Taxes	2,000 0.01%	<b>Retirement</b>	789,304 2.67%
Meals Tax	68,000 0.23%	<b>Health &amp; Life Insurance</b>	774,966 2.63%
Penalties & Interest on Taxes	85,000 0.29%	<b>Property &amp; Casualty Insurance</b>	215,193 0.73%
Payment in Lieu of Taxes (PILOT)	32,000 0.11%	<b>Medicare/Unemployment/Other</b>	92,331 0.31%
Other Charges for Services	94,000 0.32%	<b>Funded Debt</b>	982,638 3.33%
Fees	150 0.00%	<b>Total Operating</b>	<b>28,333,061 96.00%</b>
Rentals	22,260 0.08%	<b>Capital:</b>	
Libraries	11,000 0.04%	<b>Funded by Free Cash</b>	- 0.00%
Cemetery	12,000 0.04%	<b>Funded by Stabilization Funds</b>	- 0.00%
Other Departmental	192,600 0.65%	<b>Funded by Other</b>	754,961 2.56%
Licenses and Permits	218,000 0.74%	<b>Total Capital</b>	<b>754,961 2.56%</b>
Fines and Forfeitures	10,000 0.03%	<b>Other:</b>	
Investment Income	8,000 0.03%	<b>Unallocated Wages Increases</b>	596 0.00%
Miscellaneous Non-Recurring	22,000 0.07%	<b>Unappropriated:</b>	
<b>Total Local Receipts</b>	<b>1,891,010 6.39%</b>	<b>State &amp; County Assessments</b>	237,134 0.80%
<b>Total Revenue</b>	<b>28,153,020 95.18%</b>	<b>Total Expenditures</b>	<b>29,325,752 99.36%</b>
<b>Transfers from Other Funds:</b>		<b>Transfers to Other Funds:</b>	
Sale of Cemetery Lots	2,000 0.01%	<b>Special Revenue</b>	22,422 0.08%
Cemetery Perpetual Care	- 0.00%	<b>OPEB Trust</b>	100,000 0.34%
Stabilization	- 0.00%	<b>Hamilton Development Corporation</b>	65,000 0.22%
<b>Total Transfers In</b>	<b>2,000 0.01%</b>	<b>Total Transfers Out</b>	<b>187,422 0.64%</b>
<b>Transfers from Enterprise:</b>			
Water Enterprise (Indirects)	386,157 1.31%		
Waste Enterprise (Close-out)	79,557 0.27%		
<b>Total Transfers In</b>	<b>465,714 1.57%</b>		
<b>Reserves:</b>			
Free Cash - reduce tax rate	725,000 2.45%		
Free Cash - operating/capital	232,036 0.78%		
F/B - Overlay Surplus	- 0.00%		
<b>Total Reserves</b>	<b>957,036 3.24%</b>		
<b>TOTAL ESTIMATED REVENUE</b>	<b>29,577,770 100.00%</b>	<b>TOTAL APPROPRIATIONS</b>	<b>29,513,175 100%</b>

**TOWN OF HAMILTON, MA  
GENERAL FUND REVENUE - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017**

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)				FISCAL YEAR 2017 (AS OF JUNE 30, 2017)			
	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received
<b>PROPERTY TAXES</b>								
Property Taxes	25,600,839.00	25,370,802.05	(230,036.95)		25,162,290.36	24,939,195.68	(223,094.68)	
Tax Title Liens	-	90,788.52	90,788.52		-	123,186.49	123,186.49	
Tax Foreclosures	-	217.89	217.89		-	91.35	91.35	
Allowance for Abatements (budgetary only)	(192,567.73)	-	192,567.73		(192,869.33)	-	192,869.33	
<b>Total Property Taxes</b>	<b>25,408,271.27</b>	<b>25,461,808.46</b>	<b>53,537.19</b>	<b>100.21%</b>	<b>24,969,421.03</b>	<b>25,062,473.52</b>	<b>93,052.49</b>	<b>100.37%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue	853,739.00	850,196.00	(3,543.00)		806,173.00	811,725.90	5,552.90	
Federal Revenue Direct	-	-	-		-	6,243.59	6,243.59	
<b>Total State Aid</b>	<b>853,739.00</b>	<b>850,196.00</b>	<b>(3,543.00)</b>	<b>99.59%</b>	<b>806,173.00</b>	<b>817,969.49</b>	<b>11,796.49</b>	<b>101.46%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	1,116,000.00	1,176,754.21	60,754.21		1,102,000.00	1,203,064.95	101,064.95	
Other Excise - Meals Tax	68,000.00	74,879.89	6,879.89		65,000.00	71,763.68	6,763.68	
Penalties & Interest	85,000.00	90,763.64	5,763.64		85,000.00	87,389.20	2,389.20	
Payments in Lieu of Taxes	32,000.00	32,588.64	588.64		42,000.00	33,686.89	(8,313.11)	
Other Charges for Services	94,000.00	152,026.85	58,026.85		60,000.00	148,136.97	88,136.97	
Fees	150.00	660.00	510.00		750.00	28.00	(722.00)	
Rentals	22,260.00	12,000.00	(10,260.00)		21,000.00	24,760.00	3,760.00	
Libraries	11,000.00	12,211.48	1,211.48		12,000.00	12,269.69	269.69	
Cemetery	12,000.00	12,050.00	50.00		9,000.00	18,600.00	9,600.00	
Other Departmental Revenue	192,600.00	129,395.34	(63,204.66)		165,000.00	115,262.52	(49,737.48)	
Licenses & Permits	218,000.00	235,125.13	17,125.13		215,000.00	185,282.60	(29,717.40)	
Fines & Forfeitures	10,000.00	7,568.79	(2,431.21)		9,500.00	10,042.50	542.50	
Investment Earnings	8,000.00	19,859.72	11,859.72		8,000.00	12,901.35	4,901.35	
Miscellaneous	22,000.00	91,713.96	69,713.96		38,000.00	94,425.11	56,425.11	
<b>Total Local Receipts</b>	<b>1,891,010.00</b>	<b>2,047,597.65</b>	<b>156,587.65</b>	<b>108.28%</b>	<b>1,832,250.00</b>	<b>2,017,613.46</b>	<b>185,363.46</b>	<b>110.12%</b>
<b>TOTAL REVENUE</b>	<b>28,153,020.27</b>	<b>28,359,602.11</b>	<b>206,581.84</b>	<b>100.73%</b>	<b>27,607,844.03</b>	<b>27,898,056.47</b>	<b>290,212.44</b>	<b>101.05%</b>
<b>TRANSFERS IN</b>								
From Water Enterprise - Indirects	386,157.00	386,157.00	-		414,489.00	414,489.00	-	
From Waste Enterprise - Close-out	79,557.43	79,557.43	-		-	-	-	
From Other (Sale of Cemetery Lots)	2,000.00	2,000.00	-		2,000.00	2,000.00	-	
From Special Revenue/Capital Projects - Close-out	-	94,477.30	94,477.30		-	-	-	
<b>TOTAL TRANSFERS IN</b>	<b>467,714.43</b>	<b>562,191.73</b>	<b>94,477.30</b>	<b>120.20%</b>	<b>416,489.00</b>	<b>416,489.00</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>28,620,734.70</b>	<b>28,921,793.84</b>	<b>301,059.14</b>	<b>101.05%</b>	<b>28,024,333.03</b>	<b>28,314,545.47</b>	<b>290,212.44</b>	<b>101.04%</b>

TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND REVENUE  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

	FY 2015 ACTUAL REVENUE	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2017 to FY 2018 Dollar Change	FY 2017 to FY 2018 Percentage Change
<b>PROPERTY TAXES</b>						
Personal Property Taxes	224,935.15	236,363.51	219,000.04	213,401.05	(5,598.99)	-2.56%
Real Estate Taxes	22,964,125.93	24,279,248.31	24,720,195.64	25,157,401.00	437,205.36	1.77%
Tax Title	106,916.64	58,409.81	123,186.49	90,788.52	(32,397.97)	-26.30%
Tax Foreclosures	150.00	76.57	91.35	217.89	126.54	138.52%
<b>TOTAL PROPERTY TAXES</b>	<b>23,296,127.72</b>	<b>24,574,098.20</b>	<b>25,062,473.52</b>	<b>25,461,808.46</b>	<b>399,334.94</b>	<b>1.59%</b>
<b>STATE REVENUE</b>						
State Aid - Cherry Sheet						
Unrestricted Aid	597,837.00	619,359.00	645,991.00	671,185.00	25,194.00	3.90%
Chapter 70	16,844.00	-	-	-	-	0.00%
Reimb State Owned Land	126,647.00	126,647.00	125,140.00	125,021.00	(119.00)	-0.10%
Exemptions to Elderly	26,761.00	9,663.00	9,538.00	29,225.00	19,687.00	206.41%
Veterans Benefits	18,921.00	9,919.00	31,056.90	24,765.00	(6,291.90)	-20.26%
<b>Total State Aid - Cherry Sheet</b>	<b>787,010.00</b>	<b>765,588.00</b>	<b>811,725.90</b>	<b>850,196.00</b>	<b>38,470.10</b>	<b>4.74%</b>
<b>TOTAL STATE REVENUE</b>	<b>787,010.00</b>	<b>765,588.00</b>	<b>811,725.90</b>	<b>850,196.00</b>	<b>38,470.10</b>	<b>4.74%</b>
<b>LOCAL RECEIPTS</b>						
Motor Vehicle Excise	1,090,069.31	1,169,919.17	1,200,867.86	1,175,007.19	(25,860.67)	-2.15%
Other Excise- Boat	2,167.00	2,099.00	2,197.09	1,747.02	(450.07)	-20.48%
Meals Tax	69,364.80	68,596.27	71,763.68	74,879.89	3,116.21	4.34%
Penalties & Interest on Taxes/ Excise	137,133.84	93,891.70	87,389.20	90,763.64	3,374.44	3.86%
Payment in Lieu of Taxes	37,333.49	46,304.94	33,686.89	32,588.64	(1,098.25)	-3.26%
Other Charges for Services						
Waste Usage Charges (ewaste, bins)				13,245.50	13,245.50	0.00%
Waste Services (Wastezero - blue bags)				47,000.00	47,000.00	0.00%
Waste Services (Bulk stickers)				1,365.00	1,365.00	0.00%
Wenham ECO	22,561.17	-	38,995.49	20,162.70	(18,832.79)	-48.29%
Wenham Recreation	56,000.00	16,132.06	106,357.68	66,787.35	(39,570.33)	-37.20%
Energy Manager	-	-	2,783.80	3,466.30	682.50	24.52%
<b>Total Other Charges for Services</b>	<b>78,561.17</b>	<b>16,132.06</b>	<b>148,136.97</b>	<b>152,026.85</b>	<b>3,889.88</b>	<b>2.63%</b>
Fees						
Sealer Fee	1,171.00	752.00	28.00	660.00	632.00	2257.14%

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND REVENUE  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

	FY 2015 ACTUAL REVENUE	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2017 to FY 2018 Dollar Change	FY 2017 to FY 2018 Percentage Change
<b>Rentals</b>						
Selectmen Rental Income:						
Patton Homestead Lease (Gordon College)	5,500.00	6,000.00	6,000.00	3,000.00	(3,000.00)	-50.00%
Gun Club Rent (Miles River Marsh Rats)	7,500.00	7,500.00	8,500.00	9,000.00	500.00	5.88%
Public Safety Building Rent (Beauport Ambulance)	-	8,760.00	8,760.00	-	(8,760.00)	-100.00%
Other	-	-	1,500.00	-	(1,500.00)	-100.00%
<b>Total Rentals</b>	<b>13,000.00</b>	<b>22,260.00</b>	<b>24,760.00</b>	<b>12,000.00</b>	<b>(12,760.00)</b>	<b>-57.32%</b>
<b>Library</b>	<b>11,876.59</b>	<b>12,300.26</b>	<b>12,269.69</b>	<b>12,211.48</b>	<b>(58.21)</b>	<b>-0.47%</b>
<b>Cemetery</b>	<b>18,751.00</b>	<b>8,750.00</b>	<b>18,600.00</b>	<b>12,050.00</b>	<b>(6,550.00)</b>	<b>-35.22%</b>
<b>Other Departmental Revenue</b>						
Selectmen Receipts - (Gordon Conwell Gift, misc)	75,000.00	75,105.50	35,000.00	36,078.69	1,078.69	3.08%
Assessors Receipts - (Abutters List)	435.00	500.00	420.18	510.00	89.82	21.38%
Municipal Lien Certificates	11,050.00	10,600.00	12,650.00	10,450.00	(2,200.00)	-17.39%
Town Clerk Receipts (Birth, Marriage, Death Certificates, Raffle, Flammable Permits, etc.)	5,835.00	7,447.60	8,151.54	6,680.00	(1,471.54)	-18.05%
Con Com Receipts (RDA Local Fee, NOI ByLaw Fee)	2,625.00	3,500.00	1,950.00	4,567.50	2,617.50	134.23%
Planning Dept Receipts (Special Permit Fee, etc.)	8,800.00	350.00	1,650.00	4,675.00	3,025.00	183.33%
Police Receipts (Record Copy, Solicitor Permit, DV/Cruiser)	3,092.45	2,721.00	2,945.00	2,484.62	(460.38)	-15.63%
Police Admin Fee	9,158.20	7,702.40	11,545.80	11,507.95	(37.85)	-0.33%
Board of Health Receipts (Food, Tobacco Retail, Subsurface Disposal Systems, Private Well, Swimming Pool Permits, etc.)	44,370.00	50,184.00	40,950.00	52,441.58	11,491.58	28.06%
<b>Total Departmental</b>	<b>160,365.65</b>	<b>158,110.50</b>	<b>115,262.52</b>	<b>129,395.34</b>	<b>14,132.82</b>	<b>12.26%</b>
<b>Licenses &amp; Permits</b>						
Selectmen Licenses - (Liquor, Class II, Common Victualler's)	16,134.00	17,100.00	17,647.00	16,456.50	(1,190.50)	-6.75%
Tax Title Legal Fees	6,012.50	2,661.00	2,252.50	1,099.58	(1,152.92)	-51.18%
Treasurer/Collector Receipts (Copies)	120.75	208.93	48.85	152.61	103.76	212.41%
Permit Revenue - Police Pistol	1,937.50	1,312.50	2,075.00	2,100.00	25.00	1.20%
Dept Revenue Open Burning Fire	5,095.00	5,765.00	5,110.00	6,130.00	1,020.00	19.96%
Fire Permit Revenue	14,785.00	16,125.00	16,405.00	17,570.50	1,165.50	7.10%
Inspectional Services Dept Revenue (Building, Electric, Plumbing Permits)	165,498.00	174,642.07	121,684.25	-	(121,684.25)	-100.00%
Building Permits				109,210.00	109,210.00	0.00%
Electrical Permits				36,662.00	36,662.00	0.00%
Plumbing Permits				24,875.00	24,875.00	0.00%

TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND REVENUE  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018

	FY 2015 ACTUAL REVENUE	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2017 to FY 2018 Dollar Change	FY 2017 to FY 2018 Percentage Change
Dog License Revenue	17,385.00	15,101.00	16,360.00	14,295.00	(2,065.00)	-12.62%
Permit Revenue Zoning	-	-	-	1,325.00	1,325.00	0.00%
DPW Receipts (Trench & Street Permits)	8,131.28	5,200.00	3,700.00	5,248.94	1,548.94	41.86%
<b>Total License &amp; Permits</b>	<b>235,099.03</b>	<b>238,115.50</b>	<b>185,282.60</b>	<b>235,125.13</b>	<b>49,842.53</b>	<b>26.90%</b>
<b>Fines &amp; Forfeitures</b>						
DOT Citations	7,975.00	5,917.50	4,600.00	3,048.79	(1,551.21)	-33.72%
Fines and Forfeitures	2,555.00	1,085.00	1,115.00	995.00	(120.00)	-10.76%
Fine Revenue Court	7,734.85	3,080.00	4,327.50	3,525.00	(802.50)	-18.54%
<b>Total Fines &amp; Forfeitures</b>	<b>18,264.85</b>	<b>10,082.50</b>	<b>10,042.50</b>	<b>7,568.79</b>	<b>(2,473.71)</b>	<b>-24.63%</b>
Municipal Medicare Reimbursement	8,655.93	12,162.88	6,243.59	-	(6,243.59)	-100.00%
<b>Miscellaneous</b>						
Non-Recurring Revenue	29,555.67	7,761.58	66,377.25	65,036.04	(1,341.21)	-2.02%
Municipal Receipts - IMA Health	-	-	899.84	-	(899.84)	-100.00%
ACO IMA Manchester (Animal Control)	-	10,615.42	12,000.00	12,000.00	-	0.00%
MA Rev Miscellaneous	200.00	-	426.66	-	(426.66)	-100.00%
H-W School Part Time Help (Grounds Maintenance)	7,752.20	5,887.38	12,023.90	11,337.56	(686.34)	-5.71%
Fuel Charge (HWRSD Fuel Charge)	-	2,316.52	2,697.46	3,340.36	642.90	23.83%
Bond Premium	72,100.97	8,977.04	-	-	-	0.00%
<b>Total Miscellaneous</b>	<b>109,608.84</b>	<b>35,557.94</b>	<b>94,425.11</b>	<b>91,713.96</b>	<b>(2,711.15)</b>	<b>-2.87%</b>
<b>Investment Income</b>						
Interest income	8,826.04	8,194.36	12,901.35	19,859.72	6,958.37	53.94%
<b>TOTAL LOCAL RECEIPTS</b>	<b>2,000,248.54</b>	<b>1,903,229.08</b>	<b>2,023,857.05</b>	<b>2,047,597.65</b>	<b>23,740.60</b>	<b>1.17%</b>
<b>TOTAL REVENUE</b>	<b>26,083,386.26</b>	<b>27,242,915.28</b>	<b>27,898,056.47</b>	<b>28,359,602.11</b>	<b>461,545.64</b>	<b>1.65%</b>



**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND APPROPRIATION SUMMARY  
FISCAL YEAR 2018**

	Budget	Percent of Total Budget
<b>Municipal</b>		
General Government	2,050,540	6.92%
Public Safety	2,771,987	9.36%
Department of Public Works	1,938,398	6.55%
Health & Social Services	293,536	0.99%
Culture & Recreation - Joint Departments	880,111	2.97%
<b>Total Municipal Budget</b>	<b>7,934,571</b>	<b>26.79%</b>
<b>Education</b>		
Hamilton-Wenham Regional School District	16,776,063	56.65%
Essex Agricultural and Technical School District	205,594	0.69%
Debt Service	650,901	2.20%
<b>Total Education</b>	<b>17,632,558</b>	<b>59.54%</b>
<b>Debt Service</b>	<b>982,638</b>	<b>3.32%</b>
<b>Total Debt Service</b>	<b>982,638</b>	<b>3.32%</b>
<b>Undistributed</b>		
Public Celebrations	6,353	0.02%
Retirement	789,304	2.67%
Unemployment	10,000	0.03%
Health & Life Insurance	775,280	2.62%
General Insurance (i.e. Property & Casualty)	215,193	0.73%
Medicare Tax	75,977	0.26%
<b>Total Undistributed</b>	<b>1,872,108</b>	<b>6.32%</b>
<b>Other</b>		
Capital	766,861	2.59%
Salary Reserve	596	0.00%
State Charges & Assessments	237,134	0.80%
Transfer to Special Revenue	22,422	0.08%
Transfer to OPEB Liability Fund	100,000	0.34%
Transfer to Agency	65,000	0.22%
<b>Total Other</b>	<b>1,192,014</b>	<b>4.03%</b>
<b>Total Appropriations</b>	<b>29,613,889</b>	<b>100.00%</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENSES - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017**

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
SELECTMEN SALARIES	39,655.00	39,423.43	0.00	231.57	99.42%	37,522.16	31,232.98	-	6,289.18	83.24%
SELECTMEN EXPENSES	13,525.00	5,930.99	0.00	7,594.01	43.85%	10,850.00	1,574.00	-	9,276.00	14.51%
TOWN MANAGER SALARIES	265,507.73	265,505.28	-	2.45	100.00%	194,771.91	188,627.58	-	6,144.33	96.85%
TOWN MANAGER EXPENSES	92,086.88	81,336.13	10,650.00	100.75	99.89%	100,299.64	93,884.74	-	6,414.90	93.60%
FINANCE COMMITTEE EXPENSES	325.00	325.00	-	-	100.00%	250.00	176.00	-	74.00	70.40%
RESERVE FUND**	5,753.14	-	-	5,753.14	0.00%	-	-	-	-	#DIV/0!
FINANCE SALARIES	193,539.97	188,048.23	-	5,491.74	97.16%	176,426.35	124,852.66	-	51,573.69	70.77%
FINANCE/IT EXPENSES	226,089.00	179,001.89	10,600.00	36,487.11	83.86%	317,537.51	228,747.71	9,000.00	79,789.80	74.87%
ASSESSORS SALARIES	159,165.35	159,073.26	-	92.09	99.94%	156,586.13	153,934.50	-	2,651.63	98.31%
ASSESSORS EXPENSES	21,816.00	8,373.05	6,000.00	7,442.95	65.88%	20,650.00	15,789.11	-	4,860.89	76.46%
TREASURER/COLLECTOR SALARIES	187,060.72	185,420.35	-	1,640.37	99.12%	182,199.30	173,224.31	-	8,974.99	95.07%
TREASURER/COLLECTOR EXPENSES	46,450.00	37,241.21	97.70	9,111.09	80.39%	51,108.95	40,128.43	-	10,980.52	78.52%
TOWN COUNSEL RETAINER	37,000.00	35,500.00	-	1,500.00	95.95%	36,000.00	36,000.00	-	-	100.00%
TOWN COUNSEL EXPENSES	122,000.00	109,552.78	-	12,447.22	89.80%	92,560.00	89,434.03	-	3,125.97	96.62%
TOWN CLERK SALARIES	109,593.30	97,738.45	-	11,854.85	89.18%	102,212.91	99,586.01	-	2,626.90	97.43%
TOWN CLERK EXPENSES	20,995.00	12,975.40	-	8,019.60	61.80%	21,492.50	10,703.64	75.00	10,713.86	50.15%
ELECTIONS & REGISTRATION SALARIES	8,915.11	6,454.51	-	2,460.60	72.40%	19,156.94	17,212.24	-	1,944.70	89.85%
ELECTIONS & REGISTRATION EXPENSES	20,900.00	17,197.30	-	3,702.70	82.28%	29,050.00	18,514.97	-	10,535.03	63.73%
CONSERVATION COMMISSION SALARIES	30,607.24	30,607.24	-	-	100.00%	29,524.32	29,524.32	-	-	100.00%

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENSES - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017**

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
CONSERVATION COMMISSION EXPENSES	5,424.96	3,649.00	760.00	1,015.96	81.27%	2,205.00	746.00	-	1,459.00	33.83%
PLANNING SALARIES	112,935.40	112,662.42	-	272.98	99.76%	108,645.40	108,019.18	-	626.22	99.42%
PLANNING EXPENSES	18,850.00	6,089.66	10,875.00	1,885.34	90.00%	17,000.00	1,810.12	15,000.00	189.88	98.88%
CHEBACCO WOODS EXPENSES	2,500.00	2,500.00	-	-	100.00%	2,500.00	2,500.00	-	-	100.00%
FACILITIES SALARIES	90,700.00	67,378.75	-	23,321.25	74.29%	83,025.23	68,781.30	-	14,243.93	82.84%
FACILITIES EXPENSES	219,144.85	210,618.57	6,200.00	2,326.28	98.94%	257,317.07	233,185.87	20,251.86	3,879.34	98.49%
<b>GENERAL GOVERNMENT</b>	<b>2,050,539.65</b>	<b>1,862,602.90</b>	<b>45,182.70</b>	<b>142,754.05</b>	<b>93.04%</b>	<b>2,048,891.32</b>	<b>1,768,189.70</b>	<b>44,326.86</b>	<b>236,374.76</b>	<b>88.46%</b>
POLICE SALARIES	1,450,222.31	1,414,441.76	-	35,780.55	97.53%	1,418,520.42	1,382,633.90	-	35,886.52	97.47%
POLICE EXPENSES	117,870.51	115,370.15	-	2,500.36	97.88%	109,032.55	103,351.38	-	5,681.17	94.79%
EMERGENCY REPORT CENTER SALARIES	267,471.17	267,310.72	-	160.45	99.94%	252,908.99	246,800.12	-	6,108.87	97.58%
EMERGENCY REPORT CENTER EXPENSES	53,779.89	50,255.46	-	3,524.43	93.45%	54,350.31	50,277.46	-	4,072.85	92.51%
FIRE SALARIES	640,117.25	610,842.81	-	29,274.44	95.43%	617,411.21	548,704.91	-	68,706.30	88.87%
FIRE EXPENSES	88,668.51	83,355.05	-	5,313.46	94.01%	86,753.00	70,564.73	1,194.91	14,993.36	82.72%
INSPECTIONAL SERVICES SALARIES	102,447.34	102,447.32	-	0.02	100.00%	96,133.95	88,291.41	-	7,842.54	91.84%
INSPECTIONAL SERVICES EXPENSES	7,476.75	4,198.42	-	3,278.33	56.15%	10,224.10	1,758.30	-	8,465.80	17.20%
EMERGENCY MANAGEMENT EXPENSES	1,100.00	-	-	1,100.00	0.00%	1,300.00	941.97	-	358.03	72.46%
ANIMAL CONTROL SALARIES	17,800.00	29,800.08	-	(12,000.08)	167.42%	16,800.00	28,338.54	-	(11,538.54)	168.68%
ANIMAL CONTROL EXPENSES	2,032.78	2,011.67	-	21.11	98.96%	3,030.00	2,093.00	-	937.00	69.08%
STREET LIGHTS EXPENSES	23,000.00	20,448.70	1,159.83	1,391.47	93.95%	19,967.43	1,076.00	-	18,891.43	5.39%
<b>PUBLIC SAFETY</b>	<b>2,771,986.51</b>	<b>2,700,482.14</b>	<b>1,159.83</b>	<b>70,344.54</b>	<b>97.46%</b>	<b>2,686,431.96</b>	<b>2,524,831.72</b>	<b>1,194.91</b>	<b>160,405.33</b>	<b>94.03%</b>

TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENSES - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
PUBLIC WORKS SALARIES	148,292.86	147,413.75	-	879.11	99.41%	153,127.50	107,838.14	-	45,289.36	70.42%
PUBLIC WORKS EXPENSES	116,573.75	106,991.29	306.42	9,276.04	92.04%	92,055.00	66,872.71	19,500.00	5,682.29	93.83%
HIGHWAY SALARIES	323,772.69	277,786.71	-	45,985.98	85.80%	280,424.23	269,841.13	-	10,583.10	96.23%
HIGHWAY EXPENSES	243,633.75	181,678.07	21,325.00	40,630.68	83.32%	271,508.17	256,899.67	14,480.00	128.50	99.95%
SNOW & ICE SALARIES	82,228.00	82,227.73	-	0.27	100.00%	84,700.00	78,323.19	-	6,376.81	92.47%
SNOW & ICE EXPENSES	179,672.00	179,597.33	-	74.67	99.96%	177,450.00	173,821.02	-	3,628.98	97.95%
CEMETERY SALARIES	76,335.09	73,187.34	-	3,147.75	95.88%	81,149.14	81,149.14	-	-	100.00%
CEMETERY EXPENSES	12,965.00	8,519.46	-	4,445.54	65.71%	12,525.18	8,945.39	3,265.00	314.79	97.49%
SANITATION SALARIES	5,170.00	4,265.51	-	904.49	82.51%	-	-	-	-	0.00%
SANITATION EXPENSES	663,272.00	656,434.73	-	6,837.27	98.97%	24,000.00	24,000.00	-	-	100.00%
PARKS & FIELDS SALARIES	65,407.55	56,455.05	-	8,952.50	86.31%	70,431.47	49,763.15	-	20,668.32	70.65%
PARKS & FIELDS EXPENSES	14,133.72	7,457.14	-	6,676.58	52.76%	33,778.00	26,284.03	5,783.72	1,710.25	94.94%
HWRSD FIELDS & GROUNDS EXPENSES	6,941.57	11,668.76	-	(4,727.19)	0.00%	-	10,880.21	-	(10,880.21)	0.00%
<b>PUBLIC WORKS</b>	<b>1,938,397.98</b>	<b>1,793,682.87</b>	<b>21,631.42</b>	<b>123,083.69</b>	<b>93.65%</b>	<b>1,281,148.69</b>	<b>1,154,617.78</b>	<b>43,028.72</b>	<b>83,502.19</b>	<b>93.48%</b>
PUBLIC HEALTH SALARIES	125,853.50	121,765.20	-	4,088.30	96.75%	113,626.18	113,625.34	-	0.84	100.00%
PUBLIC HEALTH EXPENSES	4,630.00	3,407.99	-	1,222.01	73.61%	3,115.00	3,113.33	-	1.67	99.95%
COUNCIL ON AGING SALARIES	79,619.20	79,619.20	-	-	100.00%	72,080.46	70,353.13	-	1,727.33	97.60%
COUNCIL ON AGING EXPENSES	28,119.58	27,039.58	887.50	192.50	99.32%	28,088.17	27,795.40	-	292.77	98.96%

TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENSES - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
VETERAN'S SERVICES SALARIES	33,267.39	31,920.32	-	1,347.07	95.95%	30,243.08	30,243.08	-	-	100.00%
VETERAN'S SERVICES EXPENSES	22,046.69	18,676.17	-	3,370.52	84.71%	33,019.80	33,019.80	-	-	100.00%
HEALTH & HUMAN SERVICES	<b>293,536.36</b>	<b>282,428.46</b>	<b>887.50</b>	<b>10,220.40</b>	<b>96.52%</b>	<b>280,172.69</b>	<b>278,150.08</b>	-	<b>2,022.61</b>	<b>99.28%</b>
LIBRARY EXPENSES	757,290.43	757,275.07	-	15.36	100.00%	719,810.00	731,342.68	-	(11,532.68)	101.60%
RECREATION SALARIES	99,900.40	99,900.40	-	-	100.00%	91,623.78	88,402.76	-	3,221.02	96.48%
RECREATION EXPENSES	22,920.00	20,917.65	498.10	1,504.25	93.44%	19,560.00	18,146.36	-	1,413.64	92.77%
CULTURE & RECREATION	<b>880,110.83</b>	<b>878,093.12</b>	<b>498.10</b>	<b>1,519.61</b>	<b>99.83%</b>	<b>830,993.78</b>	<b>837,891.80</b>	-	<b>(6,898.02)</b>	<b>100.83%</b>
HAMILTON-WENHAM SCHOOL DISTRICT	16,776,063.00	16,776,063.00	-	-	100.00%	16,837,972.00	16,837,974.00	-	(2.00)	100.00%
ESSEX AGRICULTURAL SCHOOL DISTRICT	205,594.00	205,457.00	-	137.00	99.93%	236,766.00	227,628.00	-	9,138.00	96.14%
DEBT SERVICE	650,901.00	640,784.40	-	10,116.60	98.45%	686,020.00	592,218.39	-	93,801.61	86.33%
EDUCATION	<b>17,632,558.00</b>	<b>17,622,304.40</b>	-	<b>10,253.60</b>	<b>99.94%</b>	<b>17,760,758.00</b>	<b>17,657,820.39</b>	-	<b>102,937.61</b>	<b>99.42%</b>
FUNDED DEBT EXPENSES	<b>982,638.00</b>	<b>978,375.97</b>	-	<b>4,262.03</b>	<b>99.57%</b>	<b>1,010,641.00</b>	<b>990,339.50</b>	-	<b>20,301.50</b>	<b>97.99%</b>
RETIREMENT APPROPRIATION	789,304.00	789,304.00	-	-	100.00%	812,165.95	794,132.00	-	18,033.95	97.78%
UNEMPLOYMENT INSURANCE EXPENSES	10,000.00	3,790.80	-	6,209.20	37.91%	25,502.05	25,502.05	-	-	100.00%
HEALTH & LIFE INSURANCE EXPENSES	775,280.07	755,497.72	-	19,782.35	97.45%	882,143.09	738,329.07	314.00	143,500.02	83.73%
MEDICARE TAX	75,977.37	61,937.55	-	14,039.82	81.52%	56,485.00	54,615.41	-	1,869.59	96.69%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>1,650,561.44</b>	<b>1,610,530.07</b>	-	<b>40,031.37</b>	<b>97.57%</b>	<b>1,776,296.09</b>	<b>1,612,578.53</b>	<b>314.00</b>	<b>163,403.56</b>	<b>90.80%</b>
GENERAL INSURANCE EXPENSES	215,193.00	209,542.68	-	5,650.32	97.37%	205,593.91	191,216.44	-	14,377.47	93.01%
PUBLIC CELEBRATIONS	6,353.31	6,033.97	300.00	19.34	99.70%	3,853.74	3,853.74	-	-	100.00%
UNDISTRIBUTED - OTHER	<b>221,546.31</b>	<b>215,576.65</b>	<b>300.00</b>	<b>5,669.66</b>	<b>97.44%</b>	<b>209,447.65</b>	<b>195,070.18</b>	-	<b>14,377.47</b>	<b>93.14%</b>
CAPITAL	<b>766,861.35</b>	<b>602,890.79</b>	<b>163,950.56</b>	<b>20.00</b>	<b>100.00%</b>	<b>232,265.00</b>	<b>210,993.18</b>	<b>11,900.00</b>	<b>9,371.82</b>	<b>95.97%</b>
UNALLOCATED SALARY RESERVE***	596.25	-	-	596.25	0.00%	67,374.18	-	-	67,374.18	0.00%
STATE & COUNTY CHARGES	<b>237,134.00</b>	<b>234,072.00</b>	-	<b>3,062.00</b>	<b>98.71%</b>	<b>237,134.00</b>	<b>232,015.00</b>	-	<b>5,119.00</b>	<b>97.84%</b>
<b>TOTAL EXPENDITURES</b>	<b>29,426,466.68</b>	<b>28,781,039.37</b>	<b>233,610.11</b>	<b>411,817.20</b>	<b>98.60%</b>	<b>28,421,554.36</b>	<b>27,462,497.86</b>	<b>100,764.49</b>	<b>858,292.01</b>	<b>96.98%</b>

TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENSES - COMPARATIVE REPORT  
FISCAL YEAR 2018 AND FISCAL YEAR 2017

	FISCAL YEAR 2018 (AS OF JUNE 30, 2018)					FISCAL YEAR 2017 (AS OF JUNE 30, 2017)				
	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TRANSFER TO SPECIAL REVENUE	22,422.42	22,422.42	-	-	100.00%	-	-	-	-	0.00%
TRANSFER TO ENTERPRISE	-	-	-	-	0.00%	609,302.00	609,302.00	-	-	100.00%
TRANSFER TO OPEB TRUST	100,000.00	100,000.00	-	-	100.00%	75,000.00	75,000.00	-	-	100.00%
TRANSFER TO AGENCY	65,000.00	65,000.00	-	-	100.00%	65,000.00	65,000.00	-	-	100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>187,422.42</b>	<b>187,422.42</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>749,302.00</b>	<b>749,302.00</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>29,613,889.10</b>	<b>28,968,461.79</b>	<b>233,610.11</b>	<b>411,817.20</b>	<b>98.61%</b>	<b>29,170,856.36</b>	<b>28,211,799.86</b>	<b>100,764.49</b>	<b>858,292.01</b>	<b>97.06%</b>

\* Includes prior year encumbrances carried forward

\*\* The remaining balance of the Reserve Fund each year is reported above. The transfers are reported in the budgets that needed additional funding per the request of the department and approval of the Finance Committee.

\*\*\* The remaining balance of the Salary Reserve each year is reported above. The transfers are reported in the budgets that needed additional funding per approval of new Wage Grid and settlement of Collective Bargaining Agreements.

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

	<b>FY 2015 ACTUALS</b>	<b>FY 2016 ACTUALS</b>	<b>FY 2017 ACTUALS</b>	<b>FY 2018 ACTUALS</b>	<b>% Change 2017 / 2018</b>
Selectmen	31,014	35,333	32,807	45,354	38.25%
Town Manager	296,718	255,887	282,512	346,841	22.77%
Finance Committee	226	176	176	325	84.66%
Reserve Fund*	1	66,469	-	5,753	0.00%
Finance	279,346	414,237	353,601	367,050	3.80%
Assessor	159,081	167,161	169,724	167,446	-1.34%
Treasurer/Collector	198,934	214,270	213,353	222,662	4.36%
Town Counsel	147,182	104,439	125,434	145,053	15.64%
Town Clerk	106,553	108,926	110,290	110,714	0.38%
Elections & Registration	22,647	25,687	35,727	23,652	-33.80%
Conservation Commission	28,650	29,340	30,270	34,256	13.17%
Planning	73,423	142,164	109,829	118,752	8.12%
Chebacco Woods	1,705	785	2,500	2,500	0.00%
Facilities	264,946	253,561	301,967	277,997	-7.94%
<b>Total General Government</b>	<b>1,610,426</b>	<b>1,818,435</b>	<b>1,768,190</b>	<b>1,868,356</b>	<b>5.66%</b>
Police Department	1,421,636	1,446,944	1,485,985	1,529,812	2.95%
Emergency Report Center	267,612	279,111	297,078	317,566	6.90%
Fire Department	633,131	557,874	619,270	694,198	12.10%
Inspectional Services	115,091	123,748	90,050	106,646	18.43%
Emergency Management	699	-	942	-	-100.00%
Animal Control	5,542	27,446	30,432	31,812	4.54%
Street Lights	57,770	33,677	1,076	20,449	1800.44%
<b>Total Public Safety</b>	<b>2,501,481</b>	<b>2,468,800</b>	<b>2,524,832</b>	<b>2,700,482</b>	<b>6.96%</b>
Public Works	259,875	219,016	174,711	254,405	45.61%
Highway	380,705	475,947	526,741	459,465	-12.77%
Snow & Ice	480,715	179,168	252,144	261,825	3.84%
Cemetery	82,705	83,101	90,095	81,707	-9.31%
Waste, Recycling & Landfill	10,042	-	24,000	660,700	2652.92%
Parks & Fields	109,489	41,551	76,047	63,912	-15.96%
HWRSD Fields & Grounds	1,772	14,894	10,880	11,669	7.25%
<b>Total Public Works</b>	<b>1,325,303</b>	<b>1,013,677</b>	<b>1,154,618</b>	<b>1,793,683</b>	<b>55.35%</b>
Public Health	112,477	112,566	116,739	125,173	7.23%
Council on Aging	85,214	87,903	98,149	106,659	8.67%
Veteran's Services	39,819	45,582	63,263	50,596	-20.02%
<b>Total Health &amp; Human Services</b>	<b>237,510</b>	<b>246,051</b>	<b>278,150</b>	<b>282,428</b>	<b>1.54%</b>
Library	648,537	748,569	731,343	757,275	3.55%
Elder Van Program	-	-	-	-	0.00%
Recreation	109,251	99,791	106,549	120,818	13.39%
<b>Total Culture &amp; Recreation</b>	<b>757,788</b>	<b>848,360</b>	<b>837,892</b>	<b>878,093</b>	<b>4.80%</b>
Hamilton-Wenham Regional School District	16,302,008	16,417,016	16,837,974	16,776,063	-0.37%
Essex Agricultural and Technical School District	163,748	197,798	227,628	205,457	-9.74%
Debt Service	584,907	604,453	592,218	640,784	8.20%
<b>Total Education</b>	<b>17,050,663</b>	<b>17,219,267</b>	<b>17,657,820</b>	<b>17,622,304</b>	<b>-0.20%</b>
Funded Debt	862,560	1,046,775	990,340	978,376	-1.21%
Retirement	704,356	721,863	794,132	789,304	-0.61%
Unemployment Compensation	5,710	-	25,502	3,791	-85.14%
Health & Life Insurance	729,545	800,986	738,329	755,498	2.33%
Medicare Tax	52,081	50,762	54,615	61,938	13.41%
<b>Total Personnel Benefits</b>	<b>1,491,692</b>	<b>1,573,611</b>	<b>1,612,579</b>	<b>1,610,530</b>	<b>-0.13%</b>
General Insurance (i.e. Property & Casualty)	177,673	184,933	191,216	209,543	9.58%
Public Celebrations	2,983	2,867	3,854	6,034	56.57%
<b>Total Miscellaneous</b>	<b>180,656</b>	<b>187,800</b>	<b>195,070</b>	<b>215,577</b>	<b>10.51%</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2018**

	FY 2015 ACTUALS	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	% Change 2017 / 2018
<b>Capital</b>	435,113	190,826	210,993	602,891	185.74%
<b>Unallocated Salary Reserve**</b>	-	-	67,374	596	-99.12%
<b>State &amp; County Charges</b>	228,079	230,532	232,015	234,072	0.89%
<b>Transfer to Special Revenue</b>	44,584	-	-	22,422	0.00%
<b>Transfer to Capital Projects</b>	100,000	-	-	-	0.00%
<b>Transfer to Enterprise Funds</b>	304,080	323,138	609,302	-	-100.00%
<b>Transfer to OPEB</b>	25,000	25,000	75,000	100,000	33.33%
<b>Transfer to Agency</b>	65,000	65,000	65,000	65,000	0.00%
<b>Total Transfers</b>	<b>538,664</b>	<b>413,138</b>	<b>749,302</b>	<b>187,422</b>	<b>-74.99%</b>
<b>Total Appropriations</b>	<b>27,219,935</b>	<b>27,257,272</b>	<b>28,279,174</b>	<b>28,974,811</b>	<b>2.46%</b>

\* The remaining balance of the Reserve Fund each year is reported above. The transfers are reported in the budgets that needed additional funding per the request of the department and approval of the Finance Committee.

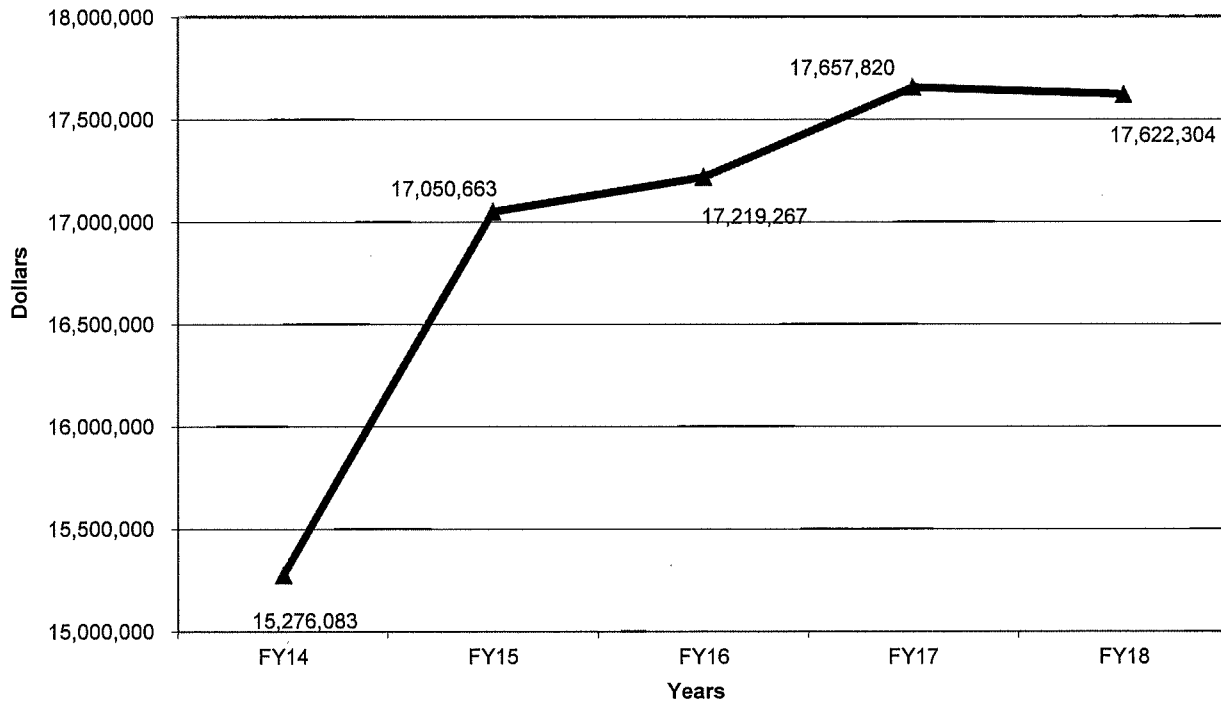
\*\* The remaining balance of the Salary Reserve each year is reported above. The transfers are reported in the budgets that needed additional funding per approval of new Wage Grid and settlement of Collective Bargaining Agreements.



**TOWN OF HAMILTON, MASSACHUSETTS  
EDUCATION EXPENDITURES & BUDGET  
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	15,276,083	-	0.0%
FY15	17,050,663	1,774,580	11.6%
FY16	17,219,267	168,604	1.0%
FY17	17,657,820	438,553	2.5%
FY18	17,622,304	(35,516)	-0.2%

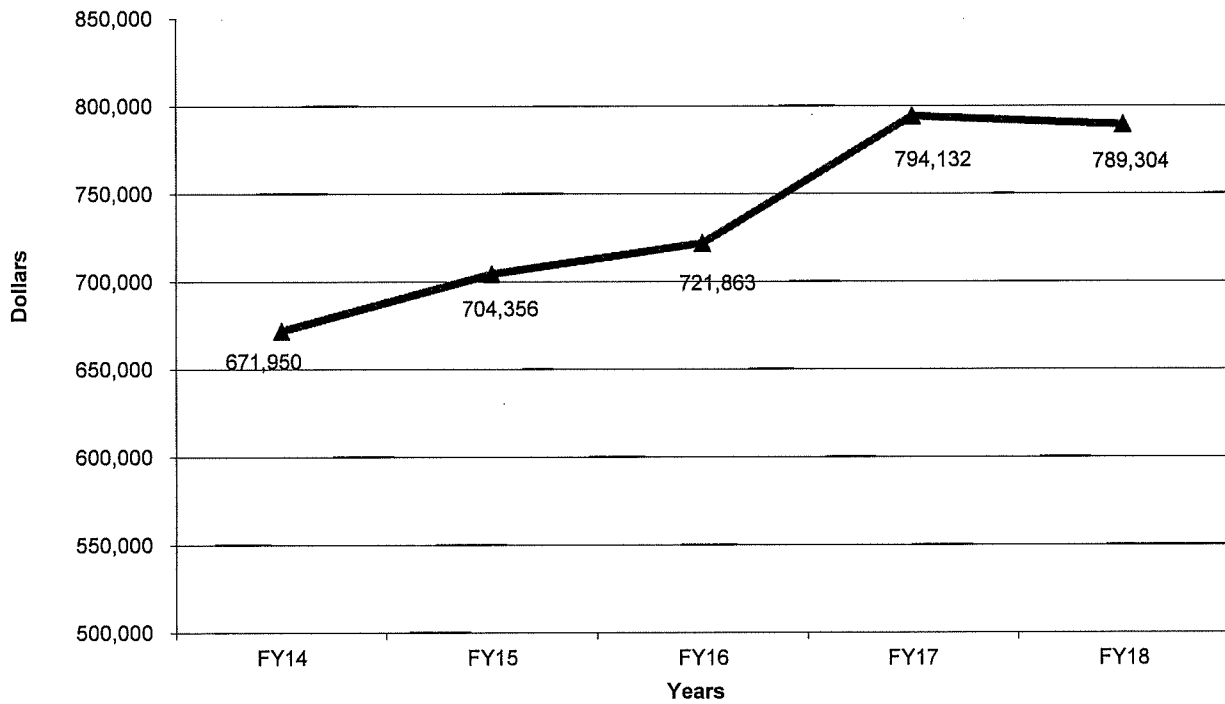
**Education Costs**



**TOWN OF HAMILTON, MASSACHUSETTS  
RETIREMENT EXPENDITURES  
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	671,950	-	0.0%
FY15	704,356	32,406	4.8%
FY16	721,863	17,507	2.5%
FY17	794,132	72,269	10.0%
FY18	789,304	(4,828)	-0.6%

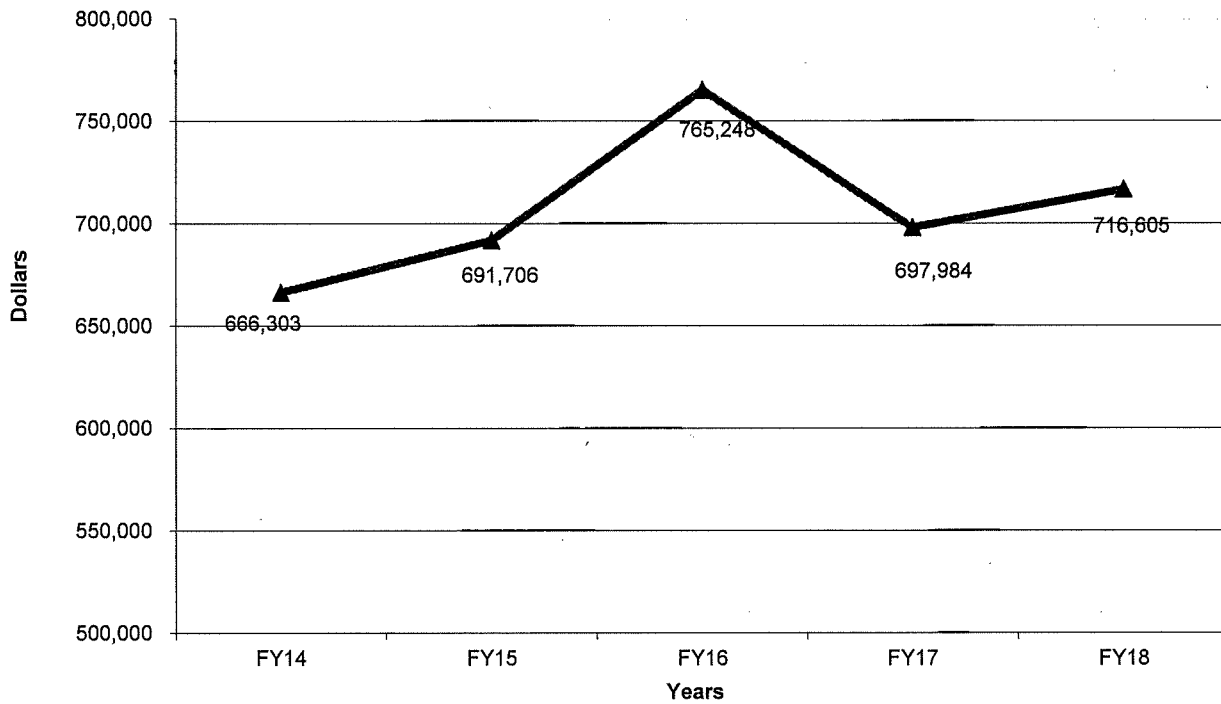
**Retirement Costs**



**TOWN OF HAMILTON, MASSACHUSETTS  
HEALTH INSURANCE EXPENDITURES & BUDGET  
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	666,303	-	0.0%
FY15	691,706	25,403	3.8%
FY16	765,248	73,542	10.6%
FY17	697,984	(67,264)	-8.8%
FY18	716,605	18,621	2.7%

**Health Insurance Costs**



**TOWN OF HAMILTON, MASSACHUSETTS  
RESERVES/AVAILABLE FUNDS  
AS OF JUNE 30, 2018**

**RESERVES / AVAILABLE FUNDS**

<b>Free Cash</b>	This is a community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections are more than budget estimates and when expenditures are less than appropriations.	<b>Recertified 12/06/17</b>	\$2,210,155
<b>General Stabilization Fund</b>	Essentially, it is a "rainy day" fund available for emergencies or to spread out the impact of large expenditures. The fund may be appropriated for any lawful purpose by a two-thirds vote of Town Meeting.		\$817,920
<b>Total Reserves / Available Funds</b>			<b>\$3,028,074</b>

**RESTRICTED FUNDS**

<b>Recreation Stabilization Fund</b>	The Town established in FY16 a special Recreation Stabilization Fund for the purpose of funding recreational fields and all incidental and related costs.	\$532,544
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**CERTIFIED FREE CASH & GENERAL STABILIZATION:**

Certified Free Cash	\$2,210,155
General Stabilization Balance	\$817,920
Total Free Cash & General Stabilization	\$3,028,074
Total General Fund Estimated Revenues & Transfers In	28,620,735
Free Cash & General Stabilization as a % of Estimated Revenues & Transfers In	10.58%

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND - FREE CASH ACTIVITY  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018**

	FY 2018 YTD
CERTIFIED FREE CASH:	3,004,450
USES:	
Fall 2017 TM A2-1 To increase General Govt and Health & Human Svcs budgets	(12,134)
Fall 2017 TM A2-4 To fund old grant deficits	(22,422)
Fall 2017 TM A2-5 To retain a licensed surveyor to provide metes and bounds description for two town-owned parcels dedicated as open space	(3,500)
Fall 2017 TM A2-6 To pay for the design, fabrication, and installation of a commemorative bronze plaque at Chebacco Lake	(2,675)
Fall 2017 TM A2-9 To pay for SCBA units for the Fire Department	(203,204)
Fall 2017 TM A6-1 To reduce FY18 tax rate	(175,000)
Spring 2018 TM A2-1 To fund prior year bills	(360)
Spring 2018 TM A6-1 To reduce FY19 tax rate	(375,000)
Total Uses	(794,295)
Unappropriated Free Cash	2,210,155

**TOWN OF HAMILTON, MASSACHUSETTS  
GENERAL FUND - RESERVE FUND TRANSFERS  
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2018**

	FY 2018 YTD	FY 2017 YTD	FY 2016 Total
RESERVE FUND APPROPRIATION:	100,000.00	100,000.00	100,000.00
USES:			
Assessors	-	-	(1,690.62)
Board of Health	-	-	(1,920.31)
Department of Public Works	(36,698.00)	-	(1,920.31)
Fire	-	-	(15,000.00)
Inspectional Services	-	-	(1,320.32)
Police	-	-	(3,961.12)
Recreation	-	-	(288.00)
Town Clerk	-	-	(1,176.61)
Town Manager	(57,548.86)	-	(2,500.00)
Treasurer/Collector	-	-	(1,685.69)
Water	-	(100,000.00)	-
Waste	-	-	(2,068.02)
Total Uses	<u>(94,246.86)</u>	<u>(100,000.00)</u>	<u>(33,531.00)</u>
Balance of Reserve Fund	<u>5,753.14</u>	<u>-</u>	<u>66,469.00</u>

**TOWN OF HAMILTON, MASSACHUSETTS  
CAPITAL PROJECT FUNDS  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018**

<b>FUND</b>	<b>FUND DESCRIPTION</b>	<b>CASH BALANCE</b>
0224	CHAPTER 90	(43,362.93)
0306	LANDFILL	27,959.54
0307	WATER DISTRIBUTION	1,925,066.55
0308	BRIDGE ST CULVERT	(163,021.28)
0311	FIELD RENOVATION	664.32
	<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>1,747,306.20</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018**

<b>FUND</b>	<b>FUND DESCRIPTION</b>	<b>FUND BALANCE</b>
0203	HAMILTON FOUNDATION	17,312.45
0204	RESERVE BOND PREMIUM	20,765.71
0222	CULTURAL COUNCIL LOCAL GRANT	7,680.83
0240	COA REVOLVING FUND	4,604.23
0243	ELDER AFFAIRS GRANT	770.20
0246	MEMA/FEMA GRANT	(3,947.73)
0248	BULLET PROOF VEST	(446.00)
0249	LAW ENFORCEMNET CH 94 SEC 47	5,007.50
0251	INSURANCE REIMB < \$20,000	159,548.95
0253	POLICE/FIRE ACCIDENTAL	7,536.76
0254	TRANSPORTATION INFRASTRUCTURE	363.00
0260	COMMUNITY PRESERVATION ACT	990,694.45
0268	EDS & CLINICS REVOLVING FUND	28,134.04
0271	POLICE REVOLVING	(21,727.51)
0272	FIRE REVOLVING	2,694.13
0273	RECREATION & PARK REVOLVING	261,317.07
0274	WETLANDS PROTECTION	22,289.77
0277	ELECTIONS REIMBURSEMENTS	35,695.00
0278	POLICE GIFT FUND	4,811.49
0279	SEPTIC LOAN PROGRAM	104,955.67
0281	FIRE GIFT FUND	9,491.29
0282	CONSULTING FEES	1,913.47
0283	ZONING BOARD CONSULTING FEES	189.90
0284	FACILITY/GROUNDS GIFT	3,022.43
0289	EOPSS 911 GRANT	(10,194.72)
0291	GREEN COMMUNITIES GRANT	62,500.00
0293	POOL REVOLVING FUND	16,369.63
0294	RECYCLING DIVIDENDS PROGRAM	6,737.66
8020	SALE OF LOTS & GRAVES	173,538.72
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>1,911,628.39</b>



**TOWN OF HAMILTON, MASSACHUSETTS  
COMMUNITY PRESERVATION FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

Balance as of July 1, 2012	1,906,504.17
Revenues:	
Community Preservation Surcharge	340,632.05
Distributions from State	92,731.00
Net investment earnings	11,421.56
Gifts, Grants, Donations	18,870.00
Other	765.99
Expenditures:	
Open Space	(38,730.55)
Historic Resources	(2,180.00)
Community Housing	-
Community Recreation	(23,695.96)
Debt Service	(47,800.00)
Administrative Expenses	(17,484.76)
Other	-
Total	<u>334,529.33</u>
Balance as of June 30, 2013	<u><u>2,241,033.50</u></u>
Revenues:	
Community Preservation Surcharge	348,442.49
Distributions from State	177,992.00
Net investment earnings	22,232.76
Gifts, Grants, Donations	9,930.00
Other	608.50
Expenditures:	
Open Space	(6,359.32)
Historic Resources	(112,552.65)
Community Housing	-
Community Recreation	(158,030.00)
Debt Service	(47,000.00)
Administrative Expenses	(17,072.19)
Other	(10,449.86)
Total	<u>207,741.73</u>
Balance as of June 30, 2014	<u><u>2,448,775.23</u></u>
Revenues:	
Community Preservation Surcharge	369,934.80
Distributions from State	110,608.00
Net investment earnings	23,808.30
Gifts, Grants, Donations	5,000.00
Other	859.97

**TOWN OF HAMILTON, MASSACHUSETTS  
COMMUNITY PRESERVATION FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

<b>Expenditures:</b>	
Open Space	(13,122.78)
Historic Resources	(9,803.51)
Community Housing	-
Community Recreation	(97,100.00)
Debt Service	(46,200.00)
Administrative Expenses	(15,194.22)
Other	(15,248.83)
	<hr/>
Total	313,541.73
	<hr/>
Balance as of June 30, 2015	2,762,316.96
	<hr/> <hr/>
<b>Revenues:</b>	
Community Preservation Surcharge	392,916.49
Distrubutions from State	108,237.00
Net investment earnings	20,420.60
Gifts, Grants, Donations	-
Other	832.59
<b>Expenditures:</b>	
Open Space	(1,923,163.75)
Historic Resources	(88,407.00)
Community Housing	-
Community Recreation	-
Debt Service	(45,400.00)
Administrative Expenses	(21,272.40)
Other	(11,321.15)
	<hr/>
Total	(1,567,157.62)
	<hr/>
Balance as of June 30, 2016	1,195,159.34
	<hr/> <hr/>
<b>Revenues:</b>	
Community Preservation Surcharge	405,388.14
Distrubutions from State	81,253.00
Net investment earnings	12,126.28
Gifts, Grants, Donations	-
Other	664.37
<b>Expenditures:</b>	
Open Space	(44,647.00)
Historic Resources	(28,826.43)
Community Housing	(262,990.00)
Community Recreation	-
Debt Service	(47,914.65)
Administrative Expenses	(17,484.46)
Other	(8,952.65)
	<hr/>
Total	88,616.60
	<hr/>
Balance as of June 30, 2017	1,283,775.94
	<hr/> <hr/>

**TOWN OF HAMILTON, MASSACHUSETTS  
COMMUNITY PRESERVATION FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

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Revenues:	
Community Preservation Surcharge	413,336.51
Distributions from State	69,734.00
Net investment earnings	11,542.35
Gifts, Grants, Donations	-
Other	508.53
Expenditures:	
Open Space	(51,495.00)
Historic Resources	(41,990.66)
Community Housing	(515,300.00)
Community Recreation	-
Debt Service	(154,609.72)
Administrative Expenses	(17,603.70)
Other	(7,203.80)
Total	<u>(293,081.49)</u>
Balance as of June 30, 2018	<u><u>990,694.45</u></u>

TOWN OF HAMILTON, MASSACHUSETTS  
M.G.L. CHAPTER 44 SECTION 53 E 1/2 - REVOLVING FUNDS  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018

	Recreation and Parks 0273	Pool 0293	COA 0240	Emergency Dispensing Svcs & Clinics 0268	Total
Balance as of July 1, 2017	254,013.75	15,103.44	3,353.99	23,580.32	296,051.50
Total Revenue	253,310.02	84,342.50	9,519.16	17,099.20	364,270.88
Total Expenditures	(246,006.70)	(83,076.31)	(8,268.92)	(12,545.48)	(349,897.41)
<b>Balance as of June 30, 2018</b>	<b><u>261,317.07</u></b>	<b><u>16,369.63</u></b>	<b><u>4,604.23</u></b>	<b><u>28,134.04</u></b>	<b><u>310,424.97</u></b>
<i>SPENDING LIMIT PER 2017 SPRING TOWN MEETING</i>	251,623	150,000	20,000	12,000	
<i>INCREASED BY FINCOM &amp; BOS APPROVAL</i>				20,000	

**TOWN OF HAMILTON, MASSACHUSETTS  
TRUST FUNDS  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018**

<b>FUND</b>	<b>FUND DESCRIPTION</b>	<b>FUND BALANCE</b>
8000	CEMETERY PERPETUAL CARE PRINC	275,624.92
8030	JUSTIN W GRIESS FUND	7,604.74
8040	VICTORIA T COOLIDGE FUND	9,488.59
8050	AUGUSTUS GOODWIN FUND	5,284.67
8150	ELIZABETH S BROWN	1,095.48
8160	M ELIZABETH FITZ	30.45
8170	RUDOLPHE A SMERAGE	1,476.15
8180	LESTER F STANLEY	573.58
8190	A ANDREW HARADEN	82.48
8200	ESTHER KNOWLTON	2,826.77
8210	A C WHIPPLE FLOWER FUND	2,537.23
8220	ELINOR WHIPPLE	576.33
8230	DANIEL & GEORGE ROBERTS	2,771.46
8240	ISAAC D PATCH	1,213.07
8250	ETHEL & WARREN CROSBY	396.94
8300	CLARK FUND	220,000.74
8310	CONSERVATION COMMISSION	82,223.19
8330	STABILIZATION FUND	817,919.54
8335	OPEB - TRUST	373,825.32
8340	AFFORDABLE HOUSING TRUST	303,509.54
8360	RECREATION FIELDS STABILIZATION	532,543.86
8420	DONALD M KEYSER PARK & PLAYGRD	18,497.53
8430	CROWELL FAMILY FLAG FUND	4,317.60
	<b>TOTAL TRUST FUNDS</b>	<b>2,664,420.18</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
STABILIZATION FUND ACTIVITY  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

	GENERAL STABILIZATION FUND	RECREATION STABILIZATION FUND	TOTAL STABILIZATION FUNDS
<i>Beginning Balance 7/1/12</i>	733,123.50	-	733,123.50
FY13 - Interest Earned/Unrealized G/L	4,109.30	-	4,109.30
FY13 - Appropriation/Transfers In	-	-	-
FY13 - Expenditures/Transfers Out	-	-	-
<b>FY13 - Ending Balance</b>	<b>737,232.80</b>	<b>-</b>	<b>737,232.80</b>
FY14 - Beginning Balance	737,232.80	-	737,232.80
FY14 - Interest Earned/Unrealized G/L	16,259.68	-	16,259.68
FY14 - Appropriation/Transfers In	-	-	-
FY14 - Expenditures/Transfers Out	(3,732.48)	-	(3,732.48)
<b>FY14 - Ending Balance</b>	<b>749,760.00</b>	<b>-</b>	<b>749,760.00</b>
FY15 - Beginning Balance	749,760.00	-	749,760.00
FY15 - Interest Earned/Unrealized G/L	14,898.38	-	14,898.38
FY15 - Appropriation/Transfers In	-	-	-
FY15 - Expenditures/Transfers Out	(3,972.49)	-	(3,972.49)
<b>FY15 - Ending Balance</b>	<b>760,685.89</b>	<b>-</b>	<b>760,685.89</b>
FY16 - Beginning Balance	760,685.89	-	760,685.89
FY16 - Interest Earned/Unrealized G/L	31,590.44	13,970.33	45,560.77
FY16 - Appropriation/Transfers In	750,000.00	500,000.00	1,250,000.00
FY16 - Expenditures/Transfers Out	(505,521.39)	(1,717.64)	(507,239.03)
<b>FY16 - Ending Balance</b>	<b>1,036,754.94</b>	<b>512,252.69</b>	<b>1,549,007.63</b>
FY17 - Beginning Balance	1,036,754.94	512,252.69	1,549,007.63
FY17 - Interest Earned/Unrealized G/L	18,041.90	11,747.07	29,788.97
FY17 - Appropriation/Transfers In	-	-	-
FY17 - Expenditures/Transfers Out	(254,123.84)	(2,685.01)	(256,808.85)
<b>FY17 - Ending Balance</b>	<b>800,673.00</b>	<b>521,314.75</b>	<b>1,321,987.75</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
STABILIZATION FUND ACTIVITY  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

	GENERAL STABILIZATION FUND	RECREATION STABILIZATION FUND	TOTAL STABILIZATION FUNDS
FY18 - Beginning Balance	800,673.00	521,314.75	1,321,987.75
FY18 - Interest Earned/Unrealized G/L	21,351.93	13,902.14	35,254.07
FY18 - Appropriation/Transfers In	-	-	-
FY18 - Expenditures/Transfers Out	(4,105.39)	(2,673.03)	(6,778.42)
<b>FY18 - Ending Balance</b>	<b>817,919.54</b>	<b>532,543.86</b>	<b>1,350,463.40</b>

**TOWN OF HAMILTON, MASSACHUSETTS  
OTHER POST EMPLOYMENT BENEFITS FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

Balance as of July 1, 2012	50,238.05
Revenue & Transfers In:	
Net investment earnings	3,411.88
Transfer from General Fund	25,000.00
Total	28,411.88
Balance as of June 30, 2013	78,649.93
Revenue & Transfers In:	
Net investment earnings	7,209.94
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	(517.47)
Total	31,692.47
Balance as of June 30, 2014	110,342.40
Revenue & Transfers In:	
Net investment earnings	9,374.06
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	(1,144.22)
Total	33,229.84
Balance as of June 30, 2015	143,572.24
Revenue & Transfers In:	
Net investment earnings	8,010.09
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	(4,094.49)
Total	28,915.60
Balance as of June 30, 2016	172,487.84
Revenue & Transfers In:	
Net investment earnings	11,166.16
Transfer from General Fund	75,000.00
Expenditures:	
Bank & investment service	(1,233.40)
Total	84,932.76
Balance as of June 30, 2017	257,420.60
Revenue & Transfers In:	
Net investment earnings	18,189.51
Transfer from General Fund	100,000.00
Expenditures:	
Bank & investment service	(1,784.79)
Total	116,404.72
Balance as of June 30, 2018	373,825.32



**TOWN OF HAMILTON, MASSACHUSETTS  
AFFORDABLE HOUSING TRUST FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

Balance as of July 1, 2012	125,160.37
Revenue & Transfers In:	
Net investment earnings	125.21
Expenditures:	
Personnel expenses	-
Other expenses	<u>(13,100.00)</u>
Total	<u>(12,974.79)</u>
Balance as of June 30, 2013	<u>112,185.58</u>
Revenue & Transfers In:	
Net investment earnings	106.86
Expenditures:	
Personnel expenses	(3,453.75)
Other expenses	<u>(6,900.00)</u>
Total	<u>(10,246.89)</u>
Balance as of June 30, 2014	<u>101,938.69</u>
Revenue & Transfers In:	
Net investment earnings	100.10
Expenditures:	
Personnel expenses	(2,955.00)
Other expenses	<u>-</u>
Total	<u>(2,854.90)</u>
Balance as of June 30, 2015	<u>99,083.79</u>
Revenue & Transfers In:	
Net investment earnings	163.18
Contractors contribution	156,480.00
Expenditures:	
Personnel expenses	-
Other expenses	<u>(19,500.00)</u>
Total	<u>137,143.18</u>
Balance as of June 30, 2016	<u>236,226.97</u>
Revenue & Transfers In:	
Net investment earnings	333.88
Transfer from CPA	249,990.00
Expenditures:	
Personnel expenses	(10,289.17)
Other expenses	<u>(258,786.00)</u>
Total	<u>(18,751.29)</u>
Balance as of June 30, 2017	<u>217,475.68</u>
Revenue & Transfers In:	
Net investment earnings	3,450.60
Transfer from CPA	400,000.00
Expenditures:	
Personnel expenses	(11,400.74)
Other expenses	<u>(306,016.00)</u>
Total	<u>86,033.86</u>
Balance as of June 30, 2018	<u>303,509.54</u>

**TOWN OF HAMILTON, MASSACHUSETTS  
PATTON HOMESTEAD TRUST FUND  
FROM JULY 1, 2015 THROUGH JUNE 30, 2018**

Balance as of July 1, 2015	-
Revenue & Transfers In:	
Net investment earnings	195.93
Sale of Land	250,000.00
Expenditures:	
Operating expenses	<u>(4,344.32)</u>
Total	<u>245,851.61</u>
Balance as of June 30, 2016	<u><u>245,851.61</u></u>
Revenue & Transfers In:	
Net investment earnings	681.47
Transfer from Stabilization	250,000.00
Expenditures:	
Operating expenses	<u>(58,672.13)</u>
Total	<u>192,009.34</u>
Balance as of June 30, 2017	<u><u>437,860.95</u></u>
Revenue & Transfers In:	
Net investment earnings	2,423.13
Expenditures & Transfers Out:	
Contract services (i.e. utilities, repairs & maintenance)	(23,043.62)
Professional services (i.e. litigation, consulting, voice data)	(26,711.17)
Supplies (i.e. building & groundskeeping)	(218.05)
Transfer to Patton Homestead Special Fund	<u>(390,311.24)</u>
Total	<u>(437,860.95)</u>
Balance as of June 30, 2018	<u><u>-</u></u>

**TOWN OF HAMILTON, MASSACHUSETTS  
PATTON HOMESTEAD SPECIAL FUND  
FROM JULY 1, 2015 THROUGH JUNE 30, 2018**

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Balance as of July 1, 2017	-
Revenue & Transfers In:	
Net investment earnings	239.15
Transfer from Trust Fund	390,311.24
Expenditures:	
Contract services (i.e. utilities, repairs & maintenance)	(917.03)
Professional services (i.e. litigation, consulting, voice data)	(25,316.24)
Supplies (i.e. building & groundskeeping)	(95.97)
Total	<u>364,221.15</u>
Balance as of June 30, 2018	<u><u>364,221.15</u></u>

*For informational purposes only:*

The Patton Ridge properties generated \$41,260.10 in real estate tax revenue for the 4th quarter. Please note that all tax revenue is recorded in the General Fund per Massachusetts General Law.

**TOWN OF HAMILTON, MASSACHUSETTS  
WATER ENTERPRISE FUND  
FROM JULY 1, 2012 THROUGH JUNE 30, 2018**

Balance as of July 1, 2012	351,958.33
Revenue & Transfers In	1,000,588.30
Expenditures & Transfers Out	<u>(1,065,852.95)</u>
Total	<u>(65,264.65)</u>
Balance as of June 30, 2013	<u>286,693.68</u>
Revenue & Transfers In	1,032,148.35
Expenditures & Transfers Out	<u>(961,262.28)</u>
Total	<u>70,886.07</u>
Balance as of June 30, 2014	<u>357,579.75</u>
Revenue & Transfers In	1,308,572.71
Expenditures & Transfers Out	<u>(1,086,987.82)</u>
Total	<u>221,584.89</u>
Balance as of June 30, 2015	<u>579,164.64</u>
Revenue & Transfers In	1,720,591.84
Expenditures & Transfers Out	<u>(1,406,240.85)</u>
Total	<u>314,350.99</u>
Balance as of June 30, 2016	<u>893,515.63</u>
Revenue & Transfers In	1,892,250.36
Expenditures & Transfers Out	<u>(1,530,608.34)</u>
Total	<u>361,642.02</u>
Balance as of June 30, 2017	<u>1,255,157.65</u>
Revenue & Transfers In	1,705,552.34
Expenditures & Transfers Out	<u>(1,839,866.84)</u>
Total	<u>(134,314.50)</u>
Balance as of June 30, 2018	<u>1,120,843.15</u>

**TOWN OF HAMILTON, MASSACHUSETTS  
WATER ENTERPRISE FUND  
FISCAL YEAR 2018  
AS OF JUNE 30, 2018**

	FISCAL YEAR 2018				
	Revised Budget*	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent
<b>REVENUES:</b>					
User charges	1,800,571.00	1,619,501.47	-	(181,069.53)	89.94%
Penalties & interest charges	3,500.00	9,160.49	-	5,660.49	261.73%
Water liens	35,000.00	39,854.52	-	4,854.52	113.87%
Other miscellaneous revenue	10,000.00	10,841.73	-	841.73	108.42%
Investment Income	1,000.00	26,194.13	-	25,194.13	2619.41%
Total Revenue	<u>1,850,071.00</u>	<u>1,705,552.34</u>	<u>-</u>	<u>(144,518.66)</u>	<u>92.19%</u>
<b>EXPENDITURES:</b>					
Personnel services	314,691.00	314,259.53	-	431.47	99.86%
Contract services	224,000.00	215,151.23	32.60	8,816.17	96.06%
Professional services	74,300.00	89,210.16	1,122.24	(16,032.40)	121.58%
Equipment supplies	17,200.00	14,700.43	-	2,499.57	85.47%
Water supplies	56,188.44	48,258.32	4.58	7,925.54	85.89%
Miscellaneous expenses	19,250.00	7,713.96	-	11,536.04	40.07%
Debt service	602,272.50	568,125.28	-	34,147.22	94.33%
Operating capital	238,088.96	75,487.93	75,000.00	87,601.03	63.21%
Prior year encumbrance	138,124.00	120,803.00	-	17,321.00	87.46%
Total Expenditures	<u>1,684,114.90</u>	<u>1,453,709.84</u>	<u>76,159.42</u>	<u>154,245.64</u>	<u>86.32%</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
Indirects to the General Fund	(386,157.00)	(386,157.00)	-	-	100.00%
Total OFS/(OFU)	<u>(386,157.00)</u>	<u>(386,157.00)</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Net activity	<u>(220,200.90)</u>	<u>(134,314.50)</u>			

\* Includes prior year encumbrances carried forward