

Town of Hamilton



Quarterly Report Finance Department

Marisa Batista, Finance Director/Town Accountant

Fiscal Year 2021

As of September 30, 2020

**TOWN OF HAMILTON, MA
FINANCIAL UPDATE
FISCAL YEAR 2021**

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TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND BUDGET - ESTIMATED REVENUES & APPROPRIATIONS
FISCAL YEAR 2021

ESTIMATED REVENUES**		% of Budget	APPROPRIATIONS		% of Budget
Property Taxes:			General Government		
Property Tax Revenue	30,419,644	88.97%		2,087,441	6.11%
Overlay/Allowance for Abatements	(200,000)	-0.58%	Public Safety	3,251,120	9.51%
Total Property Taxes	30,219,644	88.39%	Department of Public Works	1,977,295	5.78%
State Revenue:			Health & Human Services	273,186	0.80%
State Aid - Cherry Sheet	733,605	2.15%	Culture & Recreation	1,082,303	3.17%
State Aid - Cherry Sheet (offsets)	(12,564)	-0.04%	Public Education:		
Total State Revenue	721,041	2.11%	HWRSD	20,227,833	59.16%
Local Receipts:			Essex NS Agric & Tech School	229,890	0.67%
Motor Excise Taxes	880,812	2.58%	School Debt	287,538	0.84%
Boat Excise Taxes	1,445	0.00%	Undistributed:		
Meals Tax	57,800	0.17%	Retirement	1,072,029	3.14%
Penalties & Interest on Taxes	57,375	0.17%	Health & Life Insurance	960,350	2.81%
Payment in Lieu of Taxes (PILOT)	28,050	0.08%	Property & Casualty Insurance	256,721	0.75%
Other Charges for Services	185,096	0.54%	Medicare/Unemployment/Other	136,029	0.40%
Fees	425	0.00%	Funded Debt	669,000	1.96%
Rentals	37,000	0.11%	Total Operating	32,510,736	95.09%
Libraries	10,200	0.03%	Capital:		
Cemetery	10,200	0.03%	Funded by Free Cash	-	0.00%
Other Departmental	123,802	0.36%	Funded by Stabilization Funds	-	0.00%
Licenses and Permits	242,123	0.71%	Funded by Other	-	0.00%
Fines and Forfeitures	5,525	0.02%	Total Capital	-	0.00%
Investment Income	8,500	0.02%	Other:		
Miscellaneous Non-Recurring	17,040	0.05%	Unallocated Wages Increases	7,691	0.02%
Total Local Receipts	1,665,393	4.87%	Unappropriated:		
Total Revenue	32,606,078	95.37%	State & County Assessments	250,233	0.73%
Transfers from Other Funds:			Total Expenditures	32,768,660	95.84%
Sale of Cemetery Lots	2,000	0.01%	Transfers to Other Funds:		
Patton Homestead	44,500	0.13%	OPEB Trust	125,000	0.37%
Total Transfers In	46,500	0.14%	Hamilton Development Corporation	50,000	0.15%
Transfers from Enterprise - Indirects:			Patton Homestead	90,571	0.26%
Water Enterprise	381,653	1.12%	General Stabilization	247,757	0.72%
Total Indirects	381,653	1.12%	Capital Stabilization	907,592	2.65%
Reserves:			Total Transfers Out	1,420,920	4.16%
Free Cash - reduce tax rate	-	0.00%			
Free Cash - operating	1,155,349	3.38%			
F/B - Overlay Surplus	-	0.00%			
Total Reserves	1,155,349	3.38%			
TOTAL ESTIMATED REVENUE	34,189,580	100.00%	TOTAL APPROPRIATIONS	34,189,580	100%

** Estimated revenues not final until certification of Tax Recapitulation.

TOWN OF HAMILTON, MA
GENERAL FUND REVENUE - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received
PROPERTY TAXES								
Property Taxes	30,419,644.00	7,228,743.99	(23,190,900.01)		29,071,596.00	6,924,498.75	(22,147,097.25)	
Tax Title Liens	-	2,163.56	2,163.56		-	5,855.73	5,855.73	
Tax Foreclosures	-	-	-		-	-	-	
Allowance for Abatements (budgetary only)	(200,000.00)	-	200,000.00		(210,000.00)	-	210,000.00	
Total Property Taxes	30,219,644.00	7,230,907.55	(22,988,736.45)	23.93%	28,861,596.00	6,930,354.48	(21,931,241.52)	24.01%
STATE AID								
Cherry Sheet Revenue	721,040.80	216,420.00	(504,620.80)		881,585.26	215,984.00	(665,601.26)	
Total State Aid	721,040.80	216,420.00	(504,620.80)	30.01%	881,585.26	215,984.00	(665,601.26)	24.50%
LOCAL RECEIPTS								
Motor Vehicle & Boat Excise	882,257.00	79,009.71	(803,247.29)		1,076,700.00	88,201.89	(988,498.11)	
Other Excise - Meals Tax	57,800.00	12,647.60	(45,152.40)		68,000.00	21,198.72	(46,801.28)	
Penalties & Interest	57,375.00	14,347.67	(43,027.33)		76,500.00	16,999.29	(59,500.71)	
Payments in Lieu of Taxes	28,050.00	-	(28,050.00)		32,000.00	-	(32,000.00)	
Other Charges for Services	185,096.00	21,034.91	(164,061.09)		195,969.96	16,629.00	(179,340.96)	
Fees	425.00	400.00	(25.00)		43,400.00	-	(43,400.00)	
Rentals	37,000.00	11,250.00	(25,750.00)		18,260.00	-	(18,260.00)	
Libraries	10,200.00	-	(10,200.00)		12,000.00	-	(12,000.00)	
Cemetery	10,200.00	3,950.00	(6,250.00)		11,000.00	4,700.00	(6,300.00)	
Other Departmental Revenue	123,802.00	49,297.96	(74,504.04)		136,600.00	15,255.65	(121,344.35)	
Licenses & Permits	242,123.00	87,189.89	(154,933.11)		238,400.00	106,365.20	(132,034.80)	
Fines & Forfeitures	5,525.00	1,048.13	(4,476.87)		6,850.00	3,635.84	(3,214.16)	
Investment Earnings	8,500.00	3,375.47	(5,124.53)		8,000.00	8,503.95	503.95	
Miscellaneous	17,040.00	1,888.47	(15,151.53)		17,490.00	1,302.68	(16,187.32)	
Total Local Receipts	1,665,393.00	285,439.81	(1,379,953.19)	17.14%	1,941,169.96	282,792.22	(1,658,377.74)	14.57%
TOTAL REVENUE	32,606,077.80	7,732,767.36	(24,873,310.44)	23.72%	31,684,351.22	7,429,130.70	(24,255,220.52)	23.45%
TRANSFERS IN								
From Enterprise - Indirects	381,653.00	381,653.00	-		419,630.00	419,630.00	-	
From Patton Homestead - Indirects	44,500.00	44,501.00	1.00		42,696.00	-	(42,696.00)	
From Other (Sale of Cemetery Lots)	2,000.00	2,000.00	-		2,000.00	2,000.00	-	
TOTAL TRANSFERS IN	428,153.00	428,154.00	1.00	100.00%	464,326.00	421,630.00	(42,696.00)	90.80%
TOTAL REVENUE AND TRANSFERS IN	33,034,230.80	8,160,921.36	(24,873,309.44)	24.70%	32,148,677.22	7,850,760.70	(24,297,916.52)	24.42%

TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND REVENUE
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020

	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE (as of 9/30/2020)	FY 2019 to FY 2020 Dollar Change	FY 2019 to FY 2020 Percentage Change
PROPERTY TAXES								
Personal Property Taxes	236,363.51	219,000.04	213,401.05	222,954.58	224,264.24	72,409.32	1,309.66	0.59%
Real Estate Taxes	24,279,248.31	24,720,195.64	25,157,401.00	26,956,357.13	28,340,499.84	7,156,334.67	1,384,142.71	5.13%
Tax Title	58,409.81	123,186.49	90,788.52	87,287.34	34,811.75	2,163.56	(52,475.59)	-60.12%
Tax Foreclosures	76.57	91.35	217.89	264.99	138.05	-	(126.94)	-47.90%
TOTAL PROPERTY TAXES	24,574,098.20	25,062,473.52	25,461,808.46	27,266,864.04	28,599,713.88	7,230,907.55	1,332,849.84	4.89%
STATE REVENUE								
State Aid - Cherry Sheet								
Unrestricted Aid	619,359.00	645,991.00	671,185.00	694,676.00	713,432.00	178,356.00	18,756.00	2.70%
Reimb State Owned Land	126,647.00	125,140.00	125,021.00	127,260.00	143,730.00	24,665.00	16,470.00	12.94%
Exemptions to Elderly	9,663.00	9,538.00	29,225.00	8,032.00	8,534.00	13,399.00	502.00	6.25%
Veterans Benefits	9,919.00	31,056.90	24,765.00	53,114.00	16,897.00	-	(36,217.00)	-68.19%
Total State Aid - Cherry Sheet	765,588.00	811,725.90	850,196.00	883,082.00	882,593.00	216,420.00	(489.00)	-0.06%
TOTAL STATE REVENUE	765,588.00	811,725.90	850,196.00	883,082.00	882,593.00	216,420.00	(489.00)	-0.06%
LOCAL RECEIPTS								
Motor Vehicle Excise	1,169,919.17	1,200,867.86	1,175,007.19	1,219,920.30	1,133,158.20	79,009.71	(86,762.10)	-7.11%
Other Excise- Boat	2,099.00	2,197.09	1,747.02	2,153.67	2,192.00	-	38.33	1.78%
Meals Tax	68,596.27	71,763.68	74,879.89	75,014.26	66,051.30	12,647.60	(8,962.96)	-11.95%
Penalties & Interest on Taxes/ Excise	93,891.70	87,389.20	90,763.64	79,163.31	72,534.79	14,347.67	(6,628.52)	-8.37%
Payment in Lieu of Taxes	46,304.94	33,686.89	32,588.64	34,580.50	35,556.85	-	976.35	2.82%
Other Charges for Services								
Wenham ECO	-	38,995.49	20,162.70	21,264.04	25,701.21	4,080.82	4,437.17	20.87%
Wenham Recreation	16,132.06	106,357.68	66,787.35	83,740.84	78,971.69	14,439.43	(4,769.15)	-5.70%
Energy Manager	-	2,783.80	3,466.30	4,001.96	3,172.03	247.66	(829.93)	-20.74%
Veterans Pool (Admin)	-	-	-	2,111.23	1,681.00	2,267.00	(430.23)	-20.38%
Total Other Charges for Services	16,132.06	148,136.97	90,416.35	111,118.07	109,525.93	21,034.91	(1,592.14)	-1.43%
Fees								
Sealer Fee	752.00	28.00	660.00	2,240.00	1,025.00	400.00	(1,215.00)	-54.24%
Rentals								
Selectmen Rental Income:								
Patton Homestead Lease (Gordon College)	6,000.00	6,000.00	3,000.00	-	-	-	-	#DIV/0!
Gun Club Rent (Miles River Marsh Rats)	7,500.00	8,500.00	9,000.00	9,500.00	10,000.00	-	500.00	5.26%
Public Safety Building Rent (Beauport Ambulance)	8,760.00	8,760.00	-	8,345.00	31,260.00	11,250.00	22,915.00	274.60%
Other	-	1,500.00	-	1,000.00	-	-	(1,000.00)	-100.00%
Total Rentals	22,260.00	24,760.00	12,000.00	18,845.00	41,260.00	11,250.00	22,415.00	118.94%
Library	12,300.26	12,269.69	12,211.48	12,148.94	12,762.94	-	614.00	5.05%
Cemetery	8,750.00	18,600.00	12,050.00	16,750.00	12,850.00	3,950.00	(3,900.00)	-23.28%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND REVENUE
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020**

	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE (as of 9/30/2020)	FY 2019 to FY 2020 Dollar Change	FY 2019 to FY 2020 Percentage Change
Other Departmental Revenue								
Selectmen Receipts - (Gordon Conwell Gift)	75,105.50	35,000.00	36,078.69	-	-	-	-	#DIV/0!
Assessors Receipts - (Abutters List)	500.00	420.18	510.00	420.00	1,603.27	120.00	1,183.27	281.73%
Municipal Lien Certificates	10,600.00	12,650.00	10,450.00	10,900.00	16,100.00	5,800.00	5,200.00	47.71%
Town Clerk Receipts (Birth, Marriage, Death Certificates, Raffle, Flammable Permits, etc.)	7,447.60	8,151.54	6,680.00	8,435.00	8,227.50	1,810.00	(207.50)	-2.46%
Con Com Receipts (RDA Local Fee, NOI ByLaw Fee)	3,500.00	1,950.00	4,567.50	2,675.00	675.00	1,000.00	(2,000.00)	-74.77%
Planning Dept Receipts (Special Permit Fee, etc.)	350.00	1,650.00	4,675.00	7,600.00	1,250.00	-	(6,350.00)	-83.55%
Police Receipts (Record Copy, Solicitor Permit, DV/Cruiser)	2,721.00	2,945.00	2,484.62	2,187.76	1,773.00	320.00	(414.76)	-18.96%
Police Admin Fee	7,702.40	11,545.80	11,507.95	26,302.83	6,677.65	1,222.70	(19,625.18)	-74.61%
Board of Health Receipts (Food, Tobacco Retail, Subsurface Disposal Systems, Private Well, Swimming Pool Permits, etc.)	50,184.00	40,950.00	52,441.58	46,435.00	44,549.06	8,352.00	(1,885.94)	-4.06%
Waste Usage Charges (ewaste, bins)	-	-	13,245.50	15,516.32	17,153.49	11,213.26	1,637.17	-
Waste Services (Wastezero - blue bags)	-	-	47,000.00	73,223.20	91,635.00	18,755.00	18,411.80	-
Waste Services (Bulk stickers)	-	-	1,365.00	3,300.00	1,425.00	705.00	(1,875.00)	-56.82%
Host Community Agreement	-	-	-	10,000.00	-	-	(10,000.00)	-100.00%
Total Departmental	158,110.50	115,262.52	191,005.84	206,995.11	191,068.97	49,297.96	(15,926.14)	-7.69%
Licenses & Permits								
Selectmen Licenses - (Liquor, Class II, Common Victualler's)	17,100.00	17,647.00	16,456.50	18,571.00	15,500.00	-	(3,071.00)	-16.54%
Tax Title Legal Fees	2,661.00	2,252.50	1,099.58	3,224.58	2,469.58	-	(755.00)	-23.41%
Treasurer/Collector Receipts (Copies)	208.93	48.85	152.61	27.12	28.40	145.39	1.28	4.72%
Permit Revenue - Police Pistol	1,312.50	2,075.00	2,100.00	2,200.00	2,275.00	812.50	75.00	3.41%
Dept Revenue Open Burning Fire	5,765.00	5,110.00	6,130.00	4,100.00	5,160.00	-	1,060.00	25.85%
Fire Permit Revenue	16,125.00	16,405.00	17,570.50	20,410.00	14,020.00	5,300.00	(6,390.00)	-31.31%
Inspectional Services Dept Revenue (Building, Electric, Plumbing Permits)	174,642.07	121,684.25	-	-	-	-	-	#DIV/0!
Building Permits	-	-	109,210.00	215,055.20	239,024.98	59,550.00	23,969.78	11.15%
Electrical Permits	-	-	36,662.00	47,632.00	46,418.00	9,870.00	(1,214.00)	-2.55%
Plumbing Permits	-	-	24,875.00	40,806.60	27,994.00	9,542.00	(12,812.60)	-31.40%
Dog License Revenue	15,101.00	16,360.00	14,295.00	19,835.00	17,370.00	1,020.00	(2,465.00)	-12.43%
Permit Revenue Zoning	-	-	1,325.00	665.00	300.00	150.00	(365.00)	-54.89%
DPW Receipts (Trench & Street Permits)	5,200.00	3,700.00	5,248.94	3,131.09	3,888.57	800.00	757.48	24.19%
Total License & Permits	238,115.50	185,282.60	235,125.13	375,657.59	374,448.53	87,189.89	(1,209.06)	-0.32%
Fines & Forfeitures								
DOT Citations	5,917.50	4,600.00	3,048.79	4,448.98	4,463.82	248.13	14.84	0.33%
Fines and Forfeitures	1,085.00	1,115.00	995.00	485.00	3,730.00	-	3,245.00	669.07%
Fine Revenue Court	3,080.00	4,327.50	3,525.00	3,340.00	620.00	800.00	(2,720.00)	-81.44%
Total Fines & Forfeitures	10,082.50	10,042.50	7,568.79	8,273.98	8,813.82	1,048.13	539.84	6.52%

TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND REVENUE
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020

	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE (as of 9/30/2020)	FY 2019 to FY 2020 Dollar Change	FY 2019 to FY 2020 Percentage Change
Municipal Medicare Reimbursement	12,162.88	6,243.59	-	-	-	-	-	#DIV/0!
Miscellaneous								
Non-Recurring Revenue	7,761.58	66,377.25	65,036.04	67,191.39	14,381.45	169.92	(52,809.94)	-78.60%
Municipal Receipts - IMA Health	-	899.84	-	-	-	-	-	#DIV/0!
Recurring Miscellaneous Revenue (HDC)	-	-	-	5,246.00	3,407.75	1,408.25	(1,838.25)	-35.04%
ACO IMA Manchester (Animal Control)	10,615.42	12,000.00	12,000.00	12,000.00	14,490.00	-	2,490.00	20.75%
MA Rev Miscellaneous	-	426.66	-	-	-	-	-	#DIV/0!
H-W School Part Time Help (Grounds Maintenance)	5,887.38	12,023.90	11,337.56	-	-	-	-	#DIV/0!
Fuel Charge (HWRSD Fuel Charge)	2,316.52	2,697.46	3,340.36	4,238.68	2,564.47	310.30	(1,674.21)	-39.50%
NSF Fee	-	-	-	50.00	25.00	-	(25.00)	-50.00%
Bond Premium	8,977.04	-	-	-	-	-	-	#DIV/0!
Total Miscellaneous	35,557.94	94,425.11	91,713.96	88,726.07	34,868.67	1,888.47	(53,857.40)	-60.70%
Investment Income								
Interest income	8,194.36	12,901.35	19,859.72	24,812.41	23,604.61	3,375.47	(1,207.80)	-4.87%
TOTAL LOCAL RECEIPTS	1,903,229.08	2,023,857.05	2,047,597.65	2,276,399.21	2,119,721.61	285,439.81	(156,677.60)	-6.88%
TOTAL REVENUE	27,242,915.28	27,898,056.47	28,359,602.11	30,426,345.25	31,602,028.49	7,732,767.36	1,175,683.24	3.86%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND APPROPRIATION SUMMARY
FISCAL YEAR 2021**

	Budget	Percent of Total Budget
Municipal		
General Government	2,087,441	6.11%
Public Safety	3,251,120	9.51%
Department of Public Works	1,977,295	5.78%
Health & Social Services	273,186	0.80%
Culture & Recreation - Joint Departments	1,082,303	3.17%
Total Municipal Budget	8,671,346	25.36%
Education		
Hamilton-Wenham Regional School District	20,227,833	59.16%
Essex Agricultural and Technical School District	229,890	0.67%
Debt Service	287,538	0.84%
Total Education	20,745,261	60.68%
Debt Service	669,000	1.96%
Total Debt Service	669,000	1.96%
Undistributed		
Public Celebrations	12,950	0.04%
Retirement	1,072,029	3.14%
Unemployment	48,820	0.14%
Health & Life Insurance	960,350	2.81%
General Insurance (i.e. Property & Casualty)	256,721	0.75%
Medicare Tax	74,259	0.22%
Total Undistributed	2,425,129	7.09%
Other		
Capital	-	0.00%
Salary Reserve	7,691	0.02%
State Charges & Assessments	250,233	0.73%
Transfer to OPEB Liability Fund	125,000	0.37%
Transfer to Agency	50,000	0.15%
Transfer to Patton Homestead	90,571	0.26%
Transfer to Stabilization	247,757	0.72%
Transfer to Capital Stabilization	907,592	2.65%
Total Other	1,678,844	4.91%
Total Appropriations	34,189,580	100.00%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget*	Actual	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	under/(over) Budget	% of Budget Used
SELECTMEN SALARIES	38,555.27	9,550.56	29,004.71	24.77%	37,624.95	9,537.95	28,087.00	25.35%
SELECTMEN EXPENSES	4,800.00	0.00	4,800.00	0.00%	6,800.00	0.00	6,800.00	0.00%
TOWN MANAGER SALARIES	295,068.73	69,496.35	225,572.38	23.55%	292,533.59	48,825.39	243,708.20	16.69%
TOWN MANAGER EXPENSES	104,600.00	13,567.37	91,032.63	12.97%	112,020.76	19,100.22	92,920.54	17.05%
FINANCE COMMITTEE EXPENSES	425.00	-	425.00	0.00%	3,425.00	180.00	3,245.00	5.26%
RESERVE FUND**	88,111.82	-	88,111.82	0.00%	89,500.00	-	89,500.00	0.00%
FINANCE/IT SALARIES	213,523.29	51,961.87	161,561.42	24.34%	237,833.57	57,095.31	180,738.26	24.01%
FINANCE/IT EXPENSES	202,395.55	74,825.73	127,569.82	36.97%	235,497.78	85,407.22	150,090.56	36.27%
ASSESSORS SALARIES	165,955.72	32,823.53	133,132.19	19.78%	167,975.07	35,111.68	132,863.39	20.90%
ASSESSORS EXPENSES	7,691.00	648.00	7,043.00	8.43%	20,566.00	839.35	19,726.65	4.08%
TREASURER/COLLECTOR SALARIES	185,854.68	42,438.16	143,416.52	22.83%	197,371.06	32,640.67	164,730.39	16.54%
TREASURER/COLLECTOR EXPENSES	51,151.42	4,697.51	46,453.91	9.18%	51,047.50	6,358.19	44,689.31	12.46%
LEGAL RETAINERS	84,000.00	6,500.00	77,500.00	7.74%	42,000.00	4,500.00	37,500.00	10.71%
TOWN COUNSEL EXPENSES	42,000.00	226.70	41,773.30	0.54%	97,916.67	13,217.77	84,698.90	13.50%
TOWN CLERK SALARIES	121,279.30	29,048.00	92,231.30	23.95%	116,494.59	17,681.44	98,813.15	15.18%
TOWN CLERK EXPENSES	14,620.00	7,567.60	7,052.40	51.76%	14,050.00	5,622.86	8,427.14	40.02%
ELECTIONS & REGISTRATION SALARIES	21,895.35	5,345.41	16,549.94	24.41%	18,190.09	-	18,190.09	0.00%
ELECTIONS & REGISTRATION EXPENSES	23,720.00	6,609.18	17,110.82	27.86%	24,220.00	1,691.00	22,529.00	6.98%
CONSERVATION COMMISSION SALARIES	30,612.31	7,756.08	22,856.23	25.34%	39,959.42	9,537.17	30,422.25	23.87%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget*	Actual	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	under/(over) Budget	% of Budget Used
CONSERVATION COMMISSION EXPENSES	2,185.00	-	2,185.00	0.00%	2,685.00	425.00	2,260.00	15.83%
PLANNING SALARIES	119,982.09	28,738.28	91,243.81	23.95%	117,550.24	28,787.04	88,763.20	24.49%
PLANNING EXPENSES	30,075.00	132.18	29,942.82	0.44%	32,225.00	132.18	32,092.82	0.41%
CHEBACCO WOODS EXPENSES	2,500.00	-	2,500.00	0.00%	2,500.00	-	2,500.00	0.00%
FACILITIES SALARIES	84,499.40	17,832.30	66,667.10	21.10%	83,000.00	17,159.01	65,840.99	20.67%
FACILITIES EXPENSES	180,372.75	31,604.21	148,768.54	17.52%	219,632.25	31,202.63	188,429.62	14.21%
GENERAL GOVERNMENT	2,115,873.68	441,369.02	1,674,504.66	20.86%	2,262,618.54	425,052.08	1,837,566.46	18.79%
POLICE SALARIES	1,671,114.46	392,124.38	1,278,990.08	23.46%	1,628,491.59	373,559.36	1,254,932.23	22.94%
POLICE EXPENSES	115,025.00	28,570.52	86,454.48	24.84%	124,571.82	55,109.12	69,462.70	44.24%
EMERGENCY REPORT CENTER SALARIES	312,149.52	66,239.79	245,909.73	21.22%	297,133.44	77,321.11	219,812.33	26.02%
EMERGENCY REPORT CENTER EXPENSES	41,064.75	29,223.93	11,840.82	71.17%	39,853.75	32,196.25	7,657.50	80.79%
FIRE SALARIES	674,124.47	139,568.72	534,555.75	20.70%	635,596.22	142,295.26	493,300.96	22.39%
FIRE EXPENSES	184,309.77	93,188.14	91,121.63	50.56%	168,907.83	96,392.30	72,515.53	57.07%
INSPECTIONAL SERVICES SALARIES	55,427.30	12,673.73	42,753.57	22.87%	50,768.70	12,378.77	38,389.93	24.38%
INSPECTIONAL SERVICES EXPENSES	132,113.00	-	132,113.00	0.00%	117,525.00	-	117,525.00	0.00%
EMERGENCY MANAGEMENT EXPENSES	21,100.00	-	21,100.00	0.00%	1,100.00	-	1,100.00	0.00%
ANIMAL CONTROL SALARIES	33,930.00	9,002.27	24,927.73	26.53%	33,930.00	9,002.28	24,927.72	26.53%
ANIMAL CONTROL EXPENSES	1,850.00	-	1,850.00	0.00%	1,850.00	-	1,850.00	0.00%
STREET LIGHTS EXPENSES	27,000.00	2,287.20	24,712.80	8.47%	23,000.00	2,334.20	20,665.80	10.15%
PUBLIC SAFETY	3,269,208.27	772,878.68	2,496,329.59	23.64%	3,122,728.35	800,588.65	2,322,139.70	25.64%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget*	Actual	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	under/(over) Budget	% of Budget Used
PUBLIC WORKS SALARIES	254,899.32	60,400.02	194,499.30	23.70%	242,990.79	50,796.12	192,194.67	20.90%
PUBLIC WORKS EXPENSES	28,431.00	2,616.68	25,814.32	9.20%	44,561.30	12,670.50	31,890.80	28.43%
HIGHWAY SALARIES	227,890.06	53,438.22	174,451.84	23.45%	244,417.84	48,479.71	195,938.13	19.83%
HIGHWAY EXPENSES	152,331.00	34,706.68	117,624.32	22.78%	217,425.00	7,614.69	209,810.31	3.50%
SNOW & ICE SALARIES	89,175.00	-	89,175.00	0.00%	89,175.00	-	89,175.00	0.00%
SNOW & ICE EXPENSES	179,250.00	1,379.49	177,870.51	0.77%	179,250.00	7,819.90	171,430.10	4.36%
VEHICLE MAINTENANCE SALARIES	74,453.14	19,533.43	54,919.71	26.24%	88,583.48	21,613.55	66,969.93	24.40%
VEHICLE MAINTENANCE EXPENSES	77,437.50	19,804.92	57,632.58	25.58%	71,350.00	10,295.12	61,054.88	14.43%
CEMETERY SALARIES	75,605.32	19,169.26	56,436.06	25.35%	85,513.69	25,537.76	59,975.93	29.86%
CEMETERY EXPENSES	10,000.00	1,470.07	8,529.93	14.70%	9,700.00	658.23	9,041.77	6.79%
SANITATION SALARIES	5,400.53	1,001.26	4,399.27	18.54%	5,016.53	1,026.64	3,989.89	20.47%
SANITATION EXPENSES	773,910.08	126,421.57	647,488.51	16.34%	755,060.00	118,330.90	636,729.10	15.67%
PARKS & FIELDS SALARIES	58,484.26	13,715.97	44,768.29	23.45%	68,952.00	19,554.50	49,397.50	28.36%
PARKS & FIELDS EXPENSES	5,150.00	-	5,150.00	0.00%	19,415.00	161.13	19,253.87	0.83%
PUBLIC WORKS	2,012,417.21	353,657.57	1,658,759.64	17.57%	2,121,410.63	324,558.75	1,796,851.88	15.30%
PUBLIC HEALTH SALARIES	81,270.12	20,846.52	60,423.60	25.65%	133,724.71	33,468.21	100,256.50	25.03%
PUBLIC HEALTH EXPENSES	19,235.00	150.00	19,085.00	0.78%	6,610.00	760.24	5,849.76	11.50%
COUNCIL ON AGING SALARIES	89,270.12	24,463.19	64,806.93	27.40%	86,849.52	25,149.60	61,699.92	28.96%

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget*	Actual	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	under/(over) Budget	% of Budget Used
COUNCIL ON AGING EXPENSES	33,411.16	2,973.79	30,437.37	8.90%	43,025.84	10,760.08	32,265.76	25.01%
VETERAN'S SERVICES SALARIES	15,000.00	-	15,000.00	0.00%	36,343.00	35,851.55	491.45	98.65%
VETERAN'S SERVICES EXPENSES	35,000.00	7,624.35	27,375.65	21.78%	30,000.00	7,169.35	22,830.65	23.90%
HEALTH & HUMAN SERVICES	273,186.40	56,057.85	217,128.55	20.52%	336,553.07	113,159.03	223,394.04	33.62%
LIBRARY EXPENSES	922,875.60	-	922,875.60	0.00%	880,794.81	217,120.20	663,674.61	24.65%
RECREATION SALARIES	136,752.30	32,832.15	103,920.15	24.01%	130,476.81	32,764.05	97,712.76	25.11%
RECREATION EXPENSES	22,675.00	2,844.88	19,830.12	12.55%	27,015.00	5,358.08	21,656.92	19.83%
CULTURE & RECREATION	1,082,302.90	35,677.03	1,046,625.87	3.30%	1,038,286.62	255,242.33	783,044.29	24.58%
HAMILTON-WENHAM SCHOOL DISTRICT	20,227,833.00	5,056,957.00	15,170,876.00	25.00%	18,846,552.00	4,671,608.00	14,174,944.00	24.79%
ESSEX AGRICULTURAL SCHOOL DISTRICT	229,890.00	56,401.75	173,488.25	24.53%	183,745.00	45,865.50	137,879.50	24.96%
DEBT SERVICE	287,538.00	164,440.95	123,097.05	57.19%	275,241.00	162,576.70	112,664.30	59.07%
EDUCATION	20,745,261.00	5,277,799.70	15,467,461.30	25.44%	19,305,538.00	4,880,050.20	14,425,487.80	25.28%
FUNDED DEBT EXPENSES	669,000.35	305,600.00	363,400.35	45.68%	941,608.00	353,150.00	588,458.00	37.50%
RETIREMENT APPROPRIATION	1,072,029.00	1,052,821.00	19,208.00	98.21%	997,523.00	987,370.00	10,153.00	98.98%
UNEMPLOYMENT INSURANCE EXPENSES	59,868.24	-	59,868.24	0.00%	23,861.46	-	23,861.46	0.00%
HEALTH & LIFE INSURANCE EXPENSES	960,350.00	165,550.68	794,799.32	17.24%	936,055.00	188,986.18	747,068.82	20.19%
MEDICARE TAX	74,259.34	14,461.90	59,797.44	19.47%	76,342.00	14,017.78	62,324.22	18.36%
UNDISTRIBUTED - PERSONNEL BENEFIT	2,166,506.58	1,232,833.58	933,673.00	56.90%	2,033,781.46	1,190,373.96	843,407.50	58.53%
GENERAL INSURANCE EXPENSES	256,721.00	232,366.00	24,355.00	90.51%	254,092.00	221,767.75	32,324.25	87.28%
PUBLIC CELEBRATIONS	12,950.00	965.60	11,984.40	7.46%	12,250.00	-	12,250.00	0.00%

TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENSES - COMPARATIVE REPORT
FISCAL YEAR 2021 AND FISCAL YEAR 2020

	FISCAL YEAR 2021 (AS OF SEPTEMBER 30, 2020)				FISCAL YEAR 2020 (AS OF SEPTEMBER 30, 2019)			
	Revised Budget*	Actual	under/(over) Budget	% of Budget Used	Revised Budget*	Actual	under/(over) Budget	% of Budget Used
UNDISTRIBUTED - OTHER	269,671.00	233,331.60	36,339.40	86.52%	266,342.00	221,767.75	44,574.25	83.26%
CAPITAL	281,373.94	7,631.90	273,742.04	2.71%	629,621.50	5,428.72	624,192.78	0.86%
UNALLOCATED SALARY RESERVE***	7,691.00	-	7,691.00	0.00%	87,415.00	-	87,415.00	0.00%
STATE & COUNTY CHARGES	250,232.55	61,893.00	188,339.55	24.73%	241,322.00	-	241,322.00	0.00%
TOTAL EXPENDITURES	33,142,724.88	8,778,729.93	24,363,994.95	26.49%	32,387,225.17	8,569,371.47	23,817,853.70	26.46%
TRANSFER TO OPEB TRUST	125,000.00	125,000.00	-	100.00%	125,000.00	125,000.00	-	100.00%
TRANSFER TO CAPITAL STABILIZATION	907,592.00	907,592.00	-	100.00%	503,023.00	503,023.00	-	0.00%
TRANSFER TO STABILIZATION	247,757.00	247,757.00	-	100.00%	321,087.00	321,087.00	-	0.00%
TRANSFER TO PATTON HOMESTEAD	90,571.00	90,571.00	-	100.00%	86,343.00	86,343.00	-	0.00%
TRANSFER TO AGENCY	50,000.00	50,000.00	-	100.00%	74,880.00	74,880.00	-	100.00%
TRANSFER TO SPECIAL REVENUE	-	-	-	#DIV/0!	4,396.94	4,396.94	-	0.00%
TOTAL TRANSFERS OUT	1,420,920.00	1,420,920.00	-	100.00%	1,114,729.94	1,114,729.94	-	100.00%
TOTAL EXPENDITURES AND TRANSFERS OUT	34,563,644.88	10,199,649.93	24,363,994.95	29.51%	33,501,955.11	9,684,101.41	23,817,853.70	28.91%

* 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/BUDGET
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2021**

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 ACTUALS	FY 2020 ACTUALS	FY 2021 BUDGET	% Change 2020 / 2021
Selectmen	35,333	32,807	45,354	39,640	39,863	43,355	8.76%
Town Manager	255,887	282,512	346,841	275,863	295,973	399,669	35.04%
Finance Committee	176	176	325	180	180	425	136.11%
Reserve Fund*	66,469	-	5,753	-	-	88,112	#DIV/0!
Finance/IT	414,237	353,601	367,050	357,645	415,485	415,919	0.10%
Assessor	167,161	169,724	167,446	182,953	153,705	173,647	12.97%
Treasurer/Collector	214,270	213,353	222,662	234,471	182,836	237,006	29.63%
Town Counsel	104,439	125,434	145,053	123,765	113,490	126,000	11.02%
Town Clerk	108,926	110,290	110,714	125,575	96,270	135,899	41.16%
Elections & Registration	25,687	35,727	23,652	33,331	24,752	45,615	84.29%
Conservation Commission	29,340	30,270	34,256	34,159	30,183	32,797	8.66%
Planning	142,164	109,829	118,752	117,441	128,640	150,057	16.65%
Chebabco Woods	785	2,500	2,500	1,941	1,276	2,500	95.99%
Facilities	253,561	301,967	277,997	251,505	257,658	264,872	2.80%
Total General Government	1,818,435	1,768,190	1,868,356	1,778,467	1,740,311	2,115,874	21.58%
Police Department	1,446,944	1,485,985	1,529,812	1,596,347	1,623,470	1,786,139	10.02%
Emergency Report Center	279,111	297,078	317,566	314,207	329,505	353,214	7.20%
Fire Department	557,874	619,270	694,198	705,376	782,884	858,434	9.65%
Inspectional Services	123,748	90,050	106,646	134,890	157,399	187,540	19.15%
Emergency Management	-	942	-	1,099	840	21,100	2412.56%
Animal Control	27,446	30,432	31,812	30,070	34,047	35,780	5.09%
Street Lights	33,677	1,076	20,449	17,370	16,854	27,000	60.19%
Total Public Safety	2,468,800	2,524,832	2,700,482	2,799,360	2,945,000	3,269,208	11.01%
Public Works	219,016	174,711	254,405	193,186	270,827	283,330	4.62%
Highway	475,947	526,741	459,465	330,118	351,516	380,221	8.17%
Snow & Ice	179,168	252,144	261,825	186,668	161,122	268,425	66.60%
Vehicle Maintenance	-	-	-	145,091	132,644	151,891	14.51%
Cemetery	83,101	90,095	81,707	87,858	88,350	85,605	-3.11%
Waste, Recycling & Landfill	-	24,000	660,700	723,704	757,953	779,311	2.82%
Parks & Fields	41,551	76,047	63,912	66,250	66,581	63,634	-4.43%
HWRSD Fields & Grounds	14,894	10,880	11,669	-	-	-	#DIV/0!
Total Public Works	1,013,677	1,154,618	1,793,683	1,732,875	1,828,993	2,012,417	10.03%
Public Health	112,566	116,739	125,173	130,350	129,639	100,505	-22.47%
Council on Aging	87,903	98,149	106,659	105,034	114,279	122,681	7.35%
Veteran's Services	45,582	63,263	50,596	57,003	65,883	50,000	-24.11%
Total Health & Human Services	246,051	278,150	282,428	292,386	309,802	273,186	-11.82%
Library	748,569	731,343	757,275	793,049	881,244	922,876	4.72%
Recreation	99,791	106,549	120,818	157,140	154,329	159,427	3.30%
Total Culture & Recreation	848,360	837,892	878,093	950,189	1,035,573	1,082,303	4.51%
Hamilton-Wenham Regional School District	16,417,016	16,837,974	16,776,063	17,746,438	18,686,426	20,227,833	8.25%
Essex Agricultural and Technical School District	197,798	227,628	205,457	186,867	183,462	229,890	25.31%
Debt Service	604,453	592,218	640,784	649,524	275,260	287,538	4.46%
Total Education	17,219,267	17,657,820	17,622,304	18,582,829	19,145,148	20,745,261	8.36%
Funded Debt	1,046,775	990,340	978,376	933,608	912,753	669,000	-26.71%
Retirement	721,863	794,132	789,304	921,648	987,370	1,072,029	8.57%
Unemployment Compensation	-	25,502	3,791	8,050	36	59,868	168021.99%
Health & Life Insurance	800,986	738,329	755,498	743,671	782,329	960,350	22.76%
Medicare Tax	50,762	54,615	61,938	60,321	58,608	74,259	26.71%
Total Personnel Benefits	1,573,611	1,612,579	1,610,530	1,733,689	1,828,342	2,166,507	18.50%
General Insurance (i.e. Property & Casualty)	184,933	191,216	209,543	218,055	231,969	256,721	10.67%
Public Celebrations	2,867	3,854	6,034	11,623	1,408	12,950	820.07%
Total Miscellaneous	187,800	195,070	215,577	229,678	233,376	269,671	15.55%
Capital	190,826	210,993	602,891	289,837	318,462	281,374	-11.65%
Unallocated Salary Reserve**	-	67,374	596	-	-	7,691	#DIV/0!
State & County Charges	230,532	232,015	234,072	241,322	247,245	250,233	1.21%

TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND EXPENDITURES/BUDGET
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2021

	FY 2016 ACTUALS	FY 2017 ACTUALS	FY 2018 ACTUALS	FY 2019 ACTUALS	FY 2020 ACTUALS	FY 2021 BUDGET	% Change 2020 / 2021
Transfer to Special Revenue	-	-	22,422	-	4,397	-	-100.00%
Transfer to Enterprise Funds	323,138	609,302	-	-	-	-	#DIV/0!
Transfer to OPEB	25,000	75,000	100,000	125,000	125,000	125,000	0.00%
Transfer to Capital Stabilization	-	-	-	-	503,023	907,592	80.43%
Transfer to Stabilization	-	-	-	-	321,087	247,757	-22.84%
Transfer to Patton Homestead	-	-	-	90,011	86,343	90,571	4.90%
Transfer to Agency	65,000	65,000	65,000	65,000	74,880	50,000	-33.23%
Total Transfers	<u>413,138</u>	<u>749,302</u>	<u>187,422</u>	<u>280,011</u>	<u>1,114,730</u>	<u>1,420,920</u>	<u>27.47%</u>
Total Appropriations	<u>27,257,272</u>	<u>28,279,174</u>	<u>28,974,811</u>	<u>29,844,251</u>	<u>31,659,734</u>	<u>34,563,645</u>	<u>9.17%</u>

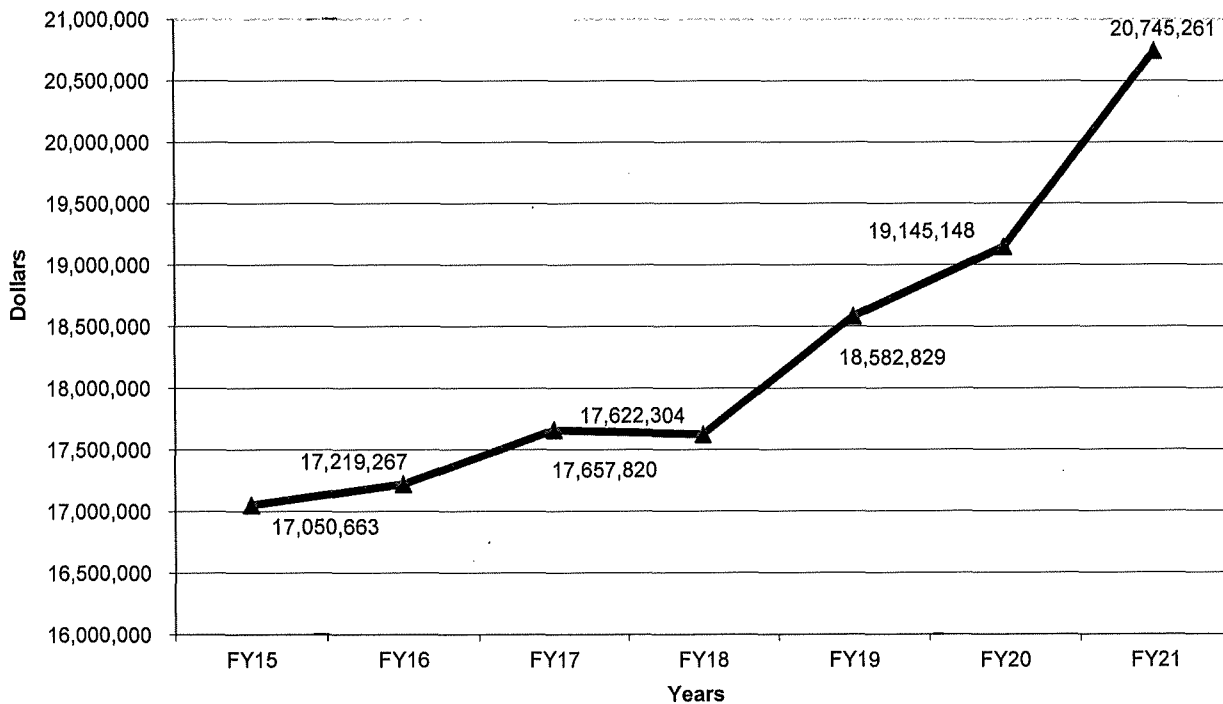
* The remaining balance of the Reserve Fund each year is reported above. The transfers are reported in the budgets that needed additional funding per the request of the department and approval of the Finance Committee.

** 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 2015 THROUGH FISCAL YEAR 2021**

	<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
	FY15	17,050,663	-	0.0%
	FY16	17,219,267	168,604	1.0%
	FY17	17,657,820	438,553	2.5%
	FY18	17,622,304	(35,516)	-0.2%
	FY19	18,582,829	960,525	5.5%
	FY20	19,145,148	562,319	3.0%
(BUDGET)	FY21	20,745,261	1,600,113	8.4%

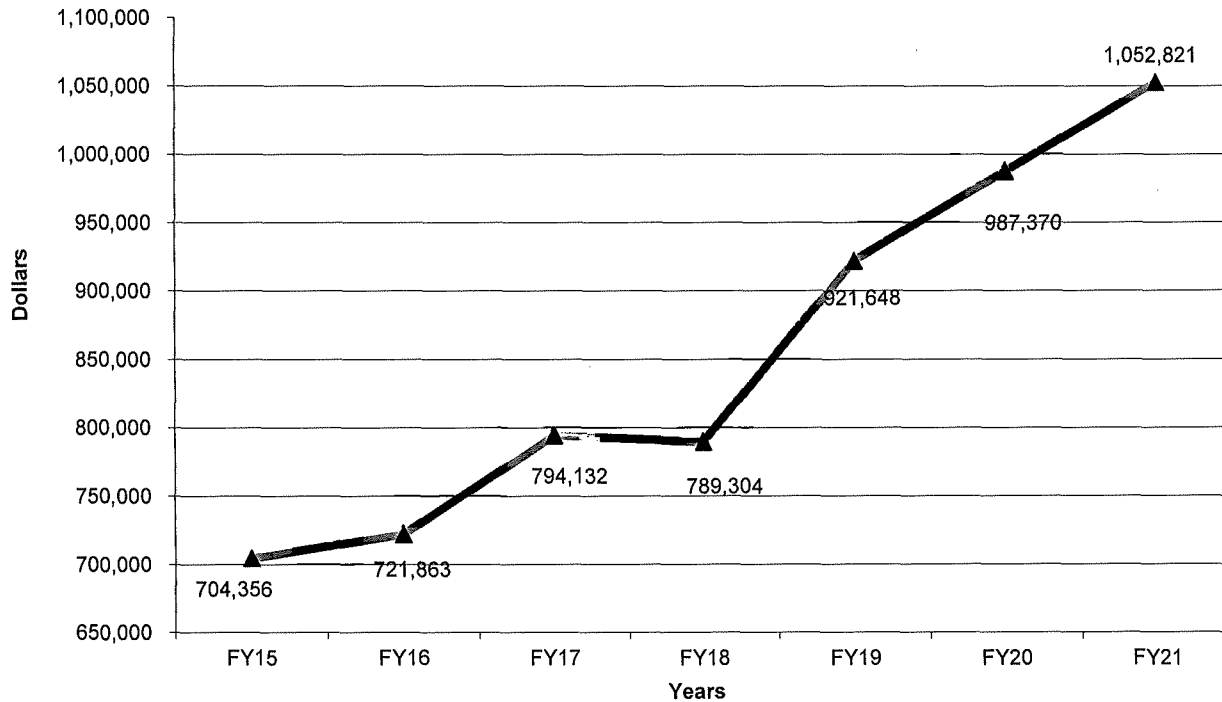
Education Costs



**TOWN OF HAMILTON, MASSACHUSETTS
RETIREMENT EXPENDITURES
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2021**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY15	704,356	-	0.0%
FY16	721,863	17,507	2.5%
FY17	794,132	72,269	10.0%
FY18	789,304	(4,828)	-0.6%
FY19	921,648	132,344	16.8%
FY20	987,370	65,722	7.1%
FY21	1,052,821	65,451	6.6%

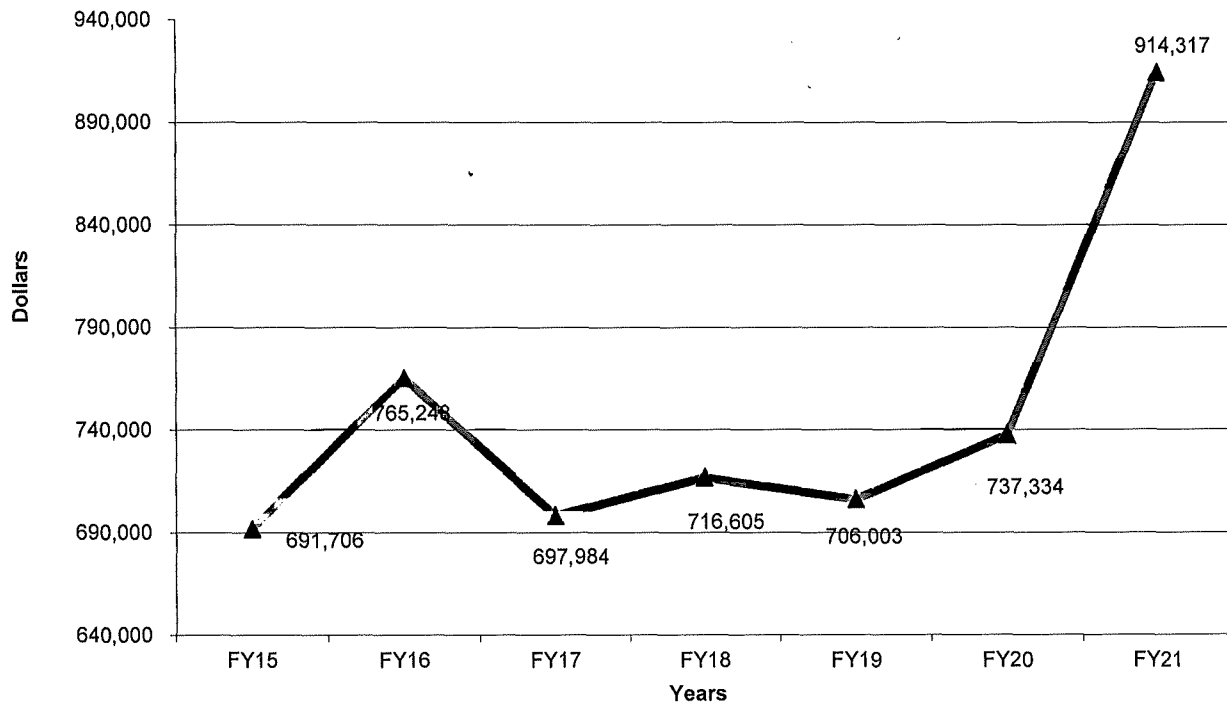
Retirement Costs



**TOWN OF HAMILTON, MASSACHUSETTS
HEALTH INSURANCE EXPENDITURES & BUDGET
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2021**

	<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
	FY15	691,706	-	0.0%
	FY16	765,248	73,542	10.6%
	FY17	697,984	(67,264)	-8.8%
	FY18	716,605	18,621	2.7%
	FY19	706,003	(10,602)	-1.5%
	FY20	737,334	31,331	4.4%
(BUDGET)	FY21	914,317	176,983	24.0%

Health Insurance Costs



**TOWN OF HAMILTON, MASSACHUSETTS
RESERVES/AVAILABLE FUNDS
AS OF SEPTEMBER 30, 2020**

RESERVES / AVAILABLE FUNDS

Free Cash	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.	<u>Certified</u> <u>9/10/20</u>	\$3,343,823
General Stabilization Fund	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.		\$1,427,559
Total Reserves / Available Funds			\$4,771,382

RESTRICTED FUNDS

Recreation Stabilization Fund	The Town established in FY16 a special Recreation Stabilization Fund for the purpose of funding recreational fields and all incidental and related costs.		\$555,467
Capital Stabilization Fund	The Town established in FY20 a Capital Stabilization Fund for the purpose of funding capital expenditures.		\$1,421,571

CERTIFIED FREE CASH & GENERAL STABILIZATION:

Certified Free Cash	\$3,343,823
General Stabilization Balance	\$1,427,559
Total Free Cash & General Stabilization	\$4,771,382
Total General Fund Estimated Revenues & Transfers In	33,034,231
Free Cash & General Stabilization as a % of Estimated Revenues & Transfers In	14.44%

TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND - FREE CASH ACTIVITY
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020

	FY 2021 YTD
CERTIFIED FREE CASH:	3,343,823
USES:	
	-
	<hr/>
Total Uses	<hr/> -
	<hr/>
Unappropriated Free Cash	<u><u>3,343,823</u></u>

**TOWN OF HAMILTON, MASSACHUSETTS
GENERAL FUND - RESERVE FUND TRANSFERS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021**

	<u>FY 2021 YTD</u>	<u>FY 2020 YTD</u>	<u>FY 2019 YTD</u>	<u>FY 2018 YTD</u>	<u>FY 2017 YTD</u>
RESERVE FUND APPROPRIATION:	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
USES:					
Assessors	-	-	-	-	-
Board of Health	-	-	-	-	-
COA	-	(10,500.00)	-	-	-
Department of Public Works	-	(4,829.50)	-	(36,698.00)	-
Finance/IT	-	-	(11,576.00)	-	-
Fire	(11,888.18)	-	-	-	-
Inspectional Services	-	-	-	-	-
Police	-	-	-	-	-
Recreation	-	-	-	-	-
Town Clerk	-	-	-	-	-
Town Manager	-	-	-	(57,548.86)	-
Treasurer/Collector	-	-	(13,912.16)	-	-
Water	-	-	-	-	(100,000.00)
Total Uses	<u>(11,888.18)</u>	<u>(15,329.50)</u>	<u>(25,488.16)</u>	<u>(94,246.86)</u>	<u>(100,000.00)</u>
Balance of Reserve Fund	<u>88,111.82</u>	<u>84,670.50</u>	<u>74,511.84</u>	<u>5,753.14</u>	<u>-</u>

TOWN OF HAMILTON, MASSACHUSETTS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020

FUND	FUND DESCRIPTION	CASH BALANCE
0224	CHAPTER 90	(230,281.96)
0307	WATER DISTRIBUTION	520.47
0308	BRIDGE ST CULVERT	304.53
0311	FIELD RENOVATION	664.32
0313	WATER DISTRIBUTION - PHASE IV	1,505,312.63
0314	WATER TREATMENT PLANT	1,394,500.00
0315	CHEBACCO ROAD PAVING	1,000,000.00
0316	TOWN HALL RENOVATION	300,023.20
TOTAL CAPITAL PROJECT FUNDS		3,971,043.19

**TOWN OF HAMILTON, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020**

FUND	FUND DESCRIPTION	FUND BALANCE
0203	HAMILTON FOUNDATION	25,538.22
0204	RESERVE BOND PREMIUM	32,059.54
0217	PSB EMERGENCY GENERATORS	67,025.76
0219	FED FDA GRANT	1,500.00
0222	CULTURAL COUNCIL LOCAL GRANT	10,932.85
0240	COA REVOLVING FUND	5,071.76
0243	ELDER AFFAIRS GRANT	6.36
0246	MEMA/FEMA GRANT	(3,947.73)
0248	BULLET PROOF VEST	(734.25)
0249	LAW ENFORCEMENT CH 94 SEC 47	12,557.50
0251	INSURANCE REIMB < \$20,000	125,708.95
0253	POLICE/FIRE ACCIDENTAL	7,536.76
0254	TRANSPORTATION INFRASTRUCTURE	1,860.70
0255	FIRE S.A.F.E GRANT	4,975.75
0256	NEB TRANSPORTATION SENIORS	2,000.00
0257	MED-PROJECT DRUG TAKE BACK PRO	1,030.84
0260	COMMUNITY PRESERVATION ACT	749,501.13
0261	MVP GRANT	15,000.00
0262	MAPC COVID-19	-
0263	PEDESTRIAN & SAFETY GRANT	(1,787.32)
0264	COVID - FEMA	(59,322.34)
0265	COVID - CARES ACT	1,683.75
0266	MASS EVIP	(10,963.84)
0268	EDS & CLINICS REVOLVING FUND	22,921.19
0271	POLICE REVOLVING	3,050.54
0272	FIRE REVOLVING	3,346.88
0273	RECREATION & PARK REVOLVING	173,719.69
0274	WETLANDS PROTECTION	23,444.30
0277	ELECTIONS REIMBURSEMENTS	46,256.69
0278	POLICE GIFT FUND	5,651.63
0279	SEPTIC LOAN PROGRAM	104,955.67
0281	FIRE GIFT FUND	8,013.17
0282	CONSULTING FEES	6,880.70
0283	ZONING BOARD CONSULTING FEES	192.26
0284	FACILITY/GROUNDS GIFT	3,022.43
0287	COMPLETE STREETS PRIORITIZATION GRANT	-
0289	EOPSS 911 GRANT	(11,306.26)
0291	GREEN COMMUNITIES GRANT	25,200.00
0292	META GRANT	-
0293	POOL REVOLVING FUND	(8,079.02)
0294	RECYCLING DIVIDENDS PROGRAM	2,848.54
0295	GREEN COMMUNITIES LIGHTING	-
0296	CELL PHONE GRANT - SENIORS	2,000.00
0297	BONFIRE SPONSORSHIP	337.04
8020	SALE OF LOTS & GRAVES	191,198.82
9030	PATTON HOMESTEAD	242,766.41
TOTAL SPECIAL REVENUE FUNDS		1,833,655.07

**TOWN OF HAMILTON, MASSACHUSETTS
COMMUNITY PRESERVATION FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

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 SEPTEMBER 30, 2020**

Expenditures:	
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)
Total	<u>313,541.73</u>
Balance as of June 30, 2015	<u><u>2,762,316.96</u></u>
Revenues:	
Community Preservation Surcharge	392,916.49
Distributions from State	108,237.00
Net investment earnings	20,420.60
Gifts, Grants, Donations	-
Other	832.59
Expenditures:	
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)
Total	<u>(1,567,157.62)</u>
Balance as of June 30, 2016	<u><u>1,195,159.34</u></u>
Revenues:	
Community Preservation Surcharge	405,388.14
Distributions from State	81,253.00
Net investment earnings	12,126.28
Gifts, Grants, Donations	-
Other	664.37
Expenditures:	
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)
Total	<u>88,616.60</u>
Balance as of June 30, 2017	<u><u>1,283,775.94</u></u>

**TOWN OF HAMILTON, MASSACHUSETTS
COMMUNITY PRESERVATION FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

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>990,694.45</u>
Revenues & Transfers In:	
Community Preservation Surcharge	452,556.27
Distributions from State	78,798.00
Net investment earnings	14,897.37
Gifts, Grants, Donations	-
Other	547.77
Transfer from Affordable Housing Trust	217,151.80
Expenditures:	
Open Space	(40,005.73)
Historic Resources	(328,502.11)
Community Housing	(269,042.17)
Community Recreation	-
Debt Service	(156,400.00)
Administrative Expenses	(20,963.34)
Other	(5,652.95)
Total	<u>(56,615.09)</u>
Balance as of June 30, 2019	<u>934,079.36</u>
Revenues:	
Community Preservation Surcharge	476,160.83
Distributions from State	108,610.00
Net investment earnings	9,512.13
Gifts, Grants, Donations	-
Other	707.75

**TOWN OF HAMILTON, MASSACHUSETTS
COMMUNITY PRESERVATION FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

Expenditures:	
Open Space	(800.00)
Historic Resources	(499,869.00)
Community Housing	(222,873.83)
Community Recreation	-
Debt Service	(153,500.00)
Administrative Expenses	(7,938.15)
Other	(2,823.40)
Total	(292,813.67)
 Balance as of June 30, 2020	 641,265.69
Revenues:	
Community Preservation Surcharge	122,640.68
Distributions from State	-
Net investment earnings	266.35
Gifts, Grants, Donations	-
Other	95.32
Expenditures:	
Open Space	-
Historic Resources	(131.00)
Community Housing	-
Community Recreation	-
Debt Service	(12,800.00)
Administrative Expenses	(1,835.91)
Other	-
Total	108,235.44
 Balance as of September 30, 2020	 749,501.13

TOWN OF HAMILTON, MASSACHUSETTS
M.G.L. CHAPTER 44 SECTION 53 E 1/2 - REVOLVING FUNDS
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020

	Recreation and Parks 0273	Pool 0293	COA 0240	Emergency Dispensing Svcs & Clinics 0268	Total
Balance as of July 1, 2020	177,615.47	(820.75)	5,965.28	23,254.78	206,014.78
Total Revenue	35,714.00	-	-	386.41	36,100.41
Total Expenditures	(39,609.78)	(7,258.27)	(893.52)	(720.00)	(48,481.57)
Balance as of September 30, 2020	<u>173,719.69</u>	<u>(8,079.02)</u>	<u>5,071.76</u>	<u>22,921.19</u>	<u>193,633.62</u>
<i>SPENDING LIMIT PER 2020 SPRING TOWN MEETING</i>	350,000	125,000	20,000	20,000	

**TOWN OF HAMILTON, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020**

FUND	FUND DESCRIPTION	FUND BALANCE
8000	CEMETERY PERPETUAL CARE PRINC	300,179.16
8030	JUSTIN W GRIESS FUND	7,932.10
8040	VICTORIA T COOLIDGE FUND	9,897.02
8050	AUGUSTUS GOODWIN FUND	5,512.11
8150	ELIZABETH S BROWN	1,142.66
8160	M ELIZABETH FITZ	31.76
8170	RUDOLPHE A SMERAGE	1,539.71
8180	LESTER F STANLEY	598.28
8190	A ANDREW HARADEN	86.06
8200	ESTHER KNOWLTON	2,948.44
8210	A C WHIPPLE FLOWER FUND	2,646.50
8220	ELINOR WHIPPLE	601.11
8230	DANIEL & GEORGE ROBERTS	2,890.76
8240	ISAAC D PATCH	1,265.25
8250	ETHEL & WARREN CROSBY	414.05
8300	CLARK FUND	218,520.25
8310	CONSERVATION COMMISSION	88,765.98
8330	STABILIZATION FUND	1,427,559.06
8335	OPEB - TRUST	798,674.09
8340	AFFORDABLE HOUSING TRUST	841,182.54
8360	RECREATION FIELDS STABILIZATION	555,467.48
8380	CAPITAL STABILIZATION FUND	1,421,571.41
8420	DONALD M KEYSER PARK & PLAYGRD	19,293.74
8430	CROWELL FAMILY FLAG FUND	4,503.41
TOTAL TRUST FUNDS		5,713,222.93

**TOWN OF HAMILTON, MASSACHUSETTS
STABILIZATION FUND ACTIVITY
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

	GENERAL STABILIZATION FUND	RECREATION STABILIZATION FUND	CAPITAL 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	-	-	-	-
FY13 - Ending Balance	737,232.80	-	-	737,232.80
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)
FY14 - Ending Balance	749,760.00	-	-	749,760.00
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)
FY15 - Ending Balance	760,685.89	-	-	760,685.89
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)
FY16 - Ending Balance	1,036,754.94	512,252.69	-	1,549,007.63
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)
FY17 - Ending Balance at 6/30/2017	800,673.00	521,314.75	-	1,321,987.75

**TOWN OF HAMILTON, MASSACHUSETTS
STABILIZATION FUND ACTIVITY
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

	GENERAL STABILIZATION FUND	RECREATION STABILIZATION FUND	CAPITAL 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)
FY18 - Ending Balance at 6/30/2018	817,919.54	532,543.86	-	1,350,463.40
FY19 - Beginning Balance	817,919.54	532,543.86	-	1,350,463.40
FY19 - Interest Earned/Unrealized G/L	21,493.08	13,994.05	-	35,487.13
FY19 - Appropriation/Transfers In	-	-	-	-
FY19 - Expenditures/Transfers Out	(4,150.61)	(2,702.45)	-	(6,853.06)
FY19 - Ending Balance at 6/30/2019	835,262.01	543,835.46	-	1,379,097.47
FY20 - Beginning Balance	835,262.01	543,835.46	-	1,379,097.47
FY20 - Interest Earned/Unrealized G/L	24,511.93	12,778.33	8,769.93	37,290.26
FY20 - Appropriation/Transfers In	321,087.00	-	503,023.00	321,087.00
FY20 - Expenditures/Transfers Out	(5,161.89)	(2,819.50)	(1,492.27)	(7,981.39)
FY20 - Ending Balance at 6/30/2020	1,175,699.05	553,794.29	510,300.66	1,729,493.34
FY21 - Beginning Balance	1,175,699.05	553,794.29	510,300.66	1,729,493.34
FY21 - Interest Earned/Unrealized G/L	5,618.49	2,386.24	4,439.37	8,004.73
FY21 - Appropriation/Transfers In	247,757.00	-	907,592.00	247,757.00
FY21 - Expenditures/Transfers Out	(1,515.48)	(713.05)	(760.62)	(2,228.53)
FY21 - Ending Balance at 9/30/2020	1,427,559.06	555,467.48	1,421,571.41	1,983,026.54

**TOWN OF HAMILTON, MASSACHUSETTS
OTHER POST EMPLOYMENT BENEFITS FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

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	<u>28,411.88</u>
Balance as of June 30, 2013	<u>78,649.93</u>
Revenue & Transfers In:	
Net investment earnings	7,209.94
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	<u>(517.47)</u>
Total	<u>31,692.47</u>
Balance as of June 30, 2014	<u>110,342.40</u>
Revenue & Transfers In:	
Net investment earnings	9,374.06
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	<u>(1,144.22)</u>
Total	<u>33,229.84</u>
Balance as of June 30, 2015	<u>143,572.24</u>
Revenue & Transfers In:	
Net investment earnings	8,010.09
Transfer from General Fund	25,000.00
Expenditures:	
Bank & investment service	<u>(4,094.49)</u>
Total	<u>28,915.60</u>
Balance as of June 30, 2016	<u>172,487.84</u>
Revenue & Transfers In:	
Net investment earnings	11,166.16
Transfer from General Fund	75,000.00
Expenditures:	
Bank & investment service	<u>(1,233.40)</u>
Total	<u>84,932.76</u>
Balance as of June 30, 2017	<u>257,420.60</u>
Revenue & Transfers In:	
Net investment earnings	18,189.51
Transfer from General Fund	100,000.00
Expenditures:	
Bank & investment service	<u>(1,784.79)</u>
Total	<u>116,404.72</u>
Balance as of June 30, 2018	<u>373,825.32</u>
Revenue & Transfers In:	
Net investment earnings	25,319.06
Transfer from General Fund	125,000.00
Expenditures:	
Bank & investment service	<u>(2,397.25)</u>
Total	<u>147,921.81</u>
Balance as of June 30, 2019	<u>521,747.13</u>

TOWN OF HAMILTON, MASSACHUSETTS
OTHER POST EMPLOYMENT BENEFITS FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020

Revenue & Transfers In:	
Net investment earnings	16,825.22
Transfer from General Fund	125,000.00
Expenditures:	
Bank & investment service	<u>(2,967.30)</u>
Total	<u>138,857.92</u>
Balance as of June 30, 2020	<u><u>660,605.05</u></u>
Revenue & Transfers In:	
Net investment earnings	13,920.93
Transfer from General Fund	125,000.00
Expenditures:	
Bank & investment service	<u>(851.89)</u>
Total	<u>138,069.04</u>
Balance as of September 30, 2020	<u><u>798,674.09</u></u>

**TOWN OF HAMILTON, MASSACHUSETTS
AFFORDABLE HOUSING TRUST FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

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

**TOWN OF HAMILTON, MASSACHUSETTS
AFFORDABLE HOUSING TRUST FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

Revenue & Transfers In:	
Net investment earnings	3,768.53
Transfer from CPA	100,000.00
Expenditures:	
Personnel expenses	(10,607.32)
Other expenses	295,336.00
Transfer to CPA Fund	(217,151.80)
Total	<u>171,345.41</u>
Balance as of June 30, 2019	<u><u>474,854.95</u></u>
Revenue & Transfers In:	
Net investment earnings	2,794.09
Bequest/Contributions	217,500.00
Transfer from CPA	200,000.00
Expenditures:	
Personnel expenses	(5,512.46)
Other expenses	(47,051.04)
Total	<u>367,730.59</u>
Balance as of June 30, 2020	<u><u>842,585.54</u></u>
Revenue & Transfers In:	
Net investment earnings	287.84
Expenditures:	
Personnel expenses	(1,690.84)
Other expenses	-
Total	<u>(1,403.00)</u>
Balance as of September 30, 2020	<u><u>841,182.54</u></u>

**TOWN OF HAMILTON, MASSACHUSETTS
PATTON HOMESTEAD SPECIAL FUND
FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2020**

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)
Net	364,221.15
Balance as of June 30, 2018	364,221.15
Revenue & Transfers In:	
Special events income	340.00
Rental income	4,500.00
Net investment earnings	2,695.03
Transfer from General Fund	90,011.00
Expenditures:	
Personnel expenses	(21,640.94)
Contract services (i.e. utilities, repairs & maintenance)	(25,761.62)
Professional services (i.e. litigation, consulting, voice data)	(12,970.14)
Supplies (i.e. building & groundskeeping)	(4,280.86)
Insurances	(6,335.68)
Transfer to General Fund (indirect costs)	(12,922.99)
Capital	(124,176.55)
Net	(110,542.75)
Balance as of June 30, 2019	253,678.40
Revenue & Transfers In:	
Special events income	2,415.00
Rental income	3,500.00
Donations	250.00
Net investment earnings	1,229.43
Transfer from General Fund	86,343.00
Other (nonrecurring)	2,421.62
Expenditures:	
Personnel expenses	(60,066.32)
Contract services (i.e. utilities, repairs & maintenance)	(17,046.13)
Professional services (i.e. litigation, consulting, voice data)	(4,889.96)
Supplies (i.e. building & groundskeeping)	(800.60)
Transfer to General Fund (indirect costs)	(42,175.71)
Capital	(15,623.45)
Net	(44,443.12)
Balance as of June 30, 2020	209,235.28

**TOWN OF HAMILTON, MASSACHUSETTS
PATTON HOMESTEAD SPECIAL FUND
FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2020**

Revenue & Transfers In:	
Special events income	545.00
Rental income	-
Net investment earnings	87.26
Transfer from General Fund	90,571.00
Expenditures:	
Personnel expenses	(9,943.72)
Contract services (i.e. utilities, repairs & maintenance)	(2,025.77)
Professional services (i.e. litigation, consulting, voice data)	(1,086.64)
Supplies (i.e. building & groundskeeping)	(115.00)
Transfer to General Fund (indirect costs)	<u>(44,501.00)</u>
Net	33,531.13
Balance as of September 30, 2020	<u><u>242,766.41</u></u>

For informational purposes only:

The Patton Ridge properties generated \$39,421.25 in real estate tax revenue for the 1st quarter. Since its inception, the Patton Ridge properties have generated \$437,648.79 in real estate tax revenue. Per Massachusetts General Law, all tax revenue is recorded in the General Fund therefore this revenue is not reflected in the fund above.

**TOWN OF HAMILTON, MASSACHUSETTS
WATER ENTERPRISE FUND
FROM JULY 1, 2012 THROUGH SEPTEMBER 30, 2020**

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>
Revenue & Transfers In	1,657,216.23
Expenditures & Transfers Out	<u>(1,708,281.96)</u>
Total	<u>(51,065.73)</u>
Balance as of June 30, 2019	<u>1,069,777.42</u>
Revenue & Transfers In	1,694,796.01
Expenditures & Transfers Out	<u>(1,712,774.44)</u>
Total	<u>(17,978.43)</u>
Balance as of June 30, 2020	<u>1,051,798.99</u>
Revenue & Transfers In	615,594.20
Expenditures & Transfers Out	<u>(554,368.26)</u>
Total	<u>61,225.94</u>
Balance as of September 30, 2020	<u>1,113,024.93</u>

**TOWN OF HAMILTON, MASSACHUSETTS
WATER ENTERPRISE FUND
FISCAL YEAR 2021
AS OF SEPTEMBER 30, 2020**

	FISCAL YEAR 2021			
	Revised Budget*	Actual	Budget Surplus/(Deficit)	% of Budget Collected/Spent
REVENUES:				
User charges	1,600,000.00	604,204.92	(995,795.08)	37.76%
Penalties & interest charges	5,000.00	2,323.43	(2,676.57)	46.47%
Water liens	35,000.00	471.18	(34,528.82)	1.35%
Other miscellaneous revenue	5,500.00	8,305.00	2,805.00	151.00%
Investment Income	4,000.00	289.67	(3,710.33)	7.24%
Total Revenue	1,649,500.00	615,594.20	(1,033,905.80)	37.32%
EXPENDITURES:				
Personnel services	384,278.79	80,565.45	303,713.34	20.97%
Contract services	195,100.00	37,033.35	158,066.65	18.98%
Professional services	72,000.00	14,463.76	57,536.24	20.09%
Equipment supplies	20,150.00	663.01	19,486.99	3.29%
Water supplies	45,800.00	11,312.30	34,487.70	24.70%
Miscellaneous expenses	21,900.00	365.00	21,535.00	1.67%
Debt service	795,898.00	21,850.00	774,048.00	2.75%
Operating capital	60,000.00	6,462.39	53,537.61	10.77%
Prior year encumbrance	7,734.00	-	7,734.00	0.00%
Total Expenditures	1,602,860.79	172,715.26	1,430,145.53	10.78%
OTHER FINANCING SOURCES/(USES):				
Indirects to the General Fund	(381,653.00)	(381,653.00)	-	100.00%
Total OFS/(OFU)	(381,653.00)	(381,653.00)	-	100.00%
Net activity	(335,013.79)	61,225.94		

* Includes prior year encumbrances and carryforwards