Finance Director / Town Accountant

The mission of the Finance department is to process the payroll and accounts payable for the Town's employees and vendors, account for all financial and budget transactions of the town and report on them to the Departments, Boards, Committees, Public, Department of Revenue and the Auditors.

Included in my report this year are the following reports:

1. Combined Statement of Assets, Liabilities and Fund Equities – All Funds
2. Combined Statement of Revenues, Expenses and Reconciliation of Fund Equities – All Funds
3. Combined Statement of Assets, Liabilities and Fund Equities – Enterprise Funds
4. Combined Statement of Revenues, Expenses and Reconciliation of Fund Equities – Enterprise Funds
5. General Fund – Budget versus Actual Revenue – State & Local receipts
6. Changes in Long Term Debt – All Funds
7. Changes in Short Term Debt – All Funds
8. Changes in Authorized & Unissued Debt – All Funds
9. Budget Report for all Budgeted Funds

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Assets, Liabilities and Fund Equity - All Funds and Account Groups

June 30, 2012

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	General Long-term Debt	Total June 30, 2012
ASSETS							
Cash & Investments	$ 19,125,713	$ 15,159,660	$ 20,297,612	$ 24,546,226	$ 8,736,699		$ 87,865,910
Property tax receivable	2,726,290	32,719		1,345			2,760,354
Tax liens, foreclosures & Deferrals	2,271,555	4,050		(182)			2,275,423
Excise tax receivable	2,034,567						2,034,567
Due from other governments	349,093				6,248,042		6,597,135
Utility billings, liens & interest					644,776		644,776
Department & other receivable		518,586		420,954	52,947		992,487
Prepaid Expenses							
Deposits				162,000			162,000
Amounts to be provided for payment of long-term obligations						104,430,069	104,430,069
Bonds Authorized - Memo						163,558,400	163,558,400
Total assets	$ 26,507,218	$ 15,715,015	$ 20,297,612	$ 25,130,343	$ 15,682,464	$ 267,988,469	$ 371,321,121
LIABILITIES							
Accounts payable and other liabilities	$ 3,608,492	$ 604,693	$ 228,469	$ 131,314	$ 268,918		$ 4,841,886
Accrued payroll, withholdings and benefits	11,825						11,825
Allowance for abatements	3,111,055						3,111,055
Claims payable				5,985,105			5,985,105
Agency payable including Tailings	87,913			803,068			890,981
Deferred revenue:							-
Property taxes	(1,141,010)	32,719		1,163			(1,107,128)
Next Years Revenue	3,942	366			616,491		620,799
All other receivables	4,306,122	522,636			6,945,766		11,774,524
Bond anticipation notes payable		745,000	23,708,600				24,453,600
General obligation bonds payable						104,430,069	104,430,069
Bonds Authorized & Unissued - Memo						163,558,400	163,558,400
Total liabilities	9,988,339	1,905,414	23,937,069	6,920,650	7,831,175	267,988,469	318,571,116
FUND EQUITY							
Reserved for continued appropriations and encumbrances	3,009,054	4,154,476		3,000	1,035,204		8,201,734
Reserve for Petty Cash / Deposit					50		50
Reserve for Debt Exclusion / Early Retiree Reimb			3,087,590	1,012,584			4,100,174
Unreserved:							
Undesignated	9,116,714	9,229,443	(6,727,047)		3,973,328		15,592,438
Designated for expenditure	4,393,111				2,655,740		7,048,851
Designated for Special Purpose		425,682		17,194,109	186,967		17,806,758
Snow / Ice & other approp. deficit							
Court judgments							
Total fund equity	16,518,879	13,809,601	(3,639,457)	18,209,693	7,851,289		52,750,005
Total liabilities and fund equity	$ 26,507,218	$ 15,715,015	$ 20,297,612	$ 25,130,343	$ 15,682,464	$ 267,988,469	$ 371,321,121

TOWN OF PLYMOUTH, MASSACHUSETTS

Combined Statement of Revenues, Expenditures and Reconciliation of Fund Equity - All Funds

For the Year Ended June 30, 2012

	General	Special Revenue	Capital Projects	Trust & Agency Funds	Enterprise Funds	TOTAL June 30, 2012
Revenues						
Property taxes and payments in lieu	$ 121,459,336	$ 1,920,447				$ 123,379,783
Excise taxes	7,107,404	26,652				7,134,056
Licenses and permits	1,657,936					1,657,936
Penalties and interest	628,420				113,237	741,657
Investment income	328,496	104,970		382,233	107,614	923,313
Fines and forfeitures	347,137				16,564	363,701
Betterments and assessments					18,294	18,294
Charges for services	1,189,392				11,818,869	13,008,261
Contributions and donations		624,230		50		624,280
Departmental and other	1,204,712	6,170,057	8,200	6,075,683	1,195,826	14,654,478
Intergovernmental	30,246,407	13,658,624	18,615,179	51,363	2,240,803	64,812,376
Total revenues	164,169,240	22,504,980	18,623,379	6,509,329	15,511,207	227,318,135
Expenditures						
Current:						
General government	7,233,105	2,597,749	874,271	139,455		10,844,580
Public safety	19,118,292	1,533,551	617,123	14,353		21,283,319
Education	76,094,926	13,865,313	35,890,441	58,750		125,909,430
Public works	5,883,363	1,783,548	2,041,823		10,293,052	20,001,786
Human services	1,382,049	125,213	5,049,228			6,556,490
Culture and recreation	2,211,682	594,662				2,806,344
Pension and fringe benefits	11,774,010			34,809,365		46,583,375
State and county assessments	5,199,301					5,199,301
Debt service	10,344,403				3,514,876	13,859,279
Total expenditures	139,241,131	20,500,036	44,472,886	35,021,923	13,807,928	253,043,904
Revenues over (under) expenditures	24,928,109	2,004,944	(25,849,507)	(28,512,594)	1,703,279	(25,725,769)
Other financing sources (uses)						
Transfers in from other funds	3,631,958		761,400	26,980,752	452,468	31,826,578
Bond Proceeds & Other Financing Sources		200,000				200,000
Transfers out to other funds	(27,402,291)	(1,611,917)	(261,124)	(735,869)	(1,815,377)	(31,826,578)
Total other financing sources (uses)	(23,770,333)	(1,411,917)	500,276	26,244,883	(1,362,909)	200,000
Revenues and other financing sources (under) expenditures and other financing uses	1,157,776	593,027	(25,349,231)	(2,267,711)	340,370	(25,525,769)
Fund equity, beginning of year	15,361,103	13,216,574	21,709,774	20,477,404	7,510,919	78,275,774
Fund equity, beginning of year (Adjustment)						
Fund equity, end of year	$ 16,518,879	$ 13,809,601	$ (3,639,457)	$ 18,209,693	$ 7,851,289	$ 52,750,005

Town of Plymouth, Massachusetts
Combining Statement of Assets, Liabilities and Fund Equity - Proprietary Funds
June 30, 2012

	ENTERPRISE FUNDS				
	Sewer Enterprise	**Water Enterprise**	**Airport Enterprise**	**Solid Waste Enterprise**	**Total Enterprise Funds**
ASSETS					
Cash & Investments	$ 2,510,835	$ 3,584,723	$ 665,715	$ 1,975,426	$ 8,736,699
Due from other governments	5,846,348	109,927		291,767	6,248,042
Utility billings, liens & interest	267,889	376,887			644,776
Department & other receivable		52,947			52,947
Prepaid Expenses					-
Deposits					-
Total assets	$ 8,625,072	$ 4,124,484	$ 665,715	$ 2,267,193	$ 15,682,464
LIABILITIES					
Accounts payable and other liabilities	$ 6,054	$ 102,772	$ 55,799	$ 104,293	$ 268,918
Claims payable					-
Deferred revenue	6,114,237	539,762		291,767	6,945,766
Deferred revenue - Next Years				616,491	616,491
Total liabilities	6,120,291	642,534	55,799	1,012,551	7,831,175
FUND EQUITY					
Reserved for continued appropriations and encumbrances	436,831	381,082	69,500	147,791	1,035,204
Reserve for Petty Cash			50		50
Unreserved:					
Undesignated	1,470,172	1,695,478	156,887	650,791	3,973,328
Designated for Special Purpose	137,278	390	25,479	23,820	186,967
Designated for expenditure	460,500	1,405,000	358,000	432,240	2,655,740
Designated for appropriation deficit					
Total fund equity (deficit)	2,504,781	3,481,950	609,916	1,254,642	7,851,289
Total liabilities and fund equity	$ 8,625,072	$ 4,124,484	$ 665,715	$ 2,267,193	$ 15,682,464

Town of Plymouth, Massachusetts
Combining Statement of Revenues, Expenditures and Reconciliation of Fund Equity - Proprietary Funds
For the Year Ended June 30, 2012

	ENTERPRISE FUNDS				
	Sewer Enterprise	**Water Enterprise**	**Airport Enterprise**	**Solid Waste Enterprise**	**Total Enterprise Funds**
Revenues					
Penalties and interest	$ 30,692	$ 82,545			$ 113,237
Investment income	22,466	73,562	1,899	9,687	107,614
Fines and forfeitures				16,564	16,564
Betterments and assessments		18,294			18,294
Charges for services	3,926,096	4,110,010	2,109,250	1,673,513	11,818,869
Departmental and other	642,359	3,805	285,666	263,996	1,195,826
Intergovernmental	399		2,240,404		2,240,803
Total revenues	4,622,012	4,288,216	4,637,219	1,963,760	15,511,207
Expenditures					
Current:					
Public Works - S & W	286,988	899,501	379,667	278,827	1,844,983
Public Works - Other Exps	1,789,163	890,777	1,873,511	665,512	5,218,963
Public Works - Capital Outlay	41,052	837,303	2,323,219	27,532	3,229,106
Debt service	2,277,953	947,717		289,206	3,514,876
Total expenditures	4,395,156	3,575,298	4,576,397	1,261,077	13,807,928
Revenues over (under) expenditures	226,856	712,918	60,822	702,683	1,703,279
Other financing sources (uses)					
Transfers in from other funds	394,726	45,829	7,613	4,300	452,468
Transfers out to other funds	(330,871)	(1,083,797)	(141,500)	(259,209)	(1,815,377)
Total other financing sources (uses)	63,855	(1,037,968)	(133,887)	(254,909)	(1,362,909)
Revenues and other financing sources (under) expenditures and other financing uses	290,711	(325,050)	(73,065)	447,774	340,370
Fund equity, beginning of year	2,214,070	3,807,000	682,981	806,868	7,510,919
BOY Reclassification Adjustments					-
Fund equity, end of year	$ 2,504,781	$ 3,481,950	$ 609,916	$ 1,254,642	$ 7,851,289

6/30/2011 Fund Balance	2214070	3807000	682981	806868	7510919

Town of Plymouth
Budget vs. Actual - State and Local Revenue
Fiscal Year 2012

FROM THE COMMONWEALTH	Budget	Actual	Difference	%
Veteran's Benefits	$ 603,303.00	$ 624,956.00	$ 21,653.00	103.59%
Exemptions	$ 242,687.00	$ 274,498.00	$ 31,811.00	113.11%
Police Career Incentive	$ -	$ -	$ -	#DIV/0!
State Owned Land	$ 491,425.00	$ 491,425.00	$ -	100.00%
Chapter 70	$ 21,778,007.00	$ 21,778,007.00	$ -	100.00%
Charter School Reimbursement	$ 1,288,429.00	$ 1,066,193.00	$ (222,236.00)	82.75%
General Municipal Aid	$ 3,074,658.00	$ 3,074,658.00	$ -	100.00%
Total from the Commonwealth	**$ 27,478,509.00**	**$ 27,309,737.00**	**$ (168,772.00)**	99.39%
FROM LOCAL RECEIPTS				
Motor Vehicle Excise	$ 5,652,873.00	$ 6,390,921.45	$ 738,048.45	113.06%
Other Excise (Hotel & Boat)	$ 540,274.00	$ 716,482.80	$ 176,208.80	132.61%
Penalties/Interest on Taxes	$ 551,712.00	$ 628,420.00	$ 76,708.00	113.90%
Payment In Lieu of Taxes	$ 56,883.00	$ 71,398.78	$ 14,515.78	125.52%
Fees	$ 437,922.00	$ 441,747.32	$ 3,825.32	100.87%
Rentals	$ 566,892.00	$ 796,751.58	$ 229,859.58	140.55%
Departmental Revenue - School (Medicaid Reimb & P-Card Rebate)	$ 600,000.00	$ 430,596.69	$ (169,403.31)	71.77%
Departmental Revenue - Cemeteries	$ 74,025.00	$ 69,750.00	$ (4,275.00)	94.22%
Departmental Revenue - Crematory	$ 257,000.00	$ 305,825.00	$ 48,825.00	119.00%
Departmental Revenue - Recreation	$ 81,146.00	$ 104,224.00	$ 23,078.00	128.44%
Other Departmental Revenue	$ 217,271.00	$ 351,313.89	$ 134,042.89	161.69%
Licenses and Permits	$ 1,435,083.00	$ 1,657,936.20	$ 222,853.20	115.53%
Fines and Forfeits	$ 312,073.00	$ 350,297.23	$ 38,224.23	112.25%
Investment Income	$ 180,000.00	$ 328,496.27	$ 148,496.27	182.50%
Other Miscellaneous Income	$ 747,697.00	$ 702,786.88	$ (44,910.12)	93.99%
Other Miscellaneous Income - Non - recurring	$ -	$ 251,932.14	$ 251,932.14	#DIV/0!
			$ -	#DIV/0!
Total Local Receipts	**$ 11,710,851.00**	**$ 13,598,880.23**	**$ 1,888,029.23**	116.12%
GRAND TOTAL - STATE & LOCAL RECEIPTS	**$ 39,189,360.00**	**$ 40,908,617.23**	**$ 1,719,257.23**	104.39%

Totals by Fund

Town of Plymouth
Changes in Long-Term Debt
FY 2012

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2011	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2012	Interest & Admin Fees Paid
Municipal Purposes, 4.15% - 5.75%, due 2013	Cedarville Fire Station	591006	Buildings	Inside	GF	9101	170,000.00		(85,000.00)		85,000.00	8,245.00
Municipal Purposes, 4.15% - 5.75%, due 2013	Town Hall	591007	Buildings	Inside	GF	9101	180,000.00		(90,000.00)		90,000.00	8,730.00
$19,535 GOB Refunding 6/3/2009	Memorial Hall	591008	Buildings	Inside	GF	9101	891,400.00		(302,000.00)		589,400.00	22,212.00
$19,535 GOB Refunding 6/3/2009	Senior Center Building Purchase	591009	Buildings	Inside	GF	9101	204,700.00		(42,000.00)		162,700.00	6,311.00
General Obiligations, 3.25% - 3.875%, due 2012	Senior Center Building Purchase	591010	Buildings	Inside	GF	9101	20,000.00		(20,000.00)		-	775.00
$35,914 GOB 5/15/2009, 3.228%	169 CAMELOT $2,300,000	591059	Buildings	Inside	GF	9101	2,050,000.00		(125,000.00)		1,925,000.00	81,450.00
$35,914 GOB 5/15/2009, 3.228%	CREMATORY $775,000 ($500,000)	591074	Buildings	Inside	GF	9101	435,000.00		(25,000.00)		410,000.00	27,681.17
$35,914 GOB 5/15/2009, 3.228%	CREMATORY $775,000 ($275,000)	591074	Buildings	Inside	GF	9101	260,000.00		(15,000.00)		245,000.00	
$41,595 GOB 5/11/2011, 3.956%	SENIOR CNTR DEBT EXCLUSION $199M ($10M)	591094	Buildings	Inside	GF	9101	10,000,000.00		(400,000.00)		9,600,000.00	458888.88
$41,595 GOB 5/11/2011, 3.956%	EOC OPERATIONS CNTR $500K	591097	Buildings	Inside	GF	9101	500,000.00		(25,000.00)		475,000.00	22,847.21
$35,914 GOB 5/15/2009, 3.228%	FIRE TRUCKS ($1,193,000)	591038	Dept Equipment	Inside	GF	9101	990,000.00		(95,000.00)		895,000.00	37,225.00
$35,914 GOB 5/15/2009, 3.228%	1976 PUMPING ENGINE $445,000	591044	Dept Equipment	Inside	GF	9101	375,000.00		(35,000.00)		340,000.00	14,400.00
$35,914 GOB 5/15/2009, 3.228%	1982 RESCUE TRUCK $225,000 ($185,000 Dispatch Center Equip & Fuel Eff Vehicles)	591045	Dept Equipment	Inside	GF	9101	80,000.00		(40,000.00)		40,000.00	2,400.00
$35,914 GOB 5/15/2009, 3.228%	1992 DUMP TRUCK $130,000	591048	Dept Equipment	Inside	GF	9101	40,000.00		(40,000.00)		-	1,200.00
$35,914 GOB 5/15/2009, 3.228%	1992 DUMP TRUCK $99,546	591049	Dept Equipment	Inside	GF	9101	30,000.00		(30,000.00)		-	900.00
$35,914 GOB 5/15/2009, 3.228%	1995 DUMP TRUCK $99,546	591050	Dept Equipment	Inside	GF	9101	30,000.00		(30,000.00)		-	900.00
$35,914 GOB 5/15/2009, 3.228%	H330 1992 DUMP TRUCK $99,546	591051	Dept Equipment	Inside	GF	9101	30,000.00		(30,000.00)		-	900.00
$35,914 GOB 5/15/2009, 3.228%	1991 BUCKET TRUCK $120,894	591054	Dept Equipment	Inside	GF	9101	40,000.00		(40,000.00)		-	1,200.00
$35,914 GOB 5/15/2009, 3.228%	REPLACE ENGINE 8 $475,000	591056	Dept Equipment	Inside	GF	9101	405,000.00		(35,000.00)		370,000.00	15,625.00

Totals by Fund

Town of Plymouth
Changes in Long-Term Debt
FY 2012

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2011	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2012	Interest & Admin Fees Paid
$35,914 GOB 5/15/2009, 3.228%	STREET SWEEPER $185,000	591082	Dept Equipment	Inside	GF	9101	106,250.01		(35,416.67)		70,833.34	3,187.50
$19,535 GOB Refunding 6/3/2009	Beach Nourishment	591011	Other	Inside	GF	9101	20,000.00		(10,000.00)		10,000.00	450.00
General Obiligations, 3.25% - 3.875%, due 2012	Beach Nourishment	591012	Other	Inside	GF	9101	10,000.00		(10,000.00)		-	387.50
$19,535 GOB Refunding 6/3/2009	Eel River (Russell Mills) Land Purchase	591016	Other	Inside	GF	9101	189,700.00		(41,950.00)		147,750.00	5,761.75
$19,535 GOB Refunding 6/3/2009	Recreation Fileds	591017	Other	Inside	GF	9101	457,600.00		(231,000.00)		226,600.00	10,263.00
MWPAT, 4.5% - 6.0%, due 2017	Title V 1	591018	Other	Inside	GF	9101	66,602.40		(11,100.40)		55,502.00	
MWPAT, 3.0% - 5.25%, due 2020	Title V 2	591019	Other	Inside	GF	9101	90,718.10		(9,189.71)		81,528.39	
MWPAT, 2.5% - 5.25%, due 2024	Title V 3	591020	Other	Inside	GF	9101	128,100.00		(9,525.00)		118,575.00	
MWPAT,	Title V 4	591030	Other	Inside	GF	9101	160,000.00		(10,000.00)		150,000.00	
MWPAT,	Title V 5	591031	Other	Inside	GF	9101	170,000.00		(10,000.00)		160,000.00	
MWPAT, Series 16, due 2023	Title V 6	591086	Other	Inside	GF	9101		200,000.00			200,000.00	
$35,914 GOB 5/15/2009, 3.228%	DPW IMP#4 1,300,000 ($1,027,000)	591034	Other	Inside	GF	9101	480,000.00		(50,000.00)		430,000.00	18,400.00
$35,914 GOB 5/15/2009, 3.228%	DPW IMP #5 1,300,000 ($1,079,000)	591035	Other	Inside	GF	9101	440,000.00		(130,000.00)		310,000.00	16,193.76
$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #1 1,101,000 ($1,001,000)	591037	Other	Inside	GF	9101	695,000.00		(145,000.00)		550,000.00	24,400.00
$35,914 GOB 5/15/2009, 3.228%	DPW IMP #6 $1,300,000	591046	Other	Inside	GF	9101	945,000.00		(170,000.00)		775,000.00	34,693.76
$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #2 $1,097,000	591047	Other	Inside	GF	9101	625,000.00		(230,000.00)		395,000.00	21,500.00
$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD $256,278	591052	Other	Inside	GF	9101	302,739.81		(21,900.00)		280,839.81	7,902.26
$35,914 GOB 5/15/2009, 3.228%	FORGES FIELD PAVILION $94,425	591053	Other	Inside	GF	9101	(17,739.81)		(8,100.00)		(25,839.81)	2,922.75
$35,914 GOB 5/15/2009, 3.228%	DPW IMP #7 $1,300,000	591055	Other	Inside	GF	9101	930,000.00		(180,000.00)		750,000.00	33,943.76
$35,914 GOB 5/15/2009, 3.228%	INFO TECH FIBER OPTIC $394,891	591057	Other	Inside	GF	9101	305,000.00		(45,000.00)		260,000.00	11,075.00
$35,914 GOB 5/15/2009, 3.228%	RENOVATE SIEVER FIELD $213,290	591058	Other	Inside	GF	9101	180,000.00		(15,000.00)		165,000.00	6,975.00
$35,914 GOB 5/15/2009, 3.228%	INFO TECHNOLOGY #3 $450,000	591075	Other	Inside	GF	9101	320,000.00		(65,000.00)		255,000.00	11,400.00

Totals by Fund

Town of Plymouth
Changes in Long-Term Debt
FY 2012

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2011	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2012	Interest & Admin Fees Paid
$35,914 GOB 5/15/2009, 3.228%	DPW IMP#8 $1,300,000	591080	Other	Inside	GF	9101	940,000.00		(175,000.00)		765,000.00	33,243.76
$41,595 GOB 5/11/2011, 3.956%	DAM REMOVAL $200K	591095	Other	Inside	GF	9101	200,000.00		(10,000.00)		190,000.00	9,138.88
$41,595 GOB 5/11/2011, 3.956%	ROAD IMPROV STANDISH $750K	591096	Other	Inside	GF	9101	750,000.00		(85,000.00)		665,000.00	31,500.00
$19,535 GOB Refunding 6/3/2009	South High WWTF	591002	School All Other	Inside	GF	9101	44,700.00		(15,000.00)		29,700.00	1,116.00
General Obiligations, 2.6% - 3.75%, due 2011	School Technology	591003	School All Other	Inside	GF	9101	-				-	
$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 3,000,000 ($2,838,034)	591032	School All Other	Inside	GF	9101	2,505,000.00		(165,000.00)		2,340,000.00	99,150.00
$35,914 GOB 5/15/2009, 3.228%	PSHS ROOF 1,600,000 ($194,000)	591033	School All Other	Inside	GF	9101	160,000.00		(10,000.00)		150,000.00	6,356.26
$35,914 GOB 5/15/2009, 3.228%	WEST SCHOOL HVAC 2,000,000 ($500,000)	591036	School All Other	Inside	GF	9101	440,000.00		(30,000.00)		410,000.00	17,356.26
$35,914 GOB 5/15/2009, 3.228%	PCIS HVAC 8,000,000	591040	School All Other	Inside	GF	9101	7,150,000.00		(425,000.00)		6,725,000.00	284,325.00
$35,914 GOB 5/15/2009, 3.228%	MANOMET ELEMENTARY 300,000	591041	School All Other	Inside	GF	9101	150,000.00		(75,000.00)		75,000.00	4,500.00
$35,914 GOB 5/15/2009, 3.228%	BUTLER BUILDING HVAC $125,000	591042	School All Other	Inside	GF	9101	105,000.00		(10,000.00)		95,000.00	4,050.00
$35,914 GOB 5/15/2009, 3.228%	SCHOOL EXTERIOR DOORS $86,400	591043	School All Other	Inside	GF	9101	75,000.00		(5,000.00)		70,000.00	2,975.00
$35,914 GOB 5/15/2009, 3.228%	SEWER PLANNING $350,000 ($266,000)	591060	School All Other	Inside	GF	9101	30,000.00		(30,000.00)		-	900.00
$35,914 GOB 5/15/2009, 3.228%	SEWER PLANNING $70,000 ($46,000)	591062	School All Other	Inside	GF	9101	-				-	
$35,914 GOB 5/15/2009, 3.228%	SCHOOL BDLG REPAIR $510,651	591087	School All Other	Inside	GF	9101	450,000.00		(30,000.00)		420,000.00	17,781.26
$41,595 GOB 5/11/2011, 3.956%	PNHS DEBT EXCLUSION $199M ($28M)	591090	School Buildings	Outside	GF	9101	28,000,000.00		(1,120,000.00)		26,880,000.00	1,284,888.88
$19,535 GOB Refunding 6/3/2009	Manomet & South Elementary	591250	School Buildings	Outside	GF	9101	5,551,500.00		(594,000.00)		4,957,500.00	214,665.00
$19,535 GOB Refunding 6/3/2009	PSMS	591251	School Buildings	Outside	GF	9101	10,252,000.00		(1,166,000.00)		9,086,000.00	412,790.00
					GF Total		80,138,270.51	200,000.00	(6,887,181.78)	-	73,451,088.73	3,346,082.60

Totals by Fund

Town of Plymouth
Changes in Long-Term Debt
FY 2012

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2011	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2012	Interest & Admin Fees Paid
$35,914 GOB 5/15/2009, 3.228%	WASTEWATER TRUCK ($221,000)	591061	Dept Equipment	Inside	Sewer	9102	150,000.00		(30,000.00)		120,000.00	5,250.00
$19,535 GOB Refunding 6/3/2009	Wastewater Facility Engineering	591023	Sewer	Inside	Sewer	9102	59,850.00		(20,000.00)		39,850.00	1,495.50
MWPAT, .04% - 4.7%, due 2013	WWTF Construction	591024	Sewer	Inside	Sewer	9102	565,799.40		(149,985.11)	(70,014.89)	345,799.40	8,912.95
$19,535 GOB Refunding 6/3/2009	WWTF Construction	591025	Sewer	Inside	Sewer	9102	461,350.00		(102,050.00)		359,300.00	13,909.75
MWPAT, 3.5% - 5.25%, due 2021	WWTF Construction	591026	Sewer	Inside	Sewer	9102	16,270,000.00		(1,093,071.49)	(321,928.51)	14,855,000.00	231,836.73
MWPAT, 3.0% - 5.25%, due 2022	WWTF Construction	591027	Sewer	Inside	Sewer	9102	6,581,790.06		(367,930.82)	(93,736.89)	6,120,122.35	94,792.86
MWPAT, 2.0% - 5.5%, due 2023	WWTF Construction	591028	Sewer	Inside	Sewer	9102	244,710.69		(14,384.60)	-	230,326.09	7,132.00
$35,914 GOB 5/15/2009, 3.228%	WASTEWATER FACILITY ($600,000)	591063	Sewer	Inside	Sewer	9102	540,000.00		(30,000.00)		510,000.00	21,562.50
MWPAT	Russell Mills Dam	591088	Sewer	Inside	Sewer	9102	107,144.00		(8,929.00)		98,215.00	154.02
$41,595 GOB 5/11/2011, 3.956%	SEWER INTERCEPTOR $800,000	591101	Sewer	Inside	Sewer	9102	800,000.00		(40,000.00)		760,000.00	36,555.55
					Sewer Total		25,780,644.15	-	(1,856,351.02)	(485,680.29)	23,438,612.84	421,601.86
$35,914 GOB 5/15/2009, 3.228%	N. PLYMOUTH WELL $750,000 ($56,849)	591064	Water	Outside	Water	9103	45,000.00		(5,000.00)		40,000.00	1,675.00
$35,914 GOB 5/15/2009, 3.228%	BRADFORD WELL $600,000	591065	Water	Outside	Water	9103	540,000.00		(30,000.00)		510,000.00	21,562.50
$35,914 GOB 5/15/2009, 3.228%	WATER GENERATORS $720,000 ($707,000)	591066	Water	Outside	Water	9103	515,000.00		(95,000.00)		420,000.00	18,325.00
$35,914 GOB 5/15/2009, 3.228%	REPLACE LOUT POND WELL $1M ($100,000)	591067	Water	Outside	Water	9103	90,000.00		(5,000.00)		85,000.00	40,149.31
$41,595 GOB 5/11/2011, 3.956%	REPLACE LOUT POND WELL $1M ($800,000)	591067	Water	Outside	Water	9103	800,000.00		(40,000.00)		760,000.00	
$35,914 GOB 5/15/2009, 3.228%	REHAB HARRINGTON WATER TANK ($555,000)	591068	Water	Outside	Water	9103	405,000.00		(75,000.00)		330,000.00	14,425.00
$35,914 GOB 5/15/2009, 3.228%	TEST WELLS $600,000 ($380,000)	591069	Water	Outside	Water	9103	290,000.00		(45,000.00)		245,000.00	10,475.00

Totals by Fund

Town of Plymouth
Changes in Long-Term Debt
FY 2012

Purpose	Description	MUNIS Object #	Type	Inside / Outside	Fund	MUNIS FUND #	Balance July 1, 2011	Additions	(Principal Payments)	(Principal Subsidy)	Balance June 30, 2012	Interest & Admin Fees Paid
$35,914 GOB 5/15/2009, 3.228%	WANNOS POND $1,000,000 ($455,000)	591079	Water	Outside	Water	9103	405,000.00		(25,000.00)		380,000.00	40,793.05
$41,595 GOB 5/11/2011, 3.956%	WANNOS POND $1,000,000 ($545,000)	591079	Water	Outside	Water	9103	545,000.00		(30,000.00)		515,000.00	
$35,914 GOB 5/15/2009, 3.228%	BRADFORD FILTERS $3,750,000 ($3,000,000)	591085	Water	Outside	Water	9103	2,700,000.00		(150,000.00)		2,550,000.00	107,812.50
$19,535 GOB Refunding 6/3/2009	Savery pond well	591260	Water	Outside	Water	9103	102,500.00		(21,000.00)		81,500.00	3,160.00
MWPAT, 3.5% - 5.25%, due 2021	North Plymouth Well	591261	Water	Outside	Water	9103	405,000.00		(26,691.05)	(8,308.95)	370,000.00	6,610.89
General Obiligations, 3.25% - 3.875%, due 2012	Savery pond well	591262	Water	Outside	Water	9103	95,000.00		(95,000.00)		-	3,681.24
General Obiligations, 3.25% - 3.875%, due 2012	Lookout Point	591263	Water	Outside	Water	9103	35,000.00		(35,000.00)		-	1,356.26
					Water Total		6,972,500.00	-	(677,691.05)	(8,308.95)	6,286,500.00	270,025.75
$35,914 GOB 5/15/2009, 3.228%	1995 ROLL OFF TRUCK $145,000	591070	Dept Equipment	Inside	SW	9105	45,000.00		(45,000.00)		-	1,350.00
$35,914 GOB 5/15/2009, 3.228%	CAMERA SYSTEM $123,650	591071	Dept Equipment	Inside	SW	9105	60,000.00		(30,000.00)		30,000.00	1,800.00
$35,914 GOB 5/15/2009, 3.228%	USED LOADER $125,000	591083	Dept Equipment	Inside	SW	9105	71,790.54		(23,930.18)		47,860.36	2,153.72
$35,914 GOB 5/15/2009, 3.228%	PACKER TRUCK $134,000	591084	Dept Equipment	Inside	SW	9105	76,959.45		(25,653.15)		51,306.30	2,308.78
$35,914 GOB 5/15/2009, 3.228%	SOUTH ST SITE ASSESS $150,000	591073	Solid Waste	Inside	SW	9105	70,000.00		(35,000.00)		35,000.00	2,100.00
$35,914 GOB 5/15/2009, 3.228%	MANOMET GAS CONTAIN $150,000 ($75,000 Manomet & Cedarville)	591072	Solid Waste	Outside	SW	9105	65,000.00		(5,000.00)		60,000.00	2,525.00
$19,535 GOB Refunding 6/3/2009	Landfill Closure I	591253	Solid Waste	Outside	SW	9105	49,700.00		(25,000.00)		24,700.00	1,116.00
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591254	Solid Waste	Outside	SW	9105	190,000.01		(9,882.42)	(5,117.58)	175,000.01	3,596.06
MWPAT, 4.5% - 5.375%, due 2020	Landfill Closure II	591255	Solid Waste	Outside	SW	9105	910,000.00		(55,552.41)	(24,447.59)	830,000.00	17,238.08
					SW Total		1,538,450.00	-	(255,018.16)	(29,565.17)	1,253,866.67	34,187.64
					Grand Total		114,429,864.66	200,000.00	(9,676,242.01)	(523,554.41)	104,430,068.24	4,071,897.85

Town of Plymouth
Schedule of Authorized Unissued Debt
FY2012

Purpose	Date	Funding Source	CPF #	MUNIS FUND #	Article	Authorization	7/1/2011	Additions	BANS / SANS Issued	BONDS Issued	Rescissions	6/30/2012
Title V 9	4/2/2011 ATM	GF	2707	9101	Art 21	400,000	400,000		(345,000)			55,000
Title V 8	4/3/2010 STM	GF	2707	9101	Art 8	200,000	-					-
Title V 7	4/6/2009 ATM	GF	2707	9101	Art 20	200,000	-					-
Beach Nourishment	6/10/1996	GF	3405	9101	10	3,200,000	2,727,000					2,727,000
Water Street Culvert & Bridge Construction	4/7/2012 ATM	GF	3405	9101	Art 9 (B-3)	2,500,000		2,500,000				2,500,000
Water Street Culvert Design & Permitting	4/2/2011 ATM	GF	3405	9101	Art. 9B2		250,000		(250,000)			-
Plymouth Long Beach Seawall Repair	4/2/2011 ATM	GF	3405	9101	Art. 9B3		300,000		(300,000)			-
Permit & Install Third Retort	4/2/2011 ATM	GF	3405	9101	Art. 9B4		200,000		(200,000)			-
Replace 2001 Engine One	4/2/2011 ATM	GF	3405	9101	Art. 9B5		520,000		(520,000)			-
Purchase of Plymouth Beach Property	10/24/2011 FATM	GF	3410	9101	Art 11	850,000		850,000	(88,600)		(757,000)	4,400
Hedge Elementary Replace Windows	4/7/2012 ATM	GF	3430	9101	Art 9 (B-1)	184,000	-	184,000				184,000
Variuos School Buildings - Bathroom Upgrades	4/7/2012 ATM	GF	3430	9101	Art 9 (B-2)	157,000		157,000				157,000
Indian Brook HVAC Replacement	4/2/2011 ATM	GF	3430	9101	Art. 9B6		6,500,000		(5,500,000)			1,000,000
PSMS Repair Brick Veneer/Flashing	4/2/2011 ATM	GF	3430	9101	Art. 9B7		3,436,000		(1,500,000)			1,936,000
PCIS School Roof	4/3/2010 ATM	GF	3430	9101	Art 9B5	5,650,000	3,650,000				(255,000)	3,395,000
West Elementary HVAC	6/1/2009 ATM	GF	3430	9101	Art 9B-2	1,805,000	1,025,000		(525,000)			500,000
2 Schools and Senior Center	6/26/2006	GF	3435	9101	1	199,000,000	161,000,000		(10,000,000)			151,000,000
				9101 Total			180,008,000	3,691,000	(19,228,600)	-	(1,012,000)	163,458,400
Replace Lout Pond Well	5/24/2006	Water	6102	9103	9 (B-16)	1,000,000	100,000		(100,000)			-
Wannos Pond Well & Pump Station	4/2/2011 STM	Water	6102	9103	4A	800,000	800,000		(700,000)			100,000
Wannos Pond Well & Pump Station	6/9/2007 & 4/5/2008	Water	6102	9103	4A & 4C	1,000,000	-					-
				9103 Total			900,000	-	(800,000)	-	-	100,000
				Grand Total			180,908,000	3,691,000	(20,028,600)	-	(1,012,000)	163,558,400

Town of Plymouth
Short-Term Debt
FY 2012

Type	Purpose	Dept	Funding Source	MUNIS Fund #	Inside / Outside	Type	Balance July 1, 2011	Issued	Retirements	BAN Rolled into Bond Issue	Balance June 30, 2012	Interest Paid
BAN	Title V (6) Interim Loan	181	GF	2707	Inside	Sewer	200,000.00			(200,000.00)	-	
BAN	Title V (7) Interim Loan	181	GF	2707	Inside	Sewer	200,000.00				200,000.00	
BAN	Title V (8) Interim Loan	181	GF	2707	Inside	Sewer	200,000.00				200,000.00	
BAN	Title V (9) Interim Loan	181	GF	2707	Inside	Sewer		345,000.00			345,000.00	
BAN	Water Street Culvert Design & Permitting	427	GF	3405	Inside	Other		250,000.00			250,000.00	
BAN	Plymouth Long Beach Seawall Repair	427	GF	3405	Inside	Other		300,000.00			300,000.00	
BAN	Permit & Install Third Retort	490	GF	3405	Inside	Departmental Equipment		200,000.00			200,000.00	
BAN	Replace 2001 Engine One	220	GF	3405	Inside	Departmental Equipment		520,000.00			520,000.00	
BAN	Purchase of Plymouth Beach Property	123	GF	3410	Inside	Other		88,600.00			88,600.00	
BAN	West Elementary School - HVAC	300	GF	3430	Inside	School Buildings	1,500,000.00	1,500,000.00	(1,500,000.00)		1,500,000.00	22,437.50
BAN	West Elementary School - HVAC	300	GF	3430	Inside	School Buildings	780,000.00	1,305,000.00	(780,000.00)		1,305,000.00	11,667.50
BAN	PCIS Roof Replacement	300	GF	3430	Inside	School Buildings	2,000,000.00	1,745,000.00	(2,000,000.00)		1,745,000.00	29,916.67
BAN	Indian Brook HVAC Replacement	300	GF	3430	Inside	School Buildings		5,500,000.00			5,500,000.00	
BAN	PSMS Repair Brick Veneer/Flashing	300	GF	3430	Inside	School Buildings		1,500,000.00			1,500,000.00	
BAN	Debt Exclusion - PNHS	300	GF	3435	Inside	School Buildings	-	10,000,000.00			10,000,000.00	
			GF Total				4,880,000.00	23,253,600.00	(4,280,000.00)	(200,000.00)	23,653,600.00	64,021.67
BAN	Lout Pond Well	450	Water	6102	Outside	Water		100,000.00			100,000.00	
BAN	Wannos Well	450	Water	6102	Outside	Water		700,000.00			700,000.00	
			Water Total				-	800,000.00	-	-	800,000.00	-
			Grand Total				4,880,000.00	24,053,600.00	(4,280,000.00)	(200,000.00)	24,453,600.00	64,021.67

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
114 TOWN MODERATOR							
00101145 TOWN MODERATOR WAGES	300	0	300	300.00	.00	.00	100.0%
TOTAL TOWN MODERATOR	300	0	300	300.00	.00	.00	100.0%
123 TOWN MANAGER							
00101235 TOWN MANAGER WAGES	420,762	19,035	439,797	431,050.88	.00	8,746.12	98.0%
00101236 TOWN MANAGER OPERATING	468,525	0	468,525	322,172.49	5,716.87	140,635.64	70.0%
TOTAL TOWN MANAGER	889,287	19,035	908,322	753,223.37	5,716.87	149,381.76	83.6%
129 SALARY RESERVE FUND							
00101296 SALARY RESERVE TRANSFERS	10,000	245,188	255,188	.00	255,187.94	.00	100.0%
TOTAL SALARY RESERVE FUND	10,000	245,188	255,188	.00	255,187.94	.00	100.0%
130 FUEL & UTILITY							
10130210 FUEL & UTILITY - POLICE	358,000	5,000	363,000	364,420.78	31,313.97	-32,734.75	109.0%
10130220 FUEL & UTILITY - FIRE	188,300	5,000	193,300	196,315.79	8,355.92	-11,371.71	105.9%
10130291 FUEL & UTILITY - EOM	12,000	0	12,000	.00	.00	12,000.00	.0%
10130295 FUEL & UTILITY - HARBORMAS	18,500	0	18,500	18,481.56	91.80	-73.36	100.4%
10130422 FUEL & UTILITY - DPW	375,000	20,000	395,000	393,467.80	13,395.72	-11,863.52	103.0%
10130424 FUEL & UTILITY - ST. LIGHT	375,000	0	375,000	292,500.44	22,736.49	59,763.07	84.1%
10130490 FUEL & UTILITY CREMATORY	33,000	0	33,000	29,169.64	3,437.84	392.52	98.8%
10130541 FUEL & UTILITY - COA	13,000	0	13,000	7,629.14	852.63	4,518.23	65.2%
10130610 FUEL & UTILITY - LIBRARY	185,000	0	185,000	181,341.36	17,539.75	-13,881.11	107.5%
10130635 FUEL & UTILITY HEDGES POND	0	0	0	200.28	99.72	-300.00	100.0%
10130700 FUEL & UTILITY - TOWN HALL	60,000	0	60,000	50,419.49	4,641.00	4,939.51	91.8%
10130710 FUEL & UTILITY - OTHER BUI	112,000	0	112,000	55,797.17	21,851.16	34,351.67	69.3%
TOTAL FUEL & UTILITY	1,729,800	30,000	1,759,800	1,589,743.45	124,316.00	45,740.55	97.4%
132 FINCOMM RESERVE FUND							

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00101326 ADVISORY FINANCE COMMITTEE	245,000	-111,223	133,777	.00	.00	133,777.00	.0%
TOTAL FINCOMM RESERVE FUND	245,000	-111,223	133,777	.00	.00	133,777.00	.0%
133 FINANCE AND ACCOUNTING							
00101335 FINANCE AND ACCOUNTING WAG	395,667	-14,257	381,410	348,865.70	.00	32,544.30	91.5%
00101336 FINANCE ACCOUNTING OPERAT	138,000	0	138,000	125,341.52	5,175.00	7,483.48	94.6%
TOTAL FINANCE AND ACCOUNTING	533,667	-14,257	519,410	474,207.22	5,175.00	40,027.78	92.3%
138 PROCUREMENT							
00101385 PROCUREMENT WAGES	142,543	2,000	144,543	126,623.69	.00	17,919.31	87.6%
00101386 PROCUREMENT OPERATING	321,642	300	321,942	248,899.16	44,568.53	28,474.31	91.2%
TOTAL PROCUREMENT	464,185	2,300	466,485	375,522.85	44,568.53	46,393.62	90.1%
141 ASSESSING							
00101415 ASSESSING WAGES	446,593	7,820	454,413	399,019.59	.00	55,393.41	87.8%
00101416 ASSESSING OPERATING	10,515	0	10,515	8,201.08	.00	2,313.92	78.0%
TOTAL ASSESSING	457,108	7,820	464,928	407,220.67	.00	57,707.33	87.6%
146 TREASURER AND COLLECTOR							
00101465 TREASURERCOLLECTOR WAGES	461,032	9,221	470,253	467,908.05	.00	2,344.95	99.5%
00101466 TREASURERCOLLECTOR OPERATI	17,715	0	17,715	13,295.03	.00	4,419.97	75.0%
TOTAL TREASURER AND COLLECTOR	478,747	9,221	487,968	481,203.08	.00	6,764.92	98.6%
152 HUMAN RESOURCES							

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00101525 HUMAN RESOURCES WAGES	205,895	46	205,941	203,590.48	.00	2,350.52	98.9%
00101526 HUMAN RESOURCES OPERATING	72,535	0	72,535	44,791.28	.00	27,743.72	61.8%
TOTAL HUMAN RESOURCES	278,430	46	278,476	248,381.76	.00	30,094.24	89.2%
155 INFORMATION TECHNOLOGY							
00101555 INFORMATION TECH WAGES	214,855	4,298	219,153	218,304.46	.00	848.54	99.6%
00101556 INFORMATION TECH OPERATING	274,594	0	274,594	270,639.52	3,954.48	.00	100.0%
TOTAL INFORMATION TECHNOLOGY	489,449	4,298	493,747	488,943.98	3,954.48	848.54	99.8%
158 TAX TITLE AND FORCLOSURE							
00101586 TAX TITLE AND FORCLOSURE	331,595	0	331,595	298,093.02	.00	33,501.98	89.9%
TOTAL TAX TITLE AND FORCLOSURE	331,595	0	331,595	298,093.02	.00	33,501.98	89.9%
161 TOWN CLERK							
00101615 TOWN CLERK WAGES	234,205	19,227	253,432	239,895.42	.00	13,536.58	94.7%
00101616 TOWN CLERK OPERATING	225,785	5,998	231,783	231,779.65	.00	3.35	100.0%
TOTAL TOWN CLERK	459,990	25,225	485,215	471,675.07	.00	13,539.93	97.2%
175 PLANNING & DEVELOPMENT							
00101755 PLAN DEVELOPMENT WAGES	387,946	8,381	396,327	389,868.32	.00	6,458.68	98.4%
00101756 PLAN DEVELOPMENT OPERATING	93,589	0	93,589	93,543.57	12.00	33.43	100.0%
TOTAL PLANNING & DEVELOPMENT	481,535	8,381	489,916	483,411.89	12.00	6,492.11	98.7%
189 REDEVELOPMENT AUTHORITY							

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ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00101896 REDEV AUTHORITY OPERATING	21,340	0	21,340	21,340.00	.00	.00	100.0%
TOTAL REDEVELOPMENT AUTHORITY	21,340	0	21,340	21,340.00	.00	.00	100.0%
210 POLICE							
00102105 POLICE WAGE	8,255,812	103,917	8,359,729	8,359,729.06	.00	.00	100.0%
00102106 POLICE OPERATING	267,434	0	267,434	252,618.62	7,586.69	7,228.69	97.3%
TOTAL POLICE	8,523,246	103,917	8,627,163	8,612,347.68	7,586.69	7,228.69	99.9%
220 FIRE							
00102205 FIRE WAGES	8,297,050	11,143	8,308,193	8,251,491.94	.00	56,701.06	99.3%
00102206 FIRE OPERATING	230,788	0	230,788	229,863.36	.00	924.64	99.6%
TOTAL FIRE	8,527,838	11,143	8,538,981	8,481,355.30	.00	57,625.70	99.3%
241 BUILDING AND ZONING							
00102415 BUILDING AND ZONING WAGE	526,214	8,425	534,639	525,188.67	.00	9,450.33	98.2%
00102416 BUILDING AND ZONING OPERAT	5,400	0	5,400	4,091.49	.00	1,308.51	75.8%
TOTAL BUILDING AND ZONING	531,614	8,425	540,039	529,280.16	.00	10,758.84	98.0%
291 EMERGENCY MANAGEMENT							
00102916 EMERGENCY MGT OPERATING	25,500	0	25,500	23,221.07	2,278.93	.00	100.0%
TOTAL EMERGENCY MANAGEMENT	25,500	0	25,500	23,221.07	2,278.93	.00	100.0%
293 PARKING ENFORCEMENT							
00102935 PARKING ENFORCEMENT WAGE	62,348	0	62,348	36,746.59	.00	25,601.41	58.9%
TOTAL PARKING ENFORCEMENT	62,348	0	62,348	36,746.59	.00	25,601.41	58.9%

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
295 HARBOR MASTER							
00102955 HARBOR MASTER WAGES	277,374	3,531	280,905	280,790.39	.00	114.61	100.0%
00102956 HARBOR MASTER OPERATING	23,640	0	23,640	22,068.74	1,279.79	291.47	98.8%
TOTAL HARBOR MASTER	301,014	3,531	304,545	302,859.13	1,279.79	406.08	99.9%
411 DPW ENGINEERING							
00104115 ENGINEERING WAGES	524,286	35,490	559,776	553,475.63	.00	6,300.37	98.9%
00104116 ENGINEERING OPERATING	45,238	0	45,238	33,710.76	10,760.74	766.50	98.3%
TOTAL DPW ENGINEERING	569,524	35,490	605,014	587,186.39	10,760.74	7,066.87	98.8%
420 DPW HIGHWAY							
00104205 HIGHWAY WAGES	1,229,364	-36,840	1,192,524	1,053,950.05	.00	138,573.95	88.4%
00104206 HIGHWAY OPERATING	174,570	0	174,570	174,569.07	.00	.93	100.0%
TOTAL DPW HIGHWAY	1,403,934	-36,840	1,367,094	1,228,519.12	.00	138,574.88	89.9%
421 DPW ADMINISTRATION							
00104215 DPW ADMINISTRATION WAGES	640,665	4,711	645,376	567,639.20	1,626.88	76,109.92	88.2%
00104216 DPW ADMINISTRATION OPERATI	6,875	0	6,875	4,982.24	.00	1,892.76	72.5%
TOTAL DPW ADMINISTRATION	647,540	4,711	652,251	572,621.44	1,626.88	78,002.68	88.0%
422 BUILDING MAINTENANCE							
00104225 MAINTENANCE WAGES	285,108	33,475	318,583	313,298.43	.00	5,284.57	98.3%
00104226 MAINTENANCE OPERATING	199,500	-24,000	175,500	166,630.46	5,563.34	3,306.20	98.1%
TOTAL BUILDING MAINTENANCE	484,608	9,475	494,083	479,928.89	5,563.34	8,590.77	98.3%
423 DPW SNOW AND ICE							

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ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00104235 SNOW AND ICE WAGES	115,000	-15,000	100,000	83,946.46	.00	16,053.54	83.9%
00104236 SNOW AND ICE OPERATING	295,000	15,000	310,000	306,489.09	.00	3,510.91	98.9%
TOTAL DPW SNOW AND ICE	410,000	0	410,000	390,435.55	.00	19,564.45	95.2%
425 FLEET MAINTENANCE							
00104255 FLEET MAINTENANCE	256,436	7,857	264,293	262,466.42	.00	1,826.58	99.3%
00104256 FLEET MAINTENANCE	245,320	0	245,320	242,371.83	1,853.30	1,094.87	99.6%
TOTAL FLEET MAINTENANCE	501,756	7,857	509,613	504,838.25	1,853.30	2,921.45	99.4%
427 ENVIRONMENTAL MANAGEMENT							
00104275 ENVIRONMENTAL MGMT WAGES	159,430	3,190	162,620	162,599.47	.00	20.53	100.0%
00104276 ENVIRONMENTAL MGMT OPERATI	8,300	0	8,300	7,290.30	.00	1,009.70	87.8%
TOTAL ENVIRONMENTAL MANAGEMENT	167,730	3,190	170,920	169,889.77	.00	1,030.23	99.4%
490 CREMATORY							
00104905 CREMATORY WAGES	112,032	1,634	113,666	92,109.85	.00	21,556.15	81.0%
00104906 CREMATORY OPERATING	29,000	24,000	53,000	18,194.00	33,468.70	1,337.30	97.5%
TOTAL CREMATORY	141,032	25,634	166,666	110,303.85	33,468.70	22,893.45	86.3%
491 CEMETERY							
00104915 CEMETERY WAGES	225,669	3,527	229,196	213,685.60	.00	15,510.40	93.2%
00104916 CEMETERY OPERATING	17,244	0	17,244	17,076.49	44.99	122.52	99.3%
TOTAL CEMETERY	242,913	3,527	246,440	230,762.09	44.99	15,632.92	93.7%
492 PARKS AND FORESTRY							

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00104925 PARKS AND FORESTRY WAGES	691,292	12,594	703,886	651,139.35	.00	52,746.65	92.5%
00104926 PARKS AND FORESTRY OPERATI	158,219	0	158,219	156,275.38	534.99	1,408.63	99.1%
TOTAL PARKS AND FORESTRY	849,511	12,594	862,105	807,414.73	534.99	54,155.28	93.7%
510 BOARD OF HEALTH							
00105105 BOARD OF HEALTH WAGES	166,951	3,340	170,291	169,606.90	.00	684.10	99.6%
00105106 BOARD OF HEALTH OPERATING	64,615	0	64,615	53,417.92	210.00	10,987.08	83.0%
TOTAL BOARD OF HEALTH	231,566	3,340	234,906	223,024.82	210.00	11,671.18	95.0%
541 COUNCIL ON AGING							
00105415 COUNCIL ON AGING WAGES	173,055	3,810	176,865	169,774.45	.00	7,090.55	96.0%
00105416 COUNCIL ON AGING OPERATING	107,711	0	107,711	107,217.90	.00	493.10	99.5%
TOTAL COUNCIL ON AGING	280,766	3,810	284,576	276,992.35	.00	7,583.65	97.3%
543 VETERANS SERVICES							
00105435 VETERANS WAGES	91,297	1,830	93,127	92,765.25	.00	361.75	99.6%
00105436 VETERANS OPERATING	850,530	0	850,530	786,506.80	10,000.00	54,023.20	93.6%
TOTAL VETERANS SERVICES	941,827	1,830	943,657	879,272.05	10,000.00	54,384.95	94.2%
549 DISABILITIES							
00105496 DISABILITIES	300	0	300	.00	.00	300.00	.0%
TOTAL DISABILITIES	300	0	300	.00	.00	300.00	.0%
610 LIBRARY							

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00106105 LIBRARY WAGES	1,083,115	6,488	1,089,603	1,087,102.63	.00	2,500.37	99.8%
00106106 LIBRARY OPERATING	424,730	0	424,730	423,973.18	90.93	665.89	99.8%
TOTAL LIBRARY	1,507,845	6,488	1,514,333	1,511,075.81	90.93	3,166.26	99.8%
630 RECREATION							
00106305 RECREATION WAGES	309,501	2,175	311,676	282,033.77	.00	29,642.23	90.5%
00106306 RECREATION OPERATING	16,295	0	16,295	15,733.96	122.13	438.91	97.3%
TOTAL RECREATION	325,796	2,175	327,971	297,767.73	122.13	30,081.14	90.8%
695 1749 COURT HOUSE							
00106955 1749 COURT HOUSE WAGES	6,624	0	6,624	5,780.05	.00	843.95	87.3%
00106956 1749 COURT HOUSE OPERATING	675	0	675	.00	.00	675.00	.0%
TOTAL 1749 COURT HOUSE	7,299	0	7,299	5,780.05	.00	1,518.95	79.2%
710 LONG TERM DEBT							
10710001 INSIDE LIMIT BUILDINGS	704,000	25,000	729,000	729,000.00	.00	.00	100.0%
10710002 INSIDE LIMIT DEPT EQUIPMEN	410,417	0	410,417	410,416.67	.00	.33	100.0%
10710003 INSIDE LIMIT SCHOOL BUILDI	10,000	0	10,000	10,000.00	.00	.00	100.0%
10710004 INSIDE LIMIT SCHOOL OTHER	755,000	0	755,000	755,000.00	.00	.00	100.0%
10710007 INSIDE LIMIT ALL OTHER	1,637,766	95,000	1,732,766	1,702,765.11	.00	30,000.89	98.3%
10710009 DEBT EXCLUSION DEBT PRINCI	0	1,520,000	1,520,000	1,520,000.00	.00	.00	100.0%
10710014 OUTSIDE LIMIT SCHOOL BUILD	1,760,000	0	1,760,000	1,760,000.00	.00	.00	100.0%
TOTAL LONG TERM DEBT	5,277,183	1,640,000	6,917,183	6,887,181.78	.00	30,001.22	99.6%
750 LONG TERM INTEREST							
10750001 INSIDE LIMIT BUILDINGS	155,405	22,848	178,253	178,251.38	.00	1.62	100.0%
10750002 INSIDE LIMIT DEPT EQUIPMEN	77,938	0	77,938	77,937.50	.00	.50	100.0%
10750003 INSIDE LIMIT SCHOOL BUILDI	6,357	0	6,357	6,356.26	.00	.74	100.0%

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10750004 INSIDE LIMIT SCHOOL OTHER	431,255	0	431,255	431,253.52	.00	1.48	100.0%
10750007 INSIDE LIMIT OTHER	245,415	35,639	281,054	281,051.18	.00	2.82	100.0%
10750009 DEBT EXCLUSION DEBT INTERE	0	1,743,778	1,743,778	1,743,777.76	.00	.24	100.0%
10750014 OUTSIDE LIMIT SCHOOL BUILD	627,455	0	627,455	627,455.00	.00	.00	100.0%
TOTAL LONG TERM INTEREST	1,543,825	1,802,265	3,346,090	3,346,082.60	.00	7.40	100.0%
752 SHORT TERM INTEREST							
10752002 BOND ANTICIPATION NOTE	204,250	-134,227	70,023	64,021.67	.00	6,001.33	91.4%
10752005 BAN DEBT EXCLUSION	825,000	-825,000	0	.00	.00	.00	.0%
TOTAL SHORT TERM INTEREST	1,029,250	-959,227	70,023	64,021.67	.00	6,001.33	91.4%
753 MISC INTEREST							
00107536 MISC INTEREST OPERATING	5,000	0	5,000	2,870.59	.00	2,129.41	57.4%
TOTAL MISC INTEREST	5,000	0	5,000	2,870.59	.00	2,129.41	57.4%
755 BOND ISSUANCE COSTS							
00107556 BOND ISSUANCE COSTS	50,000	0	50,000	44,246.19	.00	5,753.81	88.5%
TOTAL BOND ISSUANCE COSTS	50,000	0	50,000	44,246.19	.00	5,753.81	88.5%
910 MEMBER BENEFITS							
10910152 TOWN BENEFITS	1,538,603	50,000	1,588,603	1,485,778.22	40,000.00	62,824.78	96.0%
10910300 SCHOOL BENEFITS	2,322,679	0	2,322,679	2,370,886.47	.00	-48,207.47	102.1%
TOTAL MEMBER BENEFITS	3,861,282	50,000	3,911,282	3,856,664.69	40,000.00	14,617.31	99.6%
911 PENSION CONTRIBUTIONS							

FOR 2012 12

ACCOUNTS FOR: 0010 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10911152 PENSIONS CONTRIBUTIONS TOW	5,777,544	0	5,777,544	5,777,544.00	.00	.00	100.0%
10911300 PENSION CONTRIBUTIONS SCHO	2,124,739	0	2,124,739	2,124,739.00	.00	.00	100.0%
TOTAL PENSION CONTRIBUTIONS	7,902,283	0	7,902,283	7,902,283.00	.00	.00	100.0%
914 MEMBER INSURANCE							
10914152 TOWN MEMBER INSURANCE	10,147,427	0	10,147,427	10,063,159.04	.00	84,267.96	99.2%
10914300 SCHOOL MEMBER INSURANCE	16,506,797	0	16,506,797	16,305,265.51	.00	201,531.49	98.8%
TOTAL MEMBER INSURANCE	26,654,224	0	26,654,224	26,368,424.55	.00	285,799.45	98.9%
945 TOWN INSURANCE							
00109456 TOWN INSURANCE	820,810	0	820,810	583,845.25	.00	236,964.75	71.1%
TOTAL TOWN INSURANCE	820,810	0	820,810	583,845.25	.00	236,964.75	71.1%
TOTAL GENERAL FUND	80,699,797	2,969,369	83,669,166	81,410,509.50	554,352.23	1,704,304.27	98.0%

FOR 2012 12

ACCOUNTS FOR: 2700 COMMUNITY PRESERVATION ACT FUN	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
185 COMMUNITY PRESERVATION							
27001856 CPA FUND OPERATING	88,137	0	88,976	73,216.27	.00	15,759.32	82.3%
TOTAL COMMUNITY PRESERVATION	88,137	0	88,976	73,216.27	.00	15,759.32	82.3%
TOTAL COMMUNITY PRESERVATION ACT FUN	88,137	0	88,976	73,216.27	.00	15,759.32	82.3%

FOR 2012 12

ACCOUNTS FOR: 6001 SEWER ENTERPRISE OPERATING	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
440 SEWER							
60014405 SEWER SALARY & WAGES	313,954	4,726	318,680	286,987.91	.00	31,692.09	90.1%
60014406 SEWER OPERATING EXPENSES	1,829,297	0	1,829,297	1,621,744.06	199,495.75	8,057.19	99.6%
TOTAL SEWER	2,143,251	4,726	2,147,977	1,908,731.97	199,495.75	39,749.28	98.1%
710 LONG TERM DEBT							
60710002 INSIDE LIMIT DEPT EQUIP SE	30,000	0	30,000	30,000.00	.00	.00	100.0%
60710005 INSIDE LIMIT SEWER	1,786,353	40,000	1,826,353	1,826,351.02	.00	1.98	100.0%
TOTAL LONG TERM DEBT	1,816,353	40,000	1,856,353	1,856,351.02	.00	1.98	100.0%
750 LONG TERM INTEREST							
60750002 INSIDE LIMIT DEPT EQUIP SE	5,250	0	5,250	5,250.00	.00	.00	100.0%
60750005 INSIDE LIMIT SEWER	379,651	36,711	416,362	416,351.86	.00	10.14	100.0%
TOTAL LONG TERM INTEREST	384,901	36,711	421,612	421,601.86	.00	10.14	100.0%
752 SHORT TERM INTEREST							
60752002 BOND ANTICIPATION INTEREST	20,000	-20,000	0	.00	.00	.00	.0%
TOTAL SHORT TERM INTEREST	20,000	-20,000	0	.00	.00	.00	.0%
755 BOND ISSUANCE COSTS							
60017556 SEWER ENTERPRISE BOND ISSU	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL BOND ISSUANCE COSTS	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL SEWER ENTERPRISE OPERATING	4,369,505	61,437	4,430,942	4,186,684.85	199,495.75	44,761.40	99.0%

FOR 2012 12

ACCOUNTS FOR: 6101 WATER ENTERPRISE FUND - OPERAT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
450 WATER							
61014505 WATER SALARY & WAGES	962,101	14,900	977,001	899,501.56	.00	77,499.44	92.1%
61014506 WATER OPERATING EXPENSES	1,182,244	0	1,182,244	884,460.60	29,175.24	268,608.16	77.3%
TOTAL WATER	2,144,345	14,900	2,159,245	1,783,962.16	29,175.24	346,107.60	84.0%
710 LONG TERM DEBT							
61710017 OUTSIDE LIMIT WATER	607,692	70,000	677,692	677,691.05	.00	.95	100.0%
TOTAL LONG TERM DEBT	607,692	70,000	677,692	677,691.05	.00	.95	100.0%
750 LONG TERM INTEREST							
61750017 OUTSIDE LIMIT WATER	208,731	61,300	270,031	270,025.75	.00	5.25	100.0%
TOTAL LONG TERM INTEREST	208,731	61,300	270,031	270,025.75	.00	5.25	100.0%
752 SHORT TERM INTEREST							
61752002 BOND ANTICIPATION INTEREST	36,125	-36,125	0	.00	.00	.00	.0%
TOTAL SHORT TERM INTEREST	36,125	-36,125	0	.00	.00	.00	.0%
755 BOND ISSUANCE COSTS							
61017556 WATER ENTERPRISE FUND OPE	2,000	0	2,000	.00	.00	2,000.00	.0%
TOTAL BOND ISSUANCE COSTS	2,000	0	2,000	.00	.00	2,000.00	.0%
TOTAL WATER ENTERPRISE FUND - OPERAT	2,998,893	110,075	3,108,968	2,731,678.96	29,175.24	348,113.80	88.8%

FOR 2012 12

ACCOUNTS FOR: 6501 AIRPORT ENTERPRISE FUND - OPER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
482 AIRPORT							
65014825 AIRPORT SALARY & WAGES	415,851	7,613	423,464	379,667.25	.00	43,796.75	89.7%
65014826 AIRPORT OPERATING EXPENSES	2,164,645	0	2,164,645	1,874,026.76	.00	290,618.24	86.6%
TOTAL AIRPORT	2,580,496	7,613	2,588,109	2,253,694.01	.00	334,414.99	87.1%
TOTAL AIRPORT ENTERPRISE FUND - OPER	2,580,496	7,613	2,588,109	2,253,694.01	.00	334,414.99	87.1%

FOR 2012 12

ACCOUNTS FOR: 6601 SOLID WASTE ENTERPRISE FUND -	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
433 SOLID WASTE							
66014335 SOLID WASTE SALARY & WAGES	274,536	4,300	278,836	278,826.98	.00	9.02	100.0%
66014336 SOLID WASTE OPERATING EXPS	811,875	0	811,875	656,195.07	51,480.86	104,199.07	87.2%
TOTAL SOLID WASTE	1,086,411	4,300	1,090,711	935,022.05	51,480.86	104,208.09	90.4%
710 LONG TERM DEBT							
66710002 INSIDE LIMIT DEPT EQUIP SW	124,585	0	124,585	124,583.33	.00	1.67	100.0%
66710006 INSIDE SOLID WASTE	35,000	0	35,000	35,000.00	.00	.00	100.0%
66710016 OUTSIDE LIMIT SOLID WASTE	95,436	0	95,436	95,434.83	.00	1.17	100.0%
TOTAL LONG TERM DEBT	255,021	0	255,021	255,018.16	.00	2.84	100.0%
750 LONG TERM INTEREST							
66750002 INSIDE LIMIT DEPT EQUIP SW	7,613	0	7,613	7,612.50	.00	.50	100.0%
66750006 INSIDE LIMIT SOLID WASTE	2,100	0	2,100	2,100.00	.00	.00	100.0%
66750016 OUTSIDE LIMIT SOLID WASTE	24,478	0	24,478	24,475.14	.00	2.86	100.0%
TOTAL LONG TERM INTEREST	34,191	0	34,191	34,187.64	.00	3.36	100.0%
TOTAL SOLID WASTE ENTERPRISE FUND -	1,375,623	4,300	1,379,923	1,224,227.85	51,480.86	104,214.29	92.4%

FOR 2012 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	92,112,451	3,152,794	95,266,084	91,880,011.44	834,504.08	2,551,568.07	97.3%

** END OF REPORT - Generated by LYNNE BARRETT **

FOR 2012 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0030 SCHOOL OPERATING FUND							
500001 PROFESSIONAL/CERTIFICATED SA	46,274,461	-421,086	45,853,375	45,845,946.96	16,274.21	-8,846.17	100.0%
500002 CLERICAL SALARIES	2,203,682	-14,244	2,189,438	2,189,419.21	.00	18.79	100.0%
500003 CLASSIFIED SALARIES	8,524,031	-927,718	7,596,313	7,570,413.44	16,883.99	9,015.57	99.9%
500004 CONTRACTED SERVICES	15,298,433	956,208	16,254,641	15,816,294.28	438,264.47	82.25	100.0%
500005 SUPPLIES AND MATERIALS	2,168,555	402,013	2,570,568	2,480,762.82	89,572.04	233.14	100.0%
500006 OTHER EXPENSES	754,915	4,827	759,742	650,395.75	76,252.17	33,094.08	95.6%
TOTAL SCHOOL OPERATING FUND	75,224,077	0	75,224,077	74,553,232.46	637,246.88	33,597.66	100.0%
GRAND TOTAL	75,224,077	0	75,224,077	74,553,232.46	637,246.88	33,597.66	100.0%

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