

Essex Finance Committee
June 19, 2014
6:30 pm
Essex Elementary School

Members Present: Ken Riehl, Richard Ross and Jeff Soulard

1. Transfers

See Attached – all transfers approved by unanimous vote.

2. Approve Meeting Minutes

None

3. FY14 Budget Update

See Attached – the Committee discussed the actual revenue and expenses through May 31st. With one month remaining in the fiscal year, it appears revenue will be higher than expected and expenses will be under budget for FY14. We will have a clearer picture of the final numbers for FY14 at our next meeting in July.

4. FY15 Budget Update

None

5. Old Business

None

6. New Business

The Committee discussed the Town's bond rating, which has just been upgraded from AA to AA+ by Standard & Poor's. A copy of the Standard & Poor's report is attached.

7. Public Comment

None

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

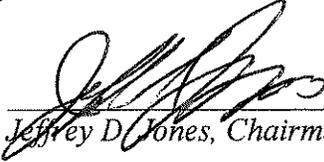
Request for a Line Item Transfer from Account: #1100.2.193.5740.00
Title: Blanket Insurance

1. Amount Requested: **\$8,500.00**
2. To be transferred to Account: #1100.2.193.5240.00
Title: Office Machines
3. The specific purpose the amount requested will be used for:

A system of industrial wire shelving and tubs to provide organized storage for seldom used files in the Town Hall Basement for all Town Hall Departments and the Library.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

We did not know exactly when the basement renovations would be complete.

Date: June 16, 2014 Signed: 
Jeffrey D. Jones, Chairman, Essex Board of Selectmen

Date of meeting 6 / 19 / 14 Vote: Yes _____

Transfer voted in the sum of **\$8,500.00** Transfer disapproved _____

FINANCE COMMITTEE



 Ben Hill

 Jeffrey Soudard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

Request for a Line Item Transfer from Account: #1100.2.449.5314.00
Title: Wastewater Legal

1. Amount Requested: **\$16,500.00**
2. To be transferred to Account: #1100.2.151.5314.00
Title: General Legal
3. The specific purpose the amount requested will be used for: *General Legal expenses.*
4. This expenditure is extraordinary and/or unforeseen for the following reasons:
General Legal expenses were higher than expected due to unanticipated cases that occurred after budget season.

Date: June 3, 2014

Signed:  _____

Date of meeting 6/19/14

Vote: Yes No

Transfer voted in the sum of \$16,500

Transfer disapproved _____

FINANCE COMMITTEE



Dan Field

Jeffrey Seward

BSE 33
45
①

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred. Please submit only one copy.

To: Finance Committee - Town of Essex

1100.1.210.5141.00

Title: Holiday OT

1. Amount Requested: \$3,000.

1100.1.210.5133.00

Title: Incidental OT

2. To be transferred to Account:

3. The specific purpose the amount requested will be used for:

pay overtime.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Requirements of Certification + System training have increased need for OT.

Date: 6/5/2014 Signed: [Signature]

Date of meeting 6/19/14

Vote: [checked] Yes _____ No

Transfer voted in the sum of \$ 3000.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
[Signature]
Jeffrey Souland

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred. Please submit only one copy.

To: Finance Committee – Town of Essex

1100. 1. 210. 5120. 00

Title: Matron

1. Amount Requested: \$ 60.84

1100. 1. 210. 5193. 00

Title: Ambulance Training

2. To be transferred to Account:

3. The specific purpose the amount requested will be used for:

pay invoice.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

EXPENSES exceeded budgeted amount.

Date: 5/8/14

Signed: [Signature]

Date of meeting 6 / 19 / 14

Vote: Yes No

Transfer voted in the sum of \$60.84

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Soudard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

- To: Finance Committee – Town of Essex 1100.2 210. 5341.00
1. Amount Requested: \$1700. Title: Police Telephone
2. To be transferred to Account: 1100.2.210. 5420.00
3. The specific purpose the amount requested will be used for: Title: Office Supplies
4. *paying invoices.*
This expenditure is extraordinary and/or unforeseen for the following reasons:
Expenses exceeded budgeted amount.

Date: 6/5/2014 Signed: *[Signature]*

Date of meeting 6/19/14 Vote: Yes No

Transfer voted in the sum of \$ 400 Transfer disapproved _____

FINANCE COMMITTEE

[Signature]

[Signature]

Jeffrey Soudard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred. Please submit only one copy.

- To: Finance Committee – Town of Essex 1100.2.210.5343.00
- 1. Amount Requested: 46.92 Title: Bayfern Radio
- 2. To be transferred to Account: 1100.2.210.5420.00
- 3. The specific purpose the amount requested will be used for: Title: Office Supplies
- 4. This expenditure is extraordinary and/or unforeseen for the following reasons:
Printer Cartridges
Expenses exceeded budgeted amount.

Date: 5/8/14 Signed: [Signature]

Date of meeting 6/19/14 Vote: _____ Yes _____ No

Transfer voted in the sum of \$ 46.92 Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Sowlard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

- To: Finance Committee – Town of Essex
1. Amount Requested: \$ 377.00 1100.2.210.5710.00
Title: Police Travel
2. To be transferred to Account: 1100.2.210.5596.00
Title: Police Uniforms
3. The specific purpose the amount requested will be used for:
4. This expenditure is extraordinary and/or unforeseen for the following reasons:
Pay invoice.
Expenses exceeded budgeted amount.

Date: 6/11/14 Signed: [Signature]

Date of meeting 6/19/14 Vote: Yes No
Transfer voted in the sum of \$ 377.00 Transfer disapproved _____

FINANCE COMMITTEE

[Signature] _____

Jeffrey Souldard _____

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

1100. 2. 220, 5250. 00

Title: Equipment Repair + Maint.

1. Amount Requested: \$250.

1100. 2. 220, 5341. 00

Title: Fire Telephone

2. To be transferred to Account:

3. The specific purpose the amount requested will be used for:

Pay phone bills.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Expenses exceeded budgeted amount.

Date: 6/11/14

Signed: 

Date of meeting 6/19/14

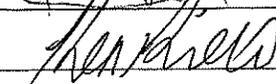
Vote: Yes No

Transfer voted in the sum of \$ 250.00

Transfer disapproved _____

FINANCE COMMITTEE





Jeffrey Souland

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred. Please submit only one copy.

To: Finance Committee – Town of Essex

1100.2.220.5251.00
Title: Forest Fire Equipment

1. Amount Requested: \$ 300.

1100.2.220.5342.00
Title: Radio Pager

2. To be transferred to Account:

3. The specific purpose the amount requested will be used for:

pay invoice.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Expenses exceeded budget,

Date: 6/11/14

Signed: 

Date of meeting 6/19/14

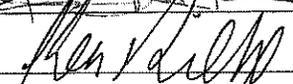
Vote: Yes No

Transfer voted in the sum of \$ 300

Transfer disapproved _____

FINANCE COMMITTEE





Jeffrey Souland

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex *1100.2.220.5581.00*
Fire Prevention

1. Amount Requested: *\$600.* Title:
2. To be transferred to Account: *1100.2.220.5480.00*
Title: *Vehicle Fuel*

3. This will be used to *pay invoices.*

4. This expenditure is extraordinary and/or unforeseen for the following reasons:
Expenses exceeded budgeted amount.

Date: *6/12/14* Signed: *[Signature]*

Date of meeting *6/19/14* Vote: Yes No

Transfer voted in the sum of *\$600.00* Transfer disapproved _____

FINANCE COMMITTEE

[Signature]

Jeffrey Souldard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

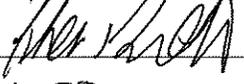
- To: Finance Committee – Town of Essex 1100.2.231.5317.00
1. Amount Requested: \$600. Title: 3rd Party BILLING
2. To be transferred to Account: 1100.2.231.5735.00
3. The specific purpose the amount requested will be used for: Title: AFFILIATION & LICENSE FEE
maintenance & Software Fees
4. This expenditure is extraordinary and/or unforeseen for the following reasons:
Invoices surpassed budgeted amount.

Date: 5/20/14 Signed: 

Date of meeting 6/19/14 Vote: Yes No
Transfer voted in the sum of \$600.00 Transfer disapproved _____

FINANCE COMMITTEE





 Jeffrey Souldard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

- To: Finance Committee – Town of Essex
Title: *1100.2.231.5317.00
3rd Party Billing*
- 2. To be transferred to Account: *1100.2.231.5192.00*
Title: **Ambulance Training Expenses** *Amount \$130.00*
- 3. The specific purpose the amount requested will be used for:
Pay training invoice.
- 4. This expenditure is extraordinary and/or unforeseen for the following reasons:
Invoices surpass budgeted amount.

Date: *5/19/14* Signed: 

Date of meeting *6/19/14* Vote: Yes No
Transfer voted in the sum of \$ *130.00* Transfer disapproved _____

FINANCE COMMITTEE



Jeffrey Souland

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

1100.1.295.5111.0

Title: **Harbormaster Deputy Salary**

1. Amount Requested: **\$1300.00**

1100.1.295.5120.00

Title: **Harbormaster Assistants Salaries**

3. The specific purpose the amount requested will be used for:

Pay assistant harbormasters for the rest of the fiscal year.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Assistant harbormasters have been covering more shifts than expected.

|

Date: **6/19/14**

Signed: _____



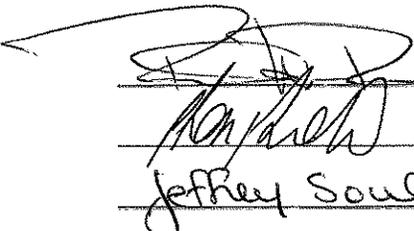
Date of meeting **6 / 19 / 14**

Vote: Yes No

Transfer voted in the sum of **\$ 1300.00**

Transfer disapproved _____

FINANCE COMMITTEE



Jeffrey Souldard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfer voted BEFORE any expenditure is incurred.

Please submit only one copy.

To: Finance Committee – Town of Essex

1100. 2. 295. 5310. 00
Title: Drug + Alcohol Testing

1. Amount Requested: \$19.81

2. To be transferred to Account:

1100. 2. 295. 5700. 00
Title: Incidental Expenses

3. The specific purpose the amount requested will be used for:

Pay Harbor Master dues.

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

Expenses were more than budgeted amount,

Date: 6/5/14 Signed: Paul J. [Signature]

Date of meeting 6/19/14

Vote: Yes No

Transfer voted in the sum of \$19.81

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Ben [Signature]
Jeffrey Sowlard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.2.420.5245.00

Title Highway/Bridge Repair

1. Amount Requested \$ 350.00 ^{per DPW}
~~300.00~~

2. To be transferred to account # 1100.2.420.5410.00

Title Highway/Fuel

3. Purpose the amount requested will be used for: Cover fuel bills for the remainder
of FY 2014

4. This expenditure is extraordinary and/or unforeseen for the following reasons: _____
High cost of diesel to fill our diesel tank.

Date: 6/3/2014

Signed: [Signature]

Department: Highway

Date of meeting 6/19/14

Vote: Yes No

Transfer voted in the sum of \$ 350.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Seward

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.2.420.5245.00

Title Bridge Repair

1. Amount Requested \$ 1,500.00

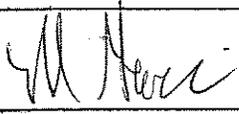
2. To be transferred to account # 1100.2.420.5480.00

Title Truck Expense

3. Purpose the amount requested will be used for: Pay the remaining bills for
Fiscal Year 2014.

4. This expenditure is extraordinary and/or unforeseen for the following reasons: _____
More than normal truck repairs needed, specifically \$1,000.
tail gate repair.

Date: 5 / 29 / 2014

Signed: 

Department: Highway

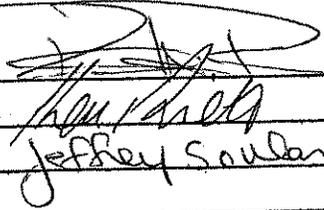
Date of meeting 6 / 19 / 14

Vote: Yes No

Transfer voted in the sum of \$ 1500.00

Transfer disapproved _____

FINANCE COMMITTEE


Jeffrey Souldard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.2.430.5290.00

Title Trash Contract

1. Amount Requested \$ 1,500.00

2. To be transferred to account # 1100.2.430.5295.00

Title Recycling

3. Purpose the amount requested will be used for: Pay remaining bills for this FY 2014.

4. This expenditure is extraordinary and/or unforeseen for the following reasons: More hauling than normal

Date: 5 / 29 / 2014

Signed: 

Department: Transfer Station

Date of meeting 6 / 19 / 14

Vote: Yes No

Transfer voted in the sum of \$ 1500.00

Transfer disapproved _____

FINANCE COMMITTEE


Jeffrey Souldard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 1100.2.491.5210.00

Title Cemetery/Electricity

1. Amount Requested \$ 59.48

2. To be transferred to account # 1100.2.491.5245.00

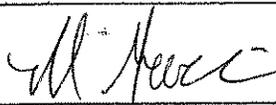
Title Cemetery/Repair & Maintenance

3. Purpose the amount requested will be used for: to cover bills for remainder of FY 2014

4. This expenditure is extraordinary and/or unforeseen for the following reasons: _____

Gas for mowers.

Date: 6 / 3 / 2014

Signed: 

Department: Cemetery

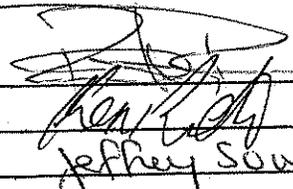
Date of meeting 6 / 19 / 14

Vote: Yes No

Transfer voted in the sum of \$ 59.48

Transfer disapproved _____

FINANCE COMMITTEE


Jeffrey Soudard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.512.5710.00

Title Travel

1. Amount Requested \$ 351.00

2. To be transferred to account # 1100.2.512.5318.00

Title Water Testing

3. Purpose the amount requested will be used for:

Beach water testing

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

retesting of swim areas due to high bacteria count & surface water testing of Chelacio lake due to neighborhood complaints. the complaint testing wasn't in funding for this year.

Date 06/03/14

Signed Elaine Wzmy

Department BOH

Date of meeting 6/19/14

vote: Yes No

Transfer voted in the sum of \$ 351.00

Transfer disapproved _____

FINANCE COMMITTEE

Jeffrey Soudard

Jeffrey Soudard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 6150.2.000.5533.00

Title Water Chemicals

1. Amount Requested \$ 1,500.00

2. To be transferred to account # 6150.2.000.5480.00

Title Water Truck Expense

3. Purpose the amount requested will be used for: Repairs to pass inspection

4. This expenditure is extraordinary and/or unforeseen for the following reasons: _____

Vehicle needed repair to pass inspection

Date: 6/2/2014

Signed: [Signature]

Department: Water

Date of meeting 6/19/14

Vote: Yes No

Transfer voted in the sum of \$ 1500.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Sowlard

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT# 6250.2.000.5535.00

Title Sewer Maintenance

1. Amount Requested \$ 1,000.00

2. To be transferred to account # 6250.2.000.5480.00

Title Sewer Truck Expense

3. Purpose the amount requested will be used for: Repairs to pass inspection

4. This expenditure is extraordinary and/or unforeseen for the following reasons: Vehicle needed repair to pass inspection

Date: 6 / 2 / 2014

Signed: [Signature]

Department: Sewer

Date of meeting 6/19/14

Vote: Yes No

Transfer voted in the sum of \$ 1500.00

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Souland

REQUEST FOR A LINE ITEM TRANSFER

Requests are to be made and transfers voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

REQUEST FOR A LINE ITEM TRANSFER FROM ACCOUNT # 1100.2.512.5710.00

Title Travel

1. Amount Requested \$500 -

2. To be transferred to account # 1100.2.512.5317.00

Title Contracted Services

3. Purpose the amount requested will be used for:

Cover temporary food event inspections at night + on weekends

4. This expenditure is extraordinary and/or unforeseen for the following reasons:

increase in number of events + participants

Date 6/19/14

Signed Elaine Wagon

Department BOH

Date of meeting 6/19/14

vote: Yes No

Transfer voted in the sum of \$ 500.00

Transfer disapproved

FINANCE COMMITTEE

Jeffrey Soudland
Jeffrey Soudland

REQUEST FOR A TRANSFER FROM THE RESERVE FUND

Requests are to be made and transfer voted BEFORE any expenditure is incurred.
Please submit only one copy.

To: Finance Committee – Town of Essex

Request for a Transfer from the **RESERVE FUND**

Request is hereby made for the following transfer from the Reserve Fund in accordance with Chapter 40, § 6 of M.G.L.

- 1. Amount Requested: \$ 11.60
- 2. To be transferred to Account: 1100.1.145.512.00
Title: Collector Clerical
- 3. The specific purpose the amount requested will be used for:
fully funding 6/30/14 pay due

- 4. This expenditure is extraordinary and/or unforeseen for the following reasons:
WEEK split/Rounding

Date: 6/18/14 Signed: Virginia Antell
Treasurer/Tax Collector

Date of meeting 6/19/14 Vote: Yes No
Transfer voted in the sum of 11.60 Transfer disapproved _____

FINANCE COMMITTEE

[Signature] _____

Jeffrey Soudard _____

(RPT-1)

REQUEST FOR A TRANSFER FROM THE RESERVE FUND

Requests are to be made and transfers voted BEFORE any expenditure is incurred. Please submit only one copy.

To: FINANCE COMMITTEE, Town of Essex:

Request is hereby made for the transfer from the Reserve Fund in accordance with Chapter 40, Section 6 of the M.G.L.

1. Amount Requested \$ 52,103.09 2. Balance in the account \$ (52,103.09)

3. To be transferred to account # 1100 - 1.423.5130 O.T. \$11,689.28
" - " - 5292 - Contractors + 6,564.25
" - " - 5580 - Expenses \$33,849.56

Title Snow + Ice

4. The specific purpose the amount requested will be used for:
to cover overdraft previously approved
under MGL Ch 44 831D by Board of Selectmen
and Finance Committee

5. This expenditure is extraordinary and/or unforeseen for the following reasons:
unpredictable winter

Date 6/19/2014

Signed Royanne Theri

Department Town Accountant

Date of meeting 6/19/14

vote: Yes No

Transfer voted in the sum of \$ 52103.09

Transfer disapproved _____

FINANCE COMMITTEE

[Signature]
Jeffrey Soudard

Town of Essex
General Local Receipts

6/2/2014/rftieri/Page 1

Sch A Town of Essex Line # Budgeted General Fund Revenue	Actual FY08	Actual FY09	Actual FY10	Actual FY11	Actual FY12	Actual FY13	Budget FY14	Actual thru 5/31/2014 FY14
Intergov Rec State Cherry Sheet								
Veterans' Abatements	\$ 4,938	4,575	6,100	11,605	1,004	16,985	6,717	9,184
Elderly Abatements	1,506	507			-	1,506		941
State Land	1,894	2,030	1,830	7,955	8,239	8,242	8,242	7,704
Police Career Incentive	18,541	19,287	3,632	2,718			-	-
Veterans' Benefits	6,112	11,866	7,483	20,798	16,964	7,720	9,604	-
Additional Assistance	33,828	30,532						
Lottery/Unrestricted Gen'l Govt Aid F1	270,890	244,493	215,716	207,087	207,087	207,087	207,087	194,316
Total Cherry Sheet Receipts	337,709	313,290	234,761	250,163	233,294	241,540	231,650	212,145
Local Receipts								
Excise								
1 Motor Vehicle Excise	\$ 547,112	486,357	513,362	510,255	470,445	513,402	485,000	529,613
2 Meals Tax							40,000	33,097
2 Hotel Room Tax	5,389	6,087	5,671	6,151	5,840	9,647	8,000	21,222
2 Boat Excise	6,418	4,182	6,927	5,154	2,213	5,580	5,500	3,059
Penalties & Interest								
3 Penalty/ Int. on Prop. Tax	35,674	64,209	35,615	35,724	38,719	28,347	28,000	25,470
3 Penalty/ Int. on Tax Title and Deferred	431	21	2,430	1,210	4,831	34,424	4,800	-
3 Penalty/ Int. on Excise	6,778	8,320	7,372	6,075	6,712	6,918	6,700	5,062
10 Municipal Lien Fees	3,050	3,550	3,750	4,000	3,900	4,650	3,900	2,925
Fees								
10 RMV Fees	13,033	9,925	9,235	8,163	6,840	6,270	6,800	16,188
10 Board of Appeals Fees	300	600	100	300	650	600	500	600
10 Police Detail & COBRA Adm Fees	4,403	3,361	12,820	11,000	10,204	4,018	4,500	6,054
10 Planning Board Fees	4,160	6,850	1,270	4,441	2,000	9,781	4,000	3,550
10 DPW Fees	5,705	9,230	465	570		845	500	-
10 Board of Health Title 5 Fees					5,420	8,195	5,200	8,400
10 Other Fees	7,326	11,595	15,094	13,329	2,618	2,930	2,600	1,838
8 Trash Removal Fees	96,145	100,973	99,168	144,152	142,056	162,270	160,000	157,437
Licenses and Permits								
17 License Board	23,192	23,944	23,812	23,695	24,684	23,633	25,000	24,265
17 Town Clerk (Dog Licenses, Fish & Fo	1,327	1,147	1,040	2,726	8,212	6,934	3,000	6,783

Town of Essex
General Local Receipts

6/2/2014/rffieri/Page 2

Sch A Town of Essex	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual thru
Line # Budgeted General Fund Revenue	FY08	FY09	FY10	FY11	FY12	FY13	FY14	5/31/2014 FY14
17 Clam Licenses	32,539	40,497	36,819	24,441	22,075	21,747	22,000	18,031
17 Mooring Permits	22,815	26,523	24,705	27,603	29,482	32,668	30,000	30,825
17 Board of Health Lic & Permits	24,008	20,388	21,838	21,892	27,156	22,034	27,000	21,491
17 Building Permits	37,984	26,108	46,656	40,197	39,720	72,930	70,000	44,867
17 Electrical Permits	5,245	2,670	8,540	8,607	14,222	12,831	9,500	12,543
17 Fire Permits	5,910	7,155	6,990	9,025	10,210	11,484	9,000	9,844
17 Firearms Permits	1,363	675	588	1,463	1,175	1,838	1,500	2,213
Fines								
19 Parking Ticket Fines	10,501	11,225	6,706	5,115	12,200	9,330	11,000	6,370
19 Non Criminal Disposition Fines					2,300	4,530	2,000	2,700
19 Court Fines	6,100	2,610	2,385	935	1,965	1,250	2,000	2,583
11 Conomo Point Rentals	107,637	107,661	111,715	110,141	319,740	573,188	300,000	516,899
Other Rentals				9,536	10,566	420	-	416
20 Interest Income	54,809	17,268	8,851	7,385	6,849	7,812	7,000	7,042
Interest Income on Sale of Real Estate Fund						1,327	9,000	17,513
Sub total Total Local Revenues	\$ 1,069,354	\$ 1,003,131	1,013,924	1,043,285	1,233,004	1,601,833	1,294,000	1,538,900
21 Non Budgeted - One Time Revenues:								
Medicare Part D	\$ 76	14,326	12,947	26,889	14,284	11,498	10,000	
Miscellaneous	1,392	727	1,972	4,430	233	7,296		713
National Grid - undervalued Pers Prop	2,347							
State Reimbursement - E911			859	6,332	-			
Sale of Surplus Property					2,800	1,246		1,533
FEMA - Storms	22,527			28,980	5,094	1,275	26,000	26,881
Tax Title Revenue	14,971	42,931	-					
Total Non Budgeted	41,313	57,984	15,778	66,631	22,411	21,315	36,000	29,127
Sub total Total Local & Non Bgtd Rev	\$ 41,313	1,061,115	1,029,702	1,109,916	1,255,415	1,623,148	1,330,000	1,568,027
22 Property Rent - Movie		150,000	40,300					
Total Local Receipts		1,211,115	1,070,002	1,109,916	1,255,415	1,623,148	1,330,000	1,568,027

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.114.5119.00	Moderator Stipend	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.114.5580.00	Moderator Expense	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	100.00%
	Dept: Moderator - 114	\$120.00	\$0.00	\$120.00	\$0.00	\$100.00	\$20.00	\$0.00	\$20.00	16.67%
1100.1.122.5111.00	Selectmen Admin Asst Salary	\$54,251.00	\$0.00	\$54,251.00	\$5,196.45	\$48,846.63	\$5,404.37	\$0.00	\$5,404.37	9.96%
1100.1.122.5119.00	Selectmen Stipend	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
1100.1.122.5120.00	Selectmen Temporary Salary	\$1,015.00	\$0.00	\$1,015.00	\$0.00	\$0.00	\$1,015.00	\$0.00	\$1,015.00	100.00%
1100.1.122.5190.00	Sick/Vac Payout - Retiring Employees	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$0.00	\$5,500.00	\$0.00	\$5,500.00	100.00%
1100.2.122.5312.00	Selectmen Procurement/Advertising	\$1,200.00	\$376.91	\$1,576.91	\$0.00	\$1,576.91	\$0.00	\$0.00	\$0.00	0.00%
1100.2.122.5323.00	Town Meeting Audio/Visual Services	\$3,500.00	\$0.00	\$3,500.00	\$863.20	\$863.20	\$2,636.80	\$0.00	\$2,636.80	75.34%
1100.2.122.5324.00	Town Events	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
1100.2.122.5420.00	Selectmen Office Supplies	\$900.00	\$0.00	\$900.00	\$0.00	\$879.07	\$20.93	\$0.00	\$20.93	2.33%
1100.2.122.5730.00	Selectmen Dues & Meetings	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,585.79	\$414.21	\$0.00	\$414.21	20.71%
1100.3.122.5305.11	A1/11-15-10FTM Town Bldg Feasibility Study	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
1100.4.122.5305.14	A3/11-18-13FTM Federal Channel Study	\$0.00	\$30,000.00	\$30,000.00	\$6,715.00	\$7,480.00	\$22,520.00	\$0.00	\$22,520.00	75.07%
1100.4.122.5306.12	A11/11-14-11FTM Conomo Pt Appraisals	\$0.00	\$13,850.00	\$13,850.00	\$12,000.00	\$12,000.00	\$1,850.00	\$0.00	\$1,850.00	13.36%
1100.4.122.5307.14	A6/11-18-13FTM Public Safety Committee-Consultant	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
1100.4.122.5346.14	A5/11-18-13FTM Promote Town Resources	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$4,900.00	\$100.00	\$0.00	\$100.00	2.00%
1100.4.122.5420.08	A2707ATM Historic Records Preservation	\$0.00	\$2,055.33	\$2,055.33	\$0.00	\$314.01	\$1,741.32	\$0.00	\$1,741.32	84.72%
1100.4.122.5700.12	A18/11-14-11FTM Town Costs for Events	\$0.00	\$3,833.76	\$3,833.76	\$0.00	\$2,261.97	\$1,571.79	\$0.00	\$1,571.79	41.00%
	Dept: Selectmen - 122	\$71,466.00	\$65,116.00	\$136,582.00	\$24,774.65	\$83,707.58	\$52,874.42	\$0.00	\$52,874.42	38.71%
1100.1.129.5110.00	Town Admin Salary	\$118,296.00	\$0.00	\$118,296.00	\$11,331.00	\$106,511.40	\$11,784.60	\$0.00	\$11,784.60	9.96%
1100.1.129.5190.00	Sick Leave Buyback	\$3,034.00	\$0.00	\$3,034.00	\$0.00	\$0.00	\$3,034.00	\$0.00	\$3,034.00	100.00%
1100.2.129.5300.00	Town Admin Seminar Fees	\$750.00	\$0.00	\$750.00	\$245.00	\$665.00	\$85.00	\$0.00	\$85.00	11.33%
1100.2.129.5580.00	Town Admin Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$96.24	\$903.76	\$0.00	\$903.76	90.38%
1100.2.129.5710.00	Town Admin Travel	\$2,000.00	\$0.00	\$2,000.00	\$474.92	\$1,678.79	\$321.21	\$0.00	\$321.21	16.06%
1100.2.129.5730.00	Town Admin Dues & Memberships	\$800.00	\$0.00	\$800.00	\$0.00	\$463.16	\$336.84	\$0.00	\$336.84	42.11%
	Dept: Town Administrator - 129	\$125,880.00	\$0.00	\$125,880.00	\$12,050.92	\$109,414.59	\$16,465.41	\$0.00	\$16,465.41	13.08%
1100.2.131.5580.00	Fin Comm Expenses	\$410.00	\$0.00	\$410.00	\$0.00	\$155.00	\$255.00	\$0.00	\$255.00	62.20%
1100.2.131.5785.00	Fin Comm Reserve Fund	\$85,000.00	(\$2,000.00)	\$83,000.00	\$0.00	\$0.00	\$83,000.00	\$0.00	\$83,000.00	100.00%
	Dept: Finance Committee - 131	\$85,410.00	(\$2,000.00)	\$83,410.00	\$0.00	\$155.00	\$83,255.00	\$0.00	\$83,255.00	99.81%
1100.1.135.5110.00	Town Accountant Salary	\$39,033.00	\$0.00	\$39,033.00	\$3,738.75	\$35,144.25	\$3,888.75	\$0.00	\$3,888.75	9.96%
1100.1.135.5112.00	Town Accountant Clerical	\$5,363.00	\$0.00	\$5,363.00	\$405.30	\$3,566.64	\$1,796.36	\$0.00	\$1,796.36	33.50%
1100.2.135.5300.00	Town Acct Seminar Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$135.00	\$165.00	\$0.00	\$165.00	55.00%
1100.2.135.5301.00	Audit & GASB: Professional Services	\$37,100.00	\$0.00	\$37,100.00	\$0.00	\$37,100.00	\$0.00	\$0.00	\$0.00	0.00%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.135.5302.00	Software Support Fee	\$10,800.00	\$0.00	\$10,800.00	\$0.00	\$10,463.73	\$336.27	\$0.00	\$336.27	3.11%
1100.2.135.5341.00	Town Acct Telephone	\$425.00	\$0.00	\$425.00	\$33.18	\$328.44	\$96.56	\$0.00	\$96.56	22.72%
1100.2.135.5420.00	Town Acct Office Supplies	\$850.00	\$0.00	\$850.00	\$19.11	\$720.73	\$129.27	\$0.00	\$129.27	15.21%
1100.2.135.5710.00	Town Acct Travel	\$300.00	\$0.00	\$300.00	\$0.00	\$119.21	\$180.79	\$0.00	\$180.79	60.26%
1100.2.135.5730.00	Town Acct Dues & Memberships	\$100.00	\$0.00	\$100.00	\$0.00	\$80.00	\$20.00	\$0.00	\$20.00	20.00%
1100.4.135.5100.13	A21/13ATM AFSCME Labor Contract	\$0.00	\$744.00	\$744.00	\$0.00	\$0.00	\$744.00	\$0.00	\$744.00	100.00%
1100.4.135.5101.13	A22/13ATM EPBA Police Labor Contract	\$0.00	\$383.00	\$383.00	\$0.00	\$0.00	\$383.00	\$0.00	\$383.00	100.00%
	Dept: Town Accountant - 135	\$94,271.00	\$1,127.00	\$95,398.00	\$4,196.34	\$87,658.00	\$7,740.00	\$0.00	\$7,740.00	8.11%
1100.1.141.5112.00	Assessors Clerical	\$38,952.00	\$0.00	\$38,952.00	\$3,678.91	\$34,305.74	\$4,646.26	\$0.00	\$4,646.26	11.93%
1100.1.141.5119.00	Assessor Stipend	\$14,574.00	\$0.00	\$14,574.00	\$1,214.49	\$13,359.39	\$1,214.61	\$0.00	\$1,214.61	8.33%
1100.1.141.5120.00	Assessor Junior Clerk	\$10,632.00	\$0.00	\$10,632.00	\$244.32	\$2,728.24	\$7,903.76	\$0.00	\$7,903.76	74.34%
1100.2.141.5301.00	Software Support	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1100.2.141.5302.00	Assessment Aids	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1100.2.141.5303.00	Mapping	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$22,000.00	\$5,000.00	\$0.00	\$5,000.00	18.52%
1100.2.141.5304.00	Bookbinding	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1100.2.141.5305.00	Assessor Consulting Services	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$24,000.00	\$6,000.00	\$0.00	\$6,000.00	20.00%
1100.2.141.5314.00	Assessor Legal Exp	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.141.5341.00	Assessor Telephone	\$525.00	\$0.00	\$525.00	\$33.92	\$339.24	\$185.76	\$0.00	\$185.76	35.38%
1100.2.141.5420.00	Assessor Office Supplies	\$2,000.00	\$0.00	\$2,000.00	\$98.00	\$1,556.77	\$443.23	\$0.00	\$443.23	22.16%
1100.2.141.5580.00	Assessor Expenses	\$300.00	\$0.00	\$300.00	\$0.00	\$63.80	\$236.20	\$0.00	\$236.20	78.73%
1100.2.141.5730.00	Assessor Dues & Memberships	\$300.00	\$0.00	\$300.00	\$0.00	\$245.00	\$55.00	\$0.00	\$55.00	18.33%
1100.4.141.5960.00	A33/14ATM Transfer to FY13 Overlay Account	\$0.00	\$81,205.00	\$81,205.00	\$0.00	\$0.00	\$81,205.00	\$0.00	\$81,205.00	100.00%
1100.5.141.5420.00	Enc Office Supplies	\$0.00	\$85.40	\$85.40	\$0.00	\$85.40	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Assessors - 141	\$132,283.00	\$81,290.40	\$213,573.40	\$6,769.64	\$100,183.58	\$113,389.82	\$0.00	\$113,389.82	53.09%
1100.1.145.5110.00	Treasurer/Collector Salary	\$69,592.00	\$0.00	\$69,592.00	\$6,665.90	\$62,659.46	\$6,932.54	\$0.00	\$6,932.54	9.96%
1100.1.145.5112.00	Collector Clerical	\$42,000.00	\$420.00	\$42,420.00	\$4,062.60	\$38,188.44	\$4,231.56	\$0.00	\$4,231.56	9.98%
1100.1.145.5190.00	Sick Leave Buyback	\$982.00	\$10.00	\$992.00	\$0.00	\$0.00	\$992.00	\$0.00	\$992.00	100.00%
1100.1.145.5194.00	Ch 41 Sec108P Treasurer stipend (A12/11-3-08FTM)	\$1,000.00	\$0.00	\$1,000.00	\$96.15	\$903.81	\$96.19	\$0.00	\$96.19	9.62%
1100.2.145.5240.00	Treas/Coll Copy Machine Exp	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1100.2.145.5300.00	Treas/Coll Seminar Fees	\$700.00	\$0.00	\$700.00	\$0.00	\$530.76	\$169.24	\$0.00	\$169.24	24.18%
1100.2.145.5307.00	Payroll Processing	\$6,500.00	\$0.00	\$6,500.00	\$503.60	\$4,833.70	\$1,666.30	\$0.00	\$1,666.30	25.64%
1100.2.145.5313.00	Financial Advisory Services	\$2,575.00	\$0.00	\$2,575.00	\$1,500.00	\$2,500.00	\$75.00	\$0.00	\$75.00	2.91%
1100.2.145.5314.00	Collector Legal Exp	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$1,203.89	\$3,796.11	\$0.00	\$3,796.11	75.92%
1100.2.145.5315.00	Tax Title Exp	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$450.00	\$4,550.00	\$0.00	\$4,550.00	91.00%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.145.5316.00	Bank Fee	\$1,200.00	\$0.00	\$1,200.00	\$89.50	\$877.75	\$322.25	\$0.00	\$322.25	26.85%
1100.2.145.5341.00	Treas/Coil Telephone	\$600.00	\$0.00	\$600.00	\$36.37	\$365.17	\$234.83	\$0.00	\$234.83	39.14%
1100.2.145.5344.00	Treas/Coil Postage	\$10,050.00	\$0.00	\$10,050.00	\$21.12	\$7,305.44	\$2,744.56	\$0.00	\$2,744.56	27.31%
1100.2.145.5420.00	Treas/Coil Office Supplies	\$5,000.00	\$0.00	\$5,000.00	\$1.00	\$4,091.60	\$908.40	\$0.00	\$908.40	18.17%
1100.2.145.5710.00	Treas/Coil Travel	\$1,000.00	\$0.00	\$1,000.00	\$51.42	\$523.42	\$476.58	\$0.00	\$476.58	47.66%
1100.2.145.5730.00	Treas/Coil Dues & Memberships	\$400.00	\$0.00	\$400.00	\$0.00	\$240.00	\$160.00	\$0.00	\$160.00	40.00%
1100.2.145.5782.00	Interest due on Property Tax Abatements (ATB)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1100.4.145.5962.00	A28/14ATM 3 Special Purpose Stabilization Funds	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1100.4.145.5966.00	A11/11-16-13STM OPEB Trust	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.145.5315.00	Prior Year Encumbrance Tax Title Legal Exp	\$0.00	\$2,767.16	\$2,767.16	\$75.00	\$2,667.22	\$99.94	\$0.00	\$99.94	3.61%
	Dept: Treasurer - 145	\$152,849.00	\$21,197.16	\$174,046.16	\$13,102.66	\$142,340.66	\$31,705.50	\$0.00	\$31,705.50	18.22%
1100.2.151.5314.00	Legal Expense	\$60,000.00	\$0.00	\$60,000.00	\$8,767.50	\$48,229.94	\$11,770.06	\$0.00	\$11,770.06	19.62%
1100.2.151.5314.43	Legal Expense - Conomo Point	\$250,000.00	\$150,000.00	\$400,000.00	\$14,006.62	\$249,497.20	\$150,502.80	\$0.00	\$150,502.80	37.63%
	Dept: Legal - 151	\$310,000.00	\$150,000.00	\$460,000.00	\$22,774.12	\$297,727.14	\$162,272.86	\$0.00	\$162,272.86	35.28%
1100.1.152.5110.00	Personnel Officer Salary	\$13,144.00	\$0.00	\$13,144.00	\$1,259.00	\$11,834.60	\$1,309.40	\$0.00	\$1,309.40	9.96%
1100.2.152.5560.00	Personnel Bd. Expenses	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: Personnel - 152	\$13,644.00	\$0.00	\$13,644.00	\$1,259.00	\$11,834.60	\$1,809.40	\$0.00	\$1,809.40	13.26%
1100.2.153.5302.00	Melrose IT Hosting	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$3,647.50	\$2,652.50	\$0.00	\$2,652.50	42.10%
1100.2.153.5317.00	Town Website Support/Maintenance	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$4,320.00	\$180.00	\$0.00	\$180.00	4.00%
1100.2.153.5345.00	Internet Service	\$3,000.00	\$0.00	\$3,000.00	\$77.94	\$849.35	\$2,150.65	\$0.00	\$2,150.65	71.69%
1100.2.153.5347.00	Notification System Support	\$5,000.00	\$0.00	\$5,000.00	\$1,127.50	\$4,510.00	\$490.00	\$0.00	\$490.00	9.80%
1100.2.153.5580.00	Network Equip & Maint	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Computer Network - 153	\$22,800.00	\$0.00	\$22,800.00	\$1,205.44	\$17,326.85	\$5,473.15	\$0.00	\$5,473.15	24.01%
1100.4.155.5317.08	A6/07FTM Town Website	\$0.00	\$1,533.10	\$1,533.10	\$0.00	\$0.00	\$1,533.10	\$0.00	\$1,533.10	100.00%
	Dept: Computer Network, old articles - 155	\$0.00	\$1,533.10	\$1,533.10	\$0.00	\$0.00	\$1,533.10	\$0.00	\$1,533.10	100.00%
1100.1.161.5110.00	Town Clerk Salary	\$55,981.00	\$0.00	\$55,981.00	\$5,362.15	\$50,404.21	\$5,576.79	\$0.00	\$5,576.79	9.96%
1100.1.161.5116.00	Town Clerk - Temporary Help	\$153.00	\$0.00	\$153.00	\$0.00	\$0.00	\$153.00	\$0.00	\$153.00	100.00%
1100.2.161.5192.00	Training Expense	\$900.00	\$0.00	\$900.00	\$0.00	\$471.46	\$428.54	\$0.00	\$428.54	47.62%
1100.2.161.5240.00	Town Clerk Copy Machine	\$800.00	\$0.00	\$800.00	\$31.09	\$602.92	\$197.08	\$0.00	\$197.08	24.64%
1100.2.161.5420.00	Town Clerk Office Supplies	\$725.00	\$0.00	\$725.00	\$104.40	\$399.57	\$325.43	\$0.00	\$325.43	44.89%
1100.2.161.5422.00	Parking Tickets	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$715.00	\$785.00	\$0.00	\$785.00	52.33%
1100.2.161.5424.00	Dog Licenses	\$450.00	\$0.00	\$450.00	\$183.98	\$386.04	\$63.96	\$0.00	\$63.96	14.21%
1100.2.161.5730.00	Town Clerk Dues & Memberships	\$205.00	\$0.00	\$205.00	\$0.00	\$130.00	\$75.00	\$0.00	\$75.00	36.59%
	Dept: Town Clerk - 161	\$60,714.00	\$0.00	\$60,714.00	\$5,681.62	\$53,109.20	\$7,604.80	\$0.00	\$7,604.80	12.53%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.162.5120.00	Election Salaries	\$4,141.00	\$0.00	\$4,141.00	\$0.00	\$0.00	\$4,141.00	\$0.00	\$4,141.00	100.00%
1100.2.162.5425.00	Ballots	\$700.00	\$0.00	\$700.00	\$329.00	\$329.00	\$371.00	\$0.00	\$371.00	53.00%
1100.2.162.5426.00	Voting Lists	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
1100.2.162.5580.00	Town Meeting Expenses	\$274.00	\$0.00	\$274.00	\$0.00	\$35.00	\$239.00	\$0.00	\$239.00	87.23%
1100.2.162.5582.00	Election Expenses	\$4,500.00	\$0.00	\$4,500.00	\$1,539.33	\$1,539.33	\$2,960.67	\$0.00	\$2,960.67	65.79%
	Dept: Election - 162	\$9,715.00	\$0.00	\$9,715.00	\$1,868.33	\$1,903.33	\$7,811.67	\$0.00	\$7,811.67	80.41%
1100.1.163.5119.00	Registrars Salaries	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$465.75	\$884.25	\$0.00	\$884.25	65.50%
1100.2.163.5426.00	Registrars Printing	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1100.2.163.5580.00	Registrars Supplies	\$1,800.00	\$0.00	\$1,800.00	\$0.00	\$1,756.42	\$43.58	\$0.00	\$43.58	2.42%
	Dept: Registrars - 163	\$3,650.00	\$0.00	\$3,650.00	\$0.00	\$2,222.17	\$1,427.83	\$0.00	\$1,427.83	39.12%
1100.1.165.5111.00	Licensing Board Clerical Salary	\$2,517.00	\$0.00	\$2,517.00	\$241.05	\$2,265.87	\$251.13	\$0.00	\$251.13	9.98%
1100.2.165.5580.00	Licensing Bd. Expenses	\$175.00	\$0.00	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Licensing Board - 165	\$2,692.00	\$0.00	\$2,692.00	\$241.05	\$2,440.87	\$251.13	\$0.00	\$251.13	9.33%
1100.1.171.5110.00	Conservation Agent Salary	\$7,202.00	\$0.00	\$7,202.00	\$600.00	\$3,700.00	\$3,502.00	\$0.00	\$3,502.00	48.63%
1100.1.171.5113.00	Conservation Commission Clerical Salary	\$15,946.00	\$0.00	\$15,946.00	\$1,099.44	\$7,044.56	\$8,901.44	\$0.00	\$8,901.44	55.82%
1100.2.171.5317.00	Software Maintenance	\$900.00	(\$2.00)	\$898.00	\$0.00	\$0.00	\$898.00	\$0.00	\$898.00	100.00%
1100.2.171.5341.00	Telephone	\$500.00	\$0.00	\$500.00	\$34.21	\$343.70	\$156.30	\$0.00	\$156.30	31.26%
1100.2.171.5580.00	Conservation Comm. Expenses	\$1,118.00	\$0.00	\$1,118.00	\$0.00	\$729.16	\$388.84	\$0.00	\$388.84	34.78%
1100.2.171.5730.00	Conservation Comm. Dues & Memberships	\$250.00	\$2.00	\$252.00	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.171.5113.00	Enc. Conservation Comm Clerical	\$0.00	\$351.05	\$351.05	\$0.00	\$351.05	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Conservation Commission - 171	\$25,916.00	\$351.05	\$26,267.05	\$1,733.65	\$12,420.47	\$13,846.58	\$0.00	\$13,846.58	52.71%
1100.1.175.5113.00	Planning Board Clerical Salary	\$12,219.00	\$0.00	\$12,219.00	\$1,700.06	\$9,457.22	\$2,761.78	\$0.00	\$2,761.78	22.60%
1100.2.175.5341.00	Planning Bd Telephone	\$375.00	\$0.00	\$375.00	\$33.56	\$334.02	\$40.98	\$0.00	\$40.98	10.95%
1100.2.175.5346.00	Notices	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$525.71	\$974.29	\$0.00	\$974.29	64.95%
1100.2.175.5579.00	Technology	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
1100.2.175.5580.00	Planning Bd Expenses	\$550.00	\$0.00	\$550.00	\$200.24	\$359.09	\$190.91	\$0.00	\$190.91	34.71%
1100.5.175.5113.00	Encumbered Planning Bd Clerical	\$0.00	\$140.42	\$140.42	\$0.00	\$140.42	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Planning Board - 175	\$14,994.00	\$140.42	\$15,134.42	\$1,933.86	\$10,816.46	\$4,317.96	\$0.00	\$4,317.96	28.63%
1100.1.176.5113.00	Appeals Board Clerical Salary	\$1,298.00	\$0.00	\$1,298.00	\$386.84	\$753.32	\$544.68	\$0.00	\$544.68	41.96%
1100.2.176.5580.00	Appeals Bd Expenses	\$1,000.00	\$0.00	\$1,000.00	\$217.50	\$693.76	\$306.24	\$0.00	\$306.24	30.62%
1100.5.176.5580.00	Enc. Expenses	\$0.00	\$217.50	\$217.50	\$0.00	\$217.50	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Appeal Board - 176	\$2,298.00	\$217.50	\$2,515.50	\$604.34	\$1,664.58	\$850.92	\$0.00	\$850.92	33.83%
1100.1.179.5111.00	Conomo Point Clerical Salary	\$2,517.00	\$0.00	\$2,517.00	\$241.05	\$2,265.87	\$251.13	\$0.00	\$251.13	9.98%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.179.5119.00	Conomo Point Stipend	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	0.00%
1100.4.179.5290.13	A5/12ATM Management of Conomo Pt Real Estate	\$0.00	\$18,915.00	\$18,915.00	\$624.18	\$11,826.75	\$7,088.25	\$0.00	\$7,088.25	37.47%
1100.4.179.5290.14	A11/13ATM Management of Conomo Pt. Real Estate	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
1100.4.179.5305.12	A10/11-14-11FTM Develop N. Conomo Pt Subdivision	\$0.00	\$7,057.51	\$7,057.51	\$0.00	\$7,057.51	\$0.00	\$0.00	\$0.00	0.00%
1100.4.179.5840.13	A4/12ATM Improvements to Southern Conomo Pt. Dept: Conomo Point - 179	\$0.00 \$2,667.00	\$2,037.41 \$78,009.92	\$2,037.41 \$80,676.92	\$0.00 \$865.23	\$620.00 \$21,920.13	\$1,417.41 \$58,756.79	\$0.00	\$1,417.41 \$58,756.79	69.57% 72.83%
1100.2.181.5580.00	Open Space Expenses	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
1100.4.181.5305.14	A26/14ATM Open Space Plan, Consultant	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
1100.5.181.5580.00	Prior Year Encumbrance Open Space Exp Dept: Open Space - 181	\$0.00 \$400.00	\$475.00 \$7,475.00	\$475.00 \$7,875.00	\$0.00	\$0.00	\$475.00 \$7,875.00	\$0.00	\$475.00 \$7,875.00	100.00% 100.00%
1100.1.193.5114.00	Town Property Custodian	\$18,606.00	\$0.00	\$18,606.00	\$1,782.20	\$16,752.68	\$1,853.32	\$0.00	\$1,853.32	9.96%
1100.1.193.5114.42	Town Hall Custodian - Snow Removal	\$2,290.00	\$0.00	\$2,290.00	\$0.00	\$617.39	\$1,672.61	\$0.00	\$1,672.61	73.04%
1100.2.193.5210.00	Town Hall Electricity	\$7,760.00	\$0.00	\$7,760.00	\$417.53	\$4,959.04	\$2,800.96	\$0.00	\$2,800.96	36.09%
1100.2.193.5211.00	Town Hall Heating Fuel	\$18,000.00	\$0.00	\$18,000.00	\$162.00	\$16,544.41	\$1,455.59	\$0.00	\$1,455.59	8.09%
1100.2.193.5230.00	Town Hall Water Usage	\$850.00	\$0.00	\$850.00	\$0.00	\$428.86	\$421.14	\$0.00	\$421.14	49.55%
1100.2.193.5231.00	Town Hall Sewer Usage	\$1,700.00	\$0.00	\$1,700.00	\$0.00	\$662.90	\$1,037.10	\$0.00	\$1,037.10	61.01%
1100.2.193.5240.00	Town Hall Office Machines	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$889.26	\$2,110.74	\$0.00	\$2,110.74	70.36%
1100.2.193.5309.00	G.I.S. - Mapping Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1100.2.193.5317.00	Senior Center Systems Inspection/Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$341.00	\$3,932.58	\$1,067.42	\$0.00	\$1,067.42	21.35%
1100.2.193.5341.00	Selectmen Telephone	\$2,000.00	\$0.00	\$2,000.00	\$157.52	\$1,431.74	\$568.26	\$0.00	\$568.26	28.41%
1100.2.193.5420.00	Town Hall Office Supplies	\$3,500.00	\$0.00	\$3,500.00	\$610.93	\$3,153.77	\$346.23	\$0.00	\$346.23	9.89%
1100.2.193.5430.00	Town Property Expenses	\$12,000.00	\$0.00	\$12,000.00	\$677.40	\$10,555.94	\$1,444.06	\$0.00	\$1,444.06	12.03%
1100.2.193.5740.00	Blanket Liability Insurance Dept: Town Property - 193	\$95,112.00 \$170,818.00	(\$376.91) (\$376.91)	\$94,735.09 \$170,441.09	\$100.00 \$4,248.58	\$78,638.93 \$138,567.50	\$16,096.16 \$31,873.59	\$0.00	\$16,096.16 \$31,873.59	16.99% 18.70%
1100.2.195.5426.00	Town Report Dept: Town Report - 195	\$4,000.00 \$4,000.00	\$0.00 \$0.00	\$4,000.00 \$4,000.00	\$237.60 \$237.60	\$3,422.26 \$3,422.26	\$577.74 \$577.74	\$0.00	\$577.74 \$577.74	14.44% 14.44%
1100.1.210.5110.00	Police Chief Salary	\$95,480.00	\$0.00	\$95,480.00	\$9,145.80	\$85,968.64	\$9,511.36	\$0.00	\$9,511.36	9.96%
1100.1.210.5111.00	Police Officer Salaries	\$484,293.00	(\$87,735.00)	\$396,558.00	\$34,461.28	\$336,244.08	\$60,313.92	\$0.00	\$60,313.92	15.21%
1100.1.210.5112.00	Police Clerk Salary	\$35,139.00	\$352.00	\$35,491.00	\$3,397.65	\$31,937.91	\$3,553.09	\$0.00	\$3,553.09	10.01%
1100.1.210.5113.00	Part-Time Police Salaries	\$78,540.00	\$95,000.00	\$173,540.00	\$22,149.00	\$152,539.57	\$21,000.43	\$0.00	\$21,000.43	12.10%
1100.1.210.5120.00	Police Matron Salary	\$500.00	\$8.00	\$508.00	\$0.00	\$0.00	\$508.00	\$0.00	\$508.00	100.00%
1100.1.210.5131.00	OT Extra Investigator	\$12,600.00	\$189.00	\$12,789.00	\$1,781.86	\$7,416.98	\$5,372.02	\$0.00	\$5,372.02	42.01%
1100.1.210.5132.00	Shift Coverage OT	\$40,224.00	\$604.00	\$40,828.00	\$6,326.16	\$23,641.84	\$17,186.16	\$0.00	\$17,186.16	42.09%
1100.1.210.5133.00	Incidental OT	\$15,120.00	\$5,227.00	\$20,347.00	\$1,752.75	\$19,595.26	\$751.74	\$0.00	\$751.74	3.69%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.210.5135.00	Prisoner Callout OT	\$6,400.00	\$96.00	\$6,496.00	\$387.51	\$4,273.81	\$2,222.19	\$0.00	\$2,222.19	34.21%
1100.1.210.5140.00	Night Differential	\$24,098.00	\$362.00	\$24,460.00	\$1,972.00	\$18,951.52	\$5,508.48	\$0.00	\$5,508.48	22.52%
1100.1.210.5141.00	Holiday OT	\$27,944.00	\$419.00	\$28,363.00	\$2,234.72	\$17,241.36	\$11,121.64	\$0.00	\$11,121.64	39.21%
1100.1.210.5156.00	Court Detail OT	\$10,816.00	\$162.00	\$10,978.00	\$761.40	\$7,960.76	\$3,017.24	\$0.00	\$3,017.24	27.48%
1100.1.210.5190.00	Sick Leave Buyback	\$8,385.00	\$126.00	\$8,511.00	\$0.00	\$0.00	\$8,511.00	\$0.00	\$8,511.00	100.00%
1100.1.210.5191.00	Educational Stipend	\$97,047.00	(\$13,544.00)	\$83,503.00	\$7,310.40	\$69,253.88	\$14,249.12	\$0.00	\$14,249.12	17.06%
1100.1.210.5192.00	Inservice Training	\$12,372.00	\$10,186.00	\$22,558.00	\$854.72	\$22,308.35	\$249.65	\$0.00	\$249.65	1.11%
1100.1.210.5193.00	Police ambulance training	\$1,145.00	\$17.00	\$1,162.00	\$0.00	\$1,222.84	(\$60.84)	\$0.00	(\$60.84)	-5.24%
1100.2.210.5192.00	Firearms Training Expenses	\$12,382.00	\$0.00	\$12,382.00	\$279.90	\$5,322.49	\$7,059.51	\$0.00	\$7,059.51	57.01%
1100.2.210.5193.00	Ambulance Training Expenses	\$750.00	\$0.00	\$750.00	\$450.00	\$595.00	\$155.00	\$0.00	\$155.00	20.67%
1100.2.210.5194.00	Inservice Training Expenses	\$2,000.00	\$0.00	\$2,000.00	\$150.00	\$1,660.36	\$339.64	\$0.00	\$339.64	16.98%
1100.2.210.5300.00	Police Seminar Fees	\$683.00	\$0.00	\$683.00	\$0.00	\$527.99	\$155.01	\$0.00	\$155.01	22.70%
1100.2.210.5302.00	National Crime Information	\$1,480.00	\$0.00	\$1,480.00	\$0.00	\$730.00	\$750.00	\$0.00	\$750.00	50.68%
1100.2.210.5310.00	Drug & Alcohol Testing	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$3,156.00	\$844.00	\$0.00	\$844.00	21.10%
1100.2.210.5341.00	Police Telephone	\$5,800.00	\$0.00	\$5,800.00	\$478.94	\$4,180.51	\$1,619.49	\$0.00	\$1,619.49	27.92%
1100.2.210.5342.00	Police Beeper/Radio Repairs	\$4,675.00	\$0.00	\$4,675.00	\$0.00	\$184.95	\$4,490.05	\$0.00	\$4,490.05	96.04%
1100.2.210.5343.00	Bapern	\$1,056.00	\$0.00	\$1,056.00	\$0.00	\$1,000.00	\$56.00	\$0.00	\$56.00	5.30%
1100.2.210.5380.00	Prisoner Lockup	\$5,208.00	\$0.00	\$5,208.00	\$0.00	\$3,298.61	\$1,909.39	\$0.00	\$1,909.39	36.68%
1100.2.210.5420.00	Police Office Supplies	\$3,450.00	\$0.00	\$3,450.00	\$133.35	\$3,485.05	(\$35.05)	\$0.00	(\$35.05)	-1.02%
1100.2.210.5480.00	Police Vehicle Fuel & Maint	\$38,790.00	\$0.00	\$38,790.00	\$5,469.26	\$21,658.97	\$17,131.03	\$0.00	\$17,131.03	44.16%
1100.2.210.5584.00	Police Supplies	\$6,059.00	\$0.00	\$6,059.00	\$189.03	\$5,941.68	\$117.32	\$0.00	\$117.32	1.94%
1100.2.210.5596.00	Police Uniform Allowance	\$14,775.00	\$0.00	\$14,775.00	\$1,083.00	\$14,416.59	\$358.41	\$0.00	\$358.41	2.43%
1100.2.210.5710.00	Police Travel Exp	\$2,000.00	\$0.00	\$2,000.00	\$519.47	\$888.07	\$1,111.93	\$0.00	\$1,111.93	55.60%
1100.2.210.5730.00	Police Dues & Memberships	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,637.20	\$362.80	\$0.00	\$362.80	12.09%
1100.3.210.5840.13	A34/13ATM Fire/Police Station - Safe Vestibule	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$2,955.00	\$17,045.00	\$0.00	\$17,045.00	85.23%
1100.3.210.5870.12	A15/11-14-11FTM Modular Unit Setup	\$0.00	\$133.66	\$133.66	\$0.00	\$48.80	\$84.86	\$0.00	\$84.86	63.49%
1100.3.210.5870.13	A7/11-19-12STM Replace Cruiser w/Sale or trade	\$0.00	\$37,000.00	\$37,000.00	\$0.00	\$36,984.00	\$16.00	\$0.00	\$16.00	0.04%
1100.3.210.5870.14	A9/11-18-13FTM Police - Electronic Control Devices	\$0.00	\$8,400.00	\$8,400.00	\$0.00	\$0.00	\$8,400.00	\$0.00	\$8,400.00	100.00%
1100.3.210.5871.13	A8/11-19-12STM Police Body Armor	\$0.00	\$15,500.00	\$15,500.00	\$0.00	\$15,500.00	\$0.00	\$0.00	\$0.00	0.00%
1100.3.210.5872.12	A17/11-14-11FTM Repeater and Radios	\$0.00	\$266.00	\$266.00	\$0.00	\$0.00	\$266.00	\$0.00	\$266.00	100.00%
1100.5.210.5113.00	Encumbered Police Part time labor	\$0.00	\$465.12	\$465.12	\$0.00	\$465.12	\$0.00	\$0.00	\$0.00	0.00%
1100.5.210.5190.00	Enc. Police Sick Leave Buyback	\$0.00	\$7,579.36	\$7,579.36	\$0.00	\$7,562.16	\$17.20	\$0.00	\$17.20	0.23%
1100.5.210.5192.00	Enc. Police Inservice Training	\$0.00	\$5,925.00	\$5,925.00	\$0.00	\$4,625.00	\$1,300.00	\$0.00	\$1,300.00	21.94%
	Dept: Police - 210	\$1,056,211.00	\$106,738.14	\$1,162,949.14	\$101,288.00	\$936,380.35	\$226,568.79	\$0.00	\$226,568.79	19.48%
1100.1.211.5111.00	ECO Salaries	\$3,200.00	\$0.00	\$3,200.00	\$0.00	\$0.00	\$3,200.00	\$0.00	\$3,200.00	100.00%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.211.5172.00	ECO Retirement Bd Assessment	\$28,787.00	\$0.00	\$28,787.00	\$0.00	\$28,221.90	\$565.10	\$0.00	\$565.10	1.96%
1100.2.211.5420.00	ECO Office Expenses	\$1,800.00	\$0.00	\$1,800.00	\$1,089.98	\$1,373.02	\$426.98	\$0.00	\$426.98	23.72%
	Dept: ECO - 211	\$33,787.00	\$0.00	\$33,787.00	\$1,089.98	\$29,594.92	\$4,192.08	\$0.00	\$4,192.08	12.41%
1100.1.220.5112.00	Fire Clerical Salary	\$9,337.00	\$94.00	\$9,431.00	\$902.80	\$8,486.32	\$944.68	\$0.00	\$944.68	10.02%
1100.1.220.5113.00	Fire Fighter Salaries	\$107,609.00	\$0.00	\$107,609.00	\$5,743.64	\$73,654.42	\$33,954.58	\$0.00	\$33,954.58	31.55%
1100.1.220.5115.00	Fire Engineers Salaries	\$13,539.00	\$0.00	\$13,539.00	\$0.00	\$4,435.50	\$9,103.50	\$0.00	\$9,103.50	67.24%
1100.1.220.5116.00	Fire Inspection Salaries	\$6,492.00	\$0.00	\$6,492.00	\$0.00	\$767.13	\$5,724.87	\$0.00	\$5,724.87	88.18%
1100.1.220.5117.00	Forest Fighter Salaries	\$1,967.00	\$0.00	\$1,967.00	\$0.00	\$0.00	\$1,967.00	\$0.00	\$1,967.00	100.00%
1100.1.220.5192.00	Fire Training Salaries	\$17,212.00	\$0.00	\$17,212.00	\$0.00	\$11,339.76	\$5,872.24	\$0.00	\$5,872.24	34.12%
1100.2.220.5192.00	Fire Training Expense	\$750.00	\$154.70	\$904.70	\$0.00	\$827.35	\$77.35	\$0.00	\$77.35	8.55%
1100.2.220.5210.00	Fire Dept Electricity	\$19,500.00	(\$1,206.08)	\$18,293.92	\$677.34	\$14,974.52	\$3,319.40	\$0.00	\$3,319.40	18.14%
1100.2.220.5211.00	Fire Dept - Heating Oil	\$6,400.00	\$1,089.78	\$7,489.78	\$0.00	\$7,489.69	\$0.09	\$0.00	\$0.09	0.00%
1100.2.220.5230.00	Fire Dept Water Usage	\$950.00	\$0.00	\$950.00	\$0.00	\$331.37	\$618.63	\$0.00	\$618.63	65.12%
1100.2.220.5231.00	Fire Dept Sewer Usage	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$426.15	\$573.85	\$0.00	\$573.85	57.39%
1100.2.220.5245.00	Fire Station Repair & Maint	\$7,500.00	\$1,120.00	\$8,620.00	\$1,117.96	\$8,614.06	\$5.94	\$0.00	\$5.94	0.07%
1100.2.220.5246.00	Ladder Testing	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$692.00	\$508.00	\$0.00	\$508.00	42.33%
1100.2.220.5250.00	Fire Equip Repair & Maint	\$10,600.00	\$0.00	\$10,600.00	\$2,142.11	\$4,321.73	\$6,278.27	\$0.00	\$6,278.27	59.23%
1100.2.220.5251.00	Forest Fire Equip	\$3,700.00	\$0.00	\$3,700.00	\$0.00	\$95.60	\$3,604.40	\$0.00	\$3,604.40	97.42%
1100.2.220.5270.00	Equipment Lease - Ferrara Intruder II Pump Truck	\$38,652.00	\$0.00	\$38,652.00	\$0.00	\$38,652.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.220.5341.00	Fire Dept Telephone	\$2,800.00	\$0.00	\$2,800.00	\$257.55	\$2,754.01	\$45.99	\$0.00	\$45.99	1.64%
1100.2.220.5342.00	Fire Dept Pagers	\$4,400.00	\$0.00	\$4,400.00	\$636.40	\$4,201.90	\$198.10	\$0.00	\$198.10	4.50%
1100.2.220.5410.00	Fire Dept Gas	\$500.00	\$0.00	\$500.00	\$24.03	\$320.87	\$179.13	\$0.00	\$179.13	35.83%
1100.2.220.5420.00	Fire Dept Office Supplies	\$1,300.00	\$0.00	\$1,300.00	\$100.99	\$1,092.99	\$207.01	\$0.00	\$207.01	15.92%
1100.2.220.5480.00	Fire Dept Vehicle Fuel	\$6,600.00	\$0.00	\$6,600.00	\$637.35	\$6,062.53	\$537.47	\$0.00	\$537.47	8.14%
1100.2.220.5580.00	Fire Dept Other Expenses	\$9,900.00	(\$1,120.00)	\$8,780.00	\$21.01	\$5,692.88	\$3,087.12	\$0.00	\$3,087.12	35.16%
1100.2.220.5581.00	Fire Prevention	\$1,750.00	(\$77.35)	\$1,672.65	\$0.00	\$1,016.10	\$656.55	\$0.00	\$656.55	39.25%
1100.2.220.5596.00	Fire Dept Uniforms	\$11,000.00	\$0.00	\$11,000.00	\$302.98	\$9,828.01	\$1,171.99	\$0.00	\$1,171.99	10.65%
1100.2.220.5730.00	Fire Dept Dues & Memberships	\$2,100.00	\$38.95	\$2,138.95	\$0.00	\$2,138.95	\$0.00	\$0.00	\$0.00	0.00%
1100.3.220.5820.13	A10/11-19-12STM Fire Station Roof Repairs	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1100.4.220.5250.14	A7/11-18-13FTM Remove Fire Alarm Wires	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1100.4.220.5870.13	A23/12ATM Aerial Ladder Truck	\$0.00	\$1,550.04	\$1,550.04	\$1,550.04	\$1,550.04	\$0.00	\$0.00	\$0.00	0.00%
1100.5.220.5245.00	Enc. Fire Expense - Building Maintenance	\$0.00	\$3,035.40	\$3,035.40	\$0.00	\$3,035.40	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Fire - 220	\$286,758.00	\$9,679.44	\$296,437.44	\$14,114.20	\$212,801.28	\$83,636.16	\$0.00	\$83,636.16	28.21%
1100.1.231.5113.00	Ambulance Salaries	\$29,506.00	\$0.00	\$29,506.00	\$0.00	\$13,346.31	\$16,159.69	\$0.00	\$16,159.69	54.77%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.231.5192.00	Ambulance Training Salaries	\$18,687.00	\$0.00	\$18,687.00	\$0.00	\$8,694.14	\$9,992.86	\$0.00	\$9,992.86	53.47%
1100.2.231.5192.00	Ambulance Training	\$5,300.00	\$612.42	\$5,912.42	\$130.00	\$5,333.42	\$579.00	\$0.00	\$579.00	9.79%
1100.2.231.5248.00	Ambulance Repair & Maint	\$2,000.00	(\$612.42)	\$1,387.58	\$0.00	\$0.00	\$1,387.58	\$0.00	\$1,387.58	100.00%
1100.2.231.5317.00	Third Party Ambulance Billing Services	\$9,400.00	\$0.00	\$9,400.00	\$605.85	\$7,137.26	\$2,262.74	\$0.00	\$2,262.74	24.07%
1100.2.231.5500.00	Ambulance Supplies	\$9,000.00	\$0.00	\$9,000.00	\$353.98	\$8,916.00	\$84.00	\$0.00	\$84.00	0.93%
1100.2.231.5735.00	Affiliation and License Fees	\$3,200.00	\$0.00	\$3,200.00	\$960.00	\$2,885.00	\$315.00	\$0.00	\$315.00	9.84%
1100.5.231.5192.01	Enc Ambulance Training Salaries	\$0.00	\$1,022.84	\$1,022.84	\$0.00	\$1,022.84	\$0.00	\$0.00	\$0.00	0.00%
1100.5.231.5192.02	Enc. Ambulance Training Expense	\$0.00	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Ambulance - 231	\$77,093.00	\$1,172.84	\$78,265.84	\$2,049.83	\$47,484.97	\$30,780.87	\$0.00	\$30,780.87	39.33%
1100.1.241.5110.00	Bldg Inspector Salary	\$12,667.00	\$0.00	\$12,667.00	\$1,055.58	\$11,611.38	\$1,055.62	\$0.00	\$1,055.62	8.33%
1100.1.241.5111.00	Asst Bldg Inspector Salary	\$4,434.00	\$0.00	\$4,434.00	\$369.50	\$4,064.50	\$369.50	\$0.00	\$369.50	8.33%
1100.1.241.5113.00	Bldg Inspector Clerical Salary	\$2,750.00	\$0.00	\$2,750.00	\$274.86	\$1,527.00	\$1,223.00	\$0.00	\$1,223.00	44.47%
1100.1.241.5192.00	Bldg Inspector Training	\$500.00	\$0.00	\$500.00	\$182.12	\$452.93	\$47.07	\$0.00	\$47.07	9.41%
1100.2.241.5341.00	Bldg Inspector Telephone	\$400.00	\$0.00	\$400.00	\$33.38	\$332.38	\$67.62	\$0.00	\$67.62	16.91%
1100.2.241.5580.00	Bldg Inspector Expenses	\$800.00	\$0.00	\$800.00	\$267.00	\$298.28	\$501.72	\$0.00	\$501.72	62.72%
	Dept: Building Inspector - 241	\$21,551.00	\$0.00	\$21,551.00	\$2,162.44	\$18,286.47	\$3,264.53	\$0.00	\$3,264.53	15.15%
1100.1.243.5110.00	Plumb Inspector Salary	\$5,563.00	\$0.00	\$5,563.00	\$463.58	\$5,099.38	\$463.62	\$0.00	\$463.62	8.33%
1100.2.243.5580.00	Plumb Inspector Expenses	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	Dept: Plumbing Inspector - 243	\$5,763.00	\$0.00	\$5,763.00	\$463.58	\$5,099.38	\$663.62	\$0.00	\$663.62	11.52%
1100.1.245.5110.00	Elect Inspector Salary	\$5,563.00	\$0.00	\$5,563.00	\$463.58	\$5,099.38	\$463.62	\$0.00	\$463.62	8.33%
1100.2.245.5580.00	Elect Inspector Expenses	\$150.00	\$0.00	\$150.00	\$0.00	\$52.00	\$98.00	\$0.00	\$98.00	65.33%
	Dept: Electrical Inspector - 245	\$5,713.00	\$0.00	\$5,713.00	\$463.58	\$5,151.38	\$561.62	\$0.00	\$561.62	9.83%
1100.1.291.5119.00	Emergency Management Stipend	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1100.2.291.5580.00	Emergency Management Expenses	\$1,300.00	\$0.00	\$1,300.00	\$0.00	\$340.80	\$959.20	\$0.00	\$959.20	73.78%
1100.2.291.5730.00	Emergency Management Dues & Memberships	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
1100.5.291.5119.00	Enc. Emergency Mgmt Director	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Emergency Management - 291	\$1,750.00	\$300.00	\$2,050.00	\$0.00	\$640.80	\$1,409.20	\$0.00	\$1,409.20	68.74%
1100.1.292.5110.00	Animal Inspector Salary	\$3,660.00	\$0.00	\$3,660.00	\$1,830.00	\$3,660.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.292.5110.00	Encumbered Animal Inspector Stipend	\$0.00	\$1,803.00	\$1,803.00	\$0.00	\$1,803.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Animal Inspector - 292	\$3,660.00	\$1,803.00	\$5,463.00	\$1,830.00	\$5,463.00	\$0.00	\$0.00	\$0.00	0.00%
1100.1.293.5119.00	Dog Officer/Animal Control Officer	\$3,660.00	\$0.00	\$3,660.00	\$305.00	\$3,355.00	\$305.00	\$0.00	\$305.00	8.33%
1100.2.293.5580.00	Animal Control Expenses	\$2,300.00	\$0.00	\$2,300.00	\$75.00	\$868.22	\$1,431.78	\$0.00	\$1,431.78	62.25%
	Dept: Animal Control - 293	\$5,960.00	\$0.00	\$5,960.00	\$380.00	\$4,223.22	\$1,736.78	\$0.00	\$1,736.78	29.14%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.295.5111.00	Harbormaster Deputy Salary	\$8,179.00	(\$4,000.00)	\$4,179.00	\$511.04	\$1,732.64	\$2,446.36	\$0.00	\$2,446.36	58.54%
1100.1.295.5120.00	Harbormaster Asst Salary	\$8,475.00	\$4,000.00	\$12,475.00	\$2,710.72	\$11,606.56	\$868.44	\$0.00	\$868.44	6.96%
1100.2.295.5242.00	Harbormaster Boat Repairs	\$2,300.00	\$0.00	\$2,300.00	\$0.00	\$2,268.00	\$32.00	\$0.00	\$32.00	1.39%
1100.2.295.5255.00	Pier & Float Maint	\$1,650.00	\$0.00	\$1,650.00	\$72.08	\$99.04	\$1,550.96	\$0.00	\$1,550.96	94.00%
1100.2.295.5310.00	Drug & Alcohol Testing	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,011.00	\$989.00	\$0.00	\$989.00	32.97%
1100.2.295.5420.00	Mooring Permit Exp	\$3,200.00	(\$630.62)	\$2,569.38	\$415.20	\$1,913.67	\$655.71	\$0.00	\$655.71	25.52%
1100.2.295.5480.00	Harbormaster Fuel & Oil	\$5,600.00	\$0.00	\$5,600.00	\$266.26	\$2,279.00	\$3,321.00	\$0.00	\$3,321.00	59.30%
1100.2.295.5584.00	Buoys	\$2,300.00	\$0.00	\$2,300.00	\$1,160.00	\$1,553.97	\$746.03	\$0.00	\$746.03	32.44%
1100.2.295.5596.00	Harbormaster Uniform Allowance	\$1,500.00	(\$40.00)	\$1,460.00	\$609.00	\$1,111.96	\$348.04	\$0.00	\$348.04	23.84%
1100.2.295.5700.00	Incidental Fees and Expenses	\$550.00	\$670.62	\$1,220.62	\$180.00	\$1,240.43	(\$19.81)	\$0.00	(\$19.81)	-1.62%
1100.3.295.5290.14	A27/14ATM Outfit/Equip	\$0.00	\$21,000.00	\$21,000.00	\$0.00	\$0.00	\$21,000.00	\$0.00	\$21,000.00	100.00%
1100.4.295.5670.00	Harbormaster Boat Reserve Fund Transfer - Harbor Boat Purchase	\$0.00	\$2,000.00	\$2,000.00	\$455.00	\$1,955.00	\$45.00	\$0.00	\$45.00	2.25%
	Dept: Harbormaster - 295	\$36,754.00	\$23,000.00	\$59,754.00	\$6,379.30	\$27,771.27	\$31,982.73	\$0.00	\$31,982.73	53.52%
1100.1.299.5110.00	Shellfish Constable Salary	\$40,089.00	\$0.00	\$40,089.00	\$3,839.90	\$36,095.06	\$3,993.94	\$0.00	\$3,993.94	9.96%
1100.1.299.5111.00	Shellfish Deputy Salary	\$7,225.00	\$0.00	\$7,225.00	\$577.92	\$5,366.40	\$1,858.60	\$0.00	\$1,858.60	25.72%
1100.2.299.5242.00	Shellfish Boat Repairs	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$126.19	\$1,873.81	\$0.00	\$1,873.81	93.69%
1100.2.299.5341.00	Shellfish Telephone	\$450.00	\$0.00	\$450.00	\$29.98	\$299.95	\$150.05	\$0.00	\$150.05	33.34%
1100.2.299.5480.00	Shellfish Truck & Fuel Expense	\$3,500.00	\$0.00	\$3,500.00	\$220.00	\$1,179.31	\$2,320.69	\$0.00	\$2,320.69	66.31%
1100.2.299.5580.00	Shellfish Expenses	\$425.00	\$0.00	\$425.00	\$0.00	\$76.98	\$348.02	\$0.00	\$348.02	81.89%
1100.2.299.5596.00	Shellfish Uniform Allowance	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	\$0.00	\$125.00	100.00%
1100.2.299.5730.00	Shellfish Dues & Memberships	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1100.5.299.5111.00	Encumbered Shellfish Deputy	\$0.00	\$216.96	\$216.96	\$0.00	\$216.96	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Shellfish - 299	\$54,014.00	\$216.96	\$54,230.96	\$4,667.80	\$43,360.85	\$10,870.11	\$0.00	\$10,870.11	20.04%
1100.2.300.5320.00	MERSD Assessment	\$6,481,083.00	\$0.00	\$6,481,083.00	\$540,090.25	\$6,481,083.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: MERSD - 300	\$6,481,083.00	\$0.00	\$6,481,083.00	\$540,090.25	\$6,481,083.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.310.5320.00	Essex North Shore Agricultural & Technical School	\$106,275.00	\$0.00	\$106,275.00	\$0.00	\$103,985.00	\$2,290.00	\$0.00	\$2,290.00	2.15%
	Dept: Voke Tech - 310	\$106,275.00	\$0.00	\$106,275.00	\$0.00	\$103,985.00	\$2,290.00	\$0.00	\$2,290.00	2.15%
1100.1.420.5110.00	Hwy Superintendent Salary	\$76,552.00	\$0.00	\$76,552.00	\$7,332.50	\$68,925.50	\$7,626.50	\$0.00	\$7,626.50	9.96%
1100.1.420.5111.00	Hwy Asst Superintendent Salary	\$35,384.00	\$0.00	\$35,384.00	\$3,389.25	\$31,858.95	\$3,525.05	\$0.00	\$3,525.05	9.96%
1100.1.420.5112.00	Hwy Clerical Salaries	\$26,391.00	\$364.00	\$26,755.00	\$2,402.05	\$22,736.71	\$4,018.29	\$0.00	\$4,018.29	15.02%
1100.1.420.5115.00	Hwy Foreman Salary	\$57,546.00	\$576.00	\$58,122.00	\$5,564.00	\$52,301.60	\$5,820.40	\$0.00	\$5,820.40	10.01%
1100.1.420.5116.00	Hwy Operator Salary	\$122,566.00	\$1,226.00	\$123,792.00	\$14,014.00	\$106,714.96	\$17,077.04	\$0.00	\$17,077.04	13.79%
1100.1.420.5117.00	Stormwater Compliance	\$1,500.00	\$15.00	\$1,515.00	\$0.00	\$259.70	\$1,255.30	\$0.00	\$1,255.30	82.86%
1100.1.420.5120.00	Ground Maintenance	\$18,640.00	\$187.00	\$18,827.00	\$1,000.00	\$14,147.80	\$4,679.20	\$0.00	\$4,679.20	24.85%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.1.420.5130.00	Hwy OT	\$6,600.00	\$66.00	\$6,666.00	\$973.12	\$3,605.05	\$3,060.95	\$0.00	\$3,060.95	45.92%
1100.1.420.5190.00	Sick Leave Buyback	\$2,669.00	\$27.00	\$2,696.00	\$0.00	\$0.00	\$2,696.00	\$0.00	\$2,696.00	100.00%
1100.2.420.5210.00	Hwy Electricity	\$3,800.00	\$0.00	\$3,800.00	\$229.59	\$2,665.96	\$1,134.04	\$0.00	\$1,134.04	29.84%
1100.2.420.5230.00	Hwy Water Usage	\$1,100.00	\$293.92	\$1,393.92	\$0.00	\$1,393.92	\$0.00	\$0.00	\$0.00	0.00%
1100.2.420.5240.00	Hwy Small Equipment Repair	\$2,300.00	\$0.00	\$2,300.00	\$51.10	\$1,346.54	\$953.46	\$0.00	\$953.46	41.45%
1100.2.420.5245.00	Bridge Repair	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
1100.2.420.5270.00	Highway Equipment Lease	\$26,698.00	\$0.00	\$26,698.00	\$0.00	\$26,697.91	\$0.09	\$0.00	\$0.09	0.00%
1100.2.420.5300.00	Hwy Seminar Fees	\$500.00	\$0.00	\$500.00	\$35.00	\$155.00	\$345.00	\$0.00	\$345.00	69.00%
1100.2.420.5305.00	Monitoring Wells	\$5,500.00	\$0.00	\$5,500.00	\$1,300.00	\$3,900.00	\$1,600.00	\$0.00	\$1,600.00	29.09%
1100.2.420.5308.00	Stormwater Compliance Expenses	\$8,000.00	\$0.00	\$8,000.00	\$1,512.65	\$4,497.85	\$3,502.15	\$0.00	\$3,502.15	43.78%
1100.2.420.5310.00	Hwy Drug & Alcohol Testing	\$900.00	\$0.00	\$900.00	\$0.00	\$240.00	\$660.00	\$0.00	\$660.00	73.33%
1100.2.420.5311.00	Tree Removal	\$10,000.00	\$0.00	\$10,000.00	\$290.00	\$3,948.70	\$6,051.30	\$0.00	\$6,051.30	60.51%
1100.2.420.5341.00	Hwy Telephone	\$2,200.00	\$0.00	\$2,200.00	\$160.93	\$1,641.74	\$558.26	\$0.00	\$558.26	25.38%
1100.2.420.5410.00	Hwy Fuel	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$6,525.85	\$473.15	\$0.00	\$473.15	6.76%
1100.2.420.5420.00	Hwy Office Supplies	\$2,500.00	\$0.00	\$2,500.00	\$104.27	\$940.02	\$1,559.98	\$0.00	\$1,559.98	62.40%
1100.2.420.5460.00	Grounds Maintenance	\$10,500.00	\$0.00	\$10,500.00	\$2,314.24	\$8,613.68	\$1,886.32	\$0.00	\$1,886.32	17.96%
1100.2.420.5461.00	Playground Maintenance	\$9,300.00	\$0.00	\$9,300.00	\$3,543.68	\$7,714.09	\$1,585.91	\$0.00	\$1,585.91	17.05%
1100.2.420.5480.00	Hwy Truck Exp	\$30,000.00	\$0.00	\$30,000.00	\$1,710.00	\$28,232.43	\$1,767.57	\$0.00	\$1,767.57	5.89%
1100.2.420.5530.00	Highway Maintenance	\$80,916.00	(\$293.92)	\$80,622.08	\$10,148.54	\$65,678.70	\$14,943.38	\$0.00	\$14,943.38	18.54%
1100.2.420.5532.00	Hwy Tools & Supplies	\$3,100.00	\$0.00	\$3,100.00	\$120.80	\$2,401.03	\$698.97	\$0.00	\$698.97	22.55%
1100.2.420.5535.00	Hwy Other Maintenance	\$7,100.00	\$0.00	\$7,100.00	\$1,043.65	\$5,424.88	\$1,675.12	\$0.00	\$1,675.12	23.59%
1100.2.420.5596.00	Hwy Clothing Allowance	\$1,760.00	\$0.00	\$1,760.00	\$0.00	\$1,760.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.420.5730.00	Hwy Dues & Memberships	\$700.00	\$0.00	\$700.00	\$149.00	\$384.00	\$316.00	\$0.00	\$316.00	45.14%
1100.3.420.5870.14	A22/14ATM Dump Truck Lease - 1st payment	\$0.00	\$22,998.00	\$22,998.00	\$0.00	\$0.00	\$22,998.00	\$0.00	\$22,998.00	100.00%
1100.5.420.5308.00	Enc. Highway - Stormwtr Compl	\$0.00	\$5,700.00	\$5,700.00	\$0.00	\$4,672.16	\$1,027.84	\$0.00	\$1,027.84	18.03%
	Dept: Highway - 420	\$565,222.00	\$31,159.00	\$596,381.00	\$57,388.37	\$479,385.73	\$116,995.27	\$0.00	\$116,995.27	19.62%
1100.1.423.5130.00	Snow Removal OT	\$12,103.00	\$121.00	\$12,224.00	\$0.00	\$23,913.28	(\$11,689.28)	\$0.00	(\$11,689.28)	-95.63%
1100.2.423.5292.00	Snow Removal Contractors	\$9,367.00	\$0.00	\$9,367.00	\$0.00	\$15,931.25	(\$6,564.25)	\$0.00	(\$6,564.25)	-70.08%
1100.2.423.5580.00	Snow Removal Other Expenses	\$54,367.00	\$0.00	\$54,367.00	\$1,231.15	\$88,216.56	(\$33,849.56)	\$0.00	(\$33,849.56)	-62.26%
	Dept: Snow Removal - 423	\$75,837.00	\$121.00	\$75,958.00	\$1,231.15	\$128,061.09	(\$52,103.09)	\$0.00	(\$52,103.09)	-68.59%
1100.2.424.5210.00	Street Lighting	\$13,000.00	\$0.00	\$13,000.00	\$1,120.66	\$11,644.41	\$1,355.59	\$0.00	\$1,355.59	10.43%
	Dept: Street Lighting - 424	\$13,000.00	\$0.00	\$13,000.00	\$1,120.66	\$11,644.41	\$1,355.59	\$0.00	\$1,355.59	10.43%
1100.1.430.5113.00	Recycling Coordinator Salary	\$12,225.00	\$0.00	\$12,225.00	\$1,096.00	\$10,401.29	\$1,823.71	\$0.00	\$1,823.71	14.92%
1100.2.430.5210.00	Recycling Center Electricity	\$2,308.00	(\$400.00)	\$1,908.00	\$170.14	\$1,712.87	\$195.13	\$0.00	\$195.13	10.23%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.430.5290.00	Trash Contract	\$168,080.00	\$0.00	\$168,080.00	\$12,689.71	\$129,394.14	\$38,685.86	\$0.00	\$38,685.86	23.02%
1100.2.430.5295.00	Recycling Contract	\$14,500.00	\$0.00	\$14,500.00	\$1,188.81	\$12,734.79	\$1,765.21	\$0.00	\$1,765.21	12.17%
1100.2.430.5296.00	Hazardious Waste Disposal	\$5,100.00	\$0.00	\$5,100.00	\$463.62	\$463.62	\$4,636.38	\$0.00	\$4,636.38	90.91%
1100.2.430.5305.00	Inspection Services	\$600.00	\$0.00	\$600.00	\$0.00	\$500.00	\$100.00	\$0.00	\$100.00	16.67%
1100.2.430.5341.00	Recycling Telephone	\$418.00	\$0.00	\$418.00	\$36.82	\$340.43	\$77.57	\$0.00	\$77.57	18.56%
1100.2.430.5426.00	Recycling Sticker Printing	\$700.00	\$0.00	\$700.00	\$567.00	\$567.00	\$133.00	\$0.00	\$133.00	19.00%
1100.2.430.5580.00	Recycling Maintenance	\$1,400.00	\$400.00	\$1,800.00	\$74.99	\$1,699.10	\$100.90	\$0.00	\$100.90	5.61%
1100.5.430.5113.00	Encumbered Transfer Station Part time labor	\$0.00	\$124.00	\$124.00	\$0.00	\$124.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Recycling - 430	\$205,331.00	\$124.00	\$205,455.00	\$16,287.09	\$157,937.24	\$47,517.76	\$0.00	\$47,517.76	23.13%
1100.2.449.5314.00	WW Legal Exp	\$16,500.00	\$0.00	\$16,500.00	\$0.00	\$0.00	\$16,500.00	\$0.00	\$16,500.00	100.00%
	Dept: Wastewater - 449	\$16,500.00	\$0.00	\$16,500.00	\$0.00	\$0.00	\$16,500.00	\$0.00	\$16,500.00	100.00%
1100.1.491.5111.00	Cemetery Salaries	\$24,513.00	\$245.00	\$24,758.00	\$0.00	\$24,077.49	\$680.51	\$0.00	\$680.51	2.75%
1100.1.491.5112.00	Cemetery Clerical Salaries	\$3,500.00	\$35.00	\$3,535.00	\$338.55	\$3,114.66	\$420.34	\$0.00	\$420.34	11.89%
1100.1.491.5120.00	Cemetery Part-Time Salaries	\$14,978.00	\$0.00	\$14,978.00	\$620.00	\$9,050.71	\$5,927.29	\$0.00	\$5,927.29	39.57%
1100.1.491.5130.00	Cemetery OT	\$2,700.00	\$27.00	\$2,727.00	\$0.00	\$993.63	\$1,733.37	\$0.00	\$1,733.37	63.56%
1100.2.491.5210.00	Cemetery Electricity	\$300.00	\$0.00	\$300.00	\$22.31	\$130.93	\$169.07	\$0.00	\$169.07	56.36%
1100.2.491.5245.00	Cemetery Repair & Maintenance	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,237.09	\$262.91	\$0.00	\$262.91	10.52%
1100.2.491.5532.00	Cemetery Materials	\$3,310.00	\$0.00	\$3,310.00	\$0.00	\$3,213.88	\$96.12	\$0.00	\$96.12	2.90%
1100.2.491.5537.00	Cemetery Small Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.491.5130.00	Enc Cemetery Overtime	\$0.00	\$299.00	\$299.00	\$0.00	\$299.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.491.5245.00	Enc Cemetery Maintenance	\$0.00	\$3,516.00	\$3,516.00	\$0.00	\$2,575.00	\$941.00	\$0.00	\$941.00	26.76%
	Dept: Cemetery - 491	\$53,801.00	\$4,122.00	\$57,923.00	\$980.86	\$47,692.39	\$10,230.61	\$0.00	\$10,230.61	17.66%
1100.1.512.5110.00	Sanitarian Admin Salary	\$72,568.00	\$0.00	\$72,568.00	\$6,950.95	\$65,338.93	\$7,229.07	\$0.00	\$7,229.07	9.96%
1100.1.512.5112.00	BOH Clerical Salaries	\$43,590.00	\$436.00	\$44,026.00	\$4,237.55	\$38,052.05	\$5,973.95	\$0.00	\$5,973.95	13.57%
1100.1.512.5113.00	Board of Health Nurse Wages	\$9,389.00	\$0.00	\$9,389.00	\$763.25	\$7,464.59	\$1,924.41	\$0.00	\$1,924.41	20.50%
1100.2.512.5300.00	BOH Seminar Fees	\$900.00	\$45.00	\$945.00	\$0.00	\$945.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.512.5312.00	BOH Advertising	\$550.00	\$0.00	\$550.00	\$54.38	\$130.50	\$419.50	\$0.00	\$419.50	76.27%
1100.2.512.5317.00	BOH Contracted Services	\$3,500.00	\$0.00	\$3,500.00	\$365.70	\$2,490.04	\$1,009.96	\$0.00	\$1,009.96	28.86%
1100.2.512.5318.00	Water Testing	\$570.00	\$0.00	\$570.00	\$141.00	\$501.00	\$69.00	\$0.00	\$69.00	12.11%
1100.2.512.5341.00	BOH Telephone	\$900.00	\$0.00	\$900.00	\$67.75	\$688.96	\$211.04	\$0.00	\$211.04	23.45%
1100.2.512.5344.00	BOH Postage	\$350.00	\$200.00	\$550.00	\$184.86	\$533.32	\$16.68	\$0.00	\$16.68	3.03%
1100.2.512.5420.00	BOH Office Supplies	\$2,000.00	\$0.00	\$2,000.00	\$118.38	\$657.23	\$1,342.77	\$0.00	\$1,342.77	67.14%
1100.2.512.5580.00	BOH Expenses	\$1,400.00	(\$245.00)	\$1,155.00	\$233.80	\$550.52	\$604.48	\$0.00	\$604.48	52.34%
1100.2.512.5710.00	BOH Travel	\$2,000.00	\$0.00	\$2,000.00	\$61.32	\$748.43	\$1,251.57	\$0.00	\$1,251.57	62.58%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.512.5730.00	BOH Dues & Memberships	\$500.00	\$0.00	\$500.00	\$0.00	\$466.50	\$33.50	\$0.00	\$33.50	6.70%
	Dept: Board of Health - 512	\$138,217.00	\$436.00	\$138,653.00	\$13,178.94	\$118,567.07	\$20,085.93	\$0.00	\$20,085.93	14.49%
1100.2.520.5319.00	Social Service Agencies	\$2,502.00	\$0.00	\$2,502.00	\$0.00	\$1,768.00	\$734.00	\$0.00	\$734.00	29.34%
	Dept: Social Services - 520	\$2,502.00	\$0.00	\$2,502.00	\$0.00	\$1,768.00	\$734.00	\$0.00	\$734.00	29.34%
1100.1.541.5113.00	COA Clerical Salaries	\$1,926.00	\$0.00	\$1,926.00	\$0.00	\$109.16	\$1,816.84	\$0.00	\$1,816.84	94.33%
1100.1.541.5114.00	Van Driver Wages	\$13,459.00	\$0.00	\$13,459.00	\$635.99	\$4,767.55	\$8,691.45	\$0.00	\$8,691.45	64.58%
1100.2.541.5310.00	Physicals for Van Drivers	\$1,025.00	(\$1,000.00)	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	100.00%
1100.2.541.5480.00	Vehicle Gas and Maintenance	\$2,250.00	\$0.00	\$2,250.00	\$171.00	\$1,994.37	\$255.63	\$0.00	\$255.63	11.36%
1100.2.541.5580.00	COA Expenses	\$2,000.00	\$1,000.00	\$3,000.00	\$252.50	\$2,960.43	\$39.57	\$0.00	\$39.57	1.32%
1100.5.541.5113.00	Encumbered Co/A clerical part time	\$0.00	\$227.00	\$227.00	\$0.00	\$227.00	\$0.00	\$0.00	\$0.00	0.00%
1100.5.541.5480.00	Enc Vehicle Gas and Maintenance	\$0.00	\$4,079.42	\$4,079.42	\$0.00	\$4,079.42	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Council on Aging - 541	\$20,660.00	\$4,306.42	\$24,966.42	\$1,059.49	\$14,137.93	\$10,828.49	\$0.00	\$10,828.49	43.37%
1100.2.543.5690.00	Veterans Assessment	\$14,500.00	\$0.00	\$14,500.00	\$0.00	\$12,804.05	\$1,695.95	\$0.00	\$1,695.95	11.70%
1100.2.543.5770.00	Veterans Ordinary Benefits	\$20,000.00	\$0.00	\$20,000.00	\$1,967.04	\$10,783.52	\$9,216.48	\$0.00	\$9,216.48	46.08%
	Dept: Veterans - 543	\$34,500.00	\$0.00	\$34,500.00	\$1,967.04	\$23,587.57	\$10,912.43	\$0.00	\$10,912.43	31.63%
1100.2.546.5273.00	Centennial Grove Sanitation Facilities	\$3,500.00	\$0.00	\$3,500.00	\$240.00	\$2,015.00	\$1,485.00	\$0.00	\$1,485.00	42.43%
1100.2.546.5460.00	Grove Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$148.04	\$627.94	\$372.06	\$0.00	\$372.06	37.21%
	Dept: Grove - 546	\$4,500.00	\$0.00	\$4,500.00	\$388.04	\$2,642.94	\$1,857.06	\$0.00	\$1,857.06	41.27%
1100.1.610.5110.00	Library Director Salary	\$46,095.00	\$0.00	\$46,095.00	\$4,415.25	\$41,503.35	\$4,591.65	\$0.00	\$4,591.65	9.96%
1100.1.610.5113.00	Library Salaries	\$26,318.00	\$0.00	\$26,318.00	\$1,810.00	\$20,866.30	\$5,451.70	\$0.00	\$5,451.70	20.71%
1100.2.610.5240.00	Library Copier	\$455.00	\$0.00	\$455.00	\$0.00	\$395.00	\$60.00	\$0.00	\$60.00	13.19%
1100.2.610.5341.00	Library Telephone	\$800.00	\$0.00	\$800.00	\$67.95	\$703.02	\$96.98	\$0.00	\$96.98	12.12%
1100.2.610.5420.00	Library Office Supplies	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$1,129.01	\$70.99	\$0.00	\$70.99	5.92%
1100.2.610.5587.00	Library Materials	\$22,000.00	\$0.00	\$22,000.00	\$291.88	\$19,291.98	\$2,708.02	\$0.00	\$2,708.02	12.31%
1100.2.610.5710.00	Library Travel	\$132.00	\$0.00	\$132.00	\$0.00	\$0.00	\$132.00	\$0.00	\$132.00	100.00%
1100.2.610.5730.00	MVLC Membership	\$13,413.00	\$0.00	\$13,413.00	\$0.00	\$13,413.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Library - 610	\$110,413.00	\$0.00	\$110,413.00	\$6,585.08	\$97,301.66	\$13,111.34	\$0.00	\$13,111.34	11.87%
1100.2.691.5426.00	Printing	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1100.2.691.5580.00	Historical Commission Administrative Expenses	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Dept: Historical Commission - 691	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1100.2.692.5580.00	Memorial Day Expenses	\$900.00	\$0.00	\$900.00	\$556.32	\$556.32	\$343.68	\$0.00	\$343.68	38.19%
	Dept: Memorial Day - 692	\$900.00	\$0.00	\$900.00	\$556.32	\$556.32	\$343.68	\$0.00	\$343.68	38.19%

Town of Essex

Budget Report - All Departments (w/o Enterprise)

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1100.2.710.5910.00	Bond Principal	\$105,000.00	\$0.00	\$105,000.00	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	0.00%
1100.2.710.5920.00	MERSD Debt Assessment - Principal	\$811,358.00	(\$521,663.14)	\$289,694.86	\$0.00	\$289,694.67	\$0.19	\$0.00	\$0.19	0.00%
1100.2.710.5921.00	Essex No Sh Ag & Tech H.S. Debt Assessment	\$10,396.00	\$0.00	\$10,396.00	\$0.00	\$6,185.00	\$4,211.00	\$0.00	\$4,211.00	40.51%
1100.4.710.5800.14	A5/13ATM Septic Betterment Debt	\$0.00	\$26,291.00	\$26,291.00	\$0.00	\$26,291.00	\$0.00	\$0.00	\$0.00	0.00%
	Dept: Bond Principal - 710	\$926,754.00	(\$495,372.14)	\$431,381.86	\$0.00	\$427,170.67	\$4,211.19	\$0.00	\$4,211.19	0.98%
1100.2.750.5915.00	Bond Interest	\$7,562.00	\$0.00	\$7,562.00	\$0.00	\$7,561.20	\$0.80	\$0.00	\$0.80	0.01%
1100.2.750.5920.00	MERSD Debt Assessment - Interest	\$0.00	\$521,663.14	\$521,663.14	\$0.00	\$521,663.14	\$0.00	\$0.00	\$0.00	0.00%
1100.2.750.5925.00	Interest Short Term Note	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
	Dept: Bond Interest - 750	\$22,562.00	\$521,663.14	\$544,225.14	\$0.00	\$529,224.34	\$15,000.80	\$0.00	\$15,000.80	2.76%
1100.2.911.5172.00	Retirement Bd Assessment	\$320,767.00	\$0.00	\$320,767.00	\$0.00	\$314,472.60	\$6,294.40	\$0.00	\$6,294.40	1.96%
	Dept: Retirement Board - 911	\$320,767.00	\$0.00	\$320,767.00	\$0.00	\$314,472.60	\$6,294.40	\$0.00	\$6,294.40	1.96%
1100.2.912.5171.00	Workers Comp	\$19,337.00	\$0.00	\$19,337.00	\$0.00	\$4,992.16	\$14,344.84	\$0.00	\$14,344.84	74.18%
1100.2.912.5176.00	Unemployment Claims	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$3.17	\$19,996.83	\$0.00	\$19,996.83	99.98%
	Dept: Workers Comp - 912	\$39,337.00	\$0.00	\$39,337.00	\$0.00	\$4,995.33	\$34,341.67	\$0.00	\$34,341.67	87.30%
1100.2.914.5170.00	Health Insurance	\$534,890.00	\$0.00	\$534,890.00	\$36,121.28	\$390,744.06	\$144,145.94	\$0.00	\$144,145.94	26.95%
	Dept: Health Insurance - 914	\$534,890.00	\$0.00	\$534,890.00	\$36,121.28	\$390,744.06	\$144,145.94	\$0.00	\$144,145.94	26.95%
1100.2.945.5173.00	FICA	\$61,903.00	\$0.00	\$61,903.00	\$5,258.16	\$53,715.14	\$8,187.86	\$0.00	\$8,187.86	13.25%
	Dept: F.I.C.A. Tax, Town Share - 945	\$61,903.00	\$0.00	\$61,903.00	\$5,258.16	\$53,715.14	\$8,187.86	\$0.00	\$8,187.86	13.23%
Grand Total:		\$12,632,055.00	\$613,550.44	\$13,245,605.44	\$920,648.47	\$11,823,865.35	\$1,421,740.09	\$0.00	\$1,421,740.09	10.73%

End of Report

Town of Essex

Budget Report - 6150 Water Enterprise

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
6150.1.000.5110.00	Water Superintendent Salary	\$12,759.00	\$0.00	\$12,759.00	\$1,222.15	\$11,488.21	\$1,270.79	\$0.00	\$1,270.79	9.96%
6150.1.000.5111.00	Water Asst. Superintendent Salary	\$44,230.00	\$0.00	\$44,230.00	\$4,236.60	\$39,824.04	\$4,405.96	\$0.00	\$4,405.96	9.96%
6150.1.000.5112.00	Water Clerical Salaries	\$18,722.00	\$188.00	\$18,910.00	\$1,779.20	\$16,977.84	\$1,932.16	\$0.00	\$1,932.16	10.22%
6150.1.000.5113.00	Water Part-time Salaries	\$8,485.00	\$0.00	\$8,485.00	\$2,094.00	\$4,350.00	\$4,135.00	\$0.00	\$4,135.00	48.73%
6150.1.000.5114.00	Water Operator/Tech Salaries	\$35,089.00	\$351.00	\$35,440.00	\$3,395.00	\$31,641.40	\$3,798.60	\$0.00	\$3,798.60	10.72%
6150.1.000.5115.00	Water Operator Salaries	\$133,572.00	\$1,336.00	\$134,908.00	\$12,913.00	\$121,406.20	\$13,501.80	\$0.00	\$13,501.80	10.01%
6150.1.000.5130.00	Water Overtime	\$18,000.00	\$180.00	\$18,180.00	\$1,500.91	\$12,922.36	\$5,257.64	\$0.00	\$5,257.64	28.92%
6150.1.000.5190.00	Water Sick Leave Buyback	\$4,448.00	\$0.00	\$4,448.00	\$0.00	\$0.00	\$4,448.00	\$0.00	\$4,448.00	100.00%
6150.2.000.5170.00	Water Health Insurance	\$40,000.00	\$0.00	\$40,000.00	\$3,129.68	\$34,319.38	\$5,680.62	\$0.00	\$5,680.62	14.20%
6150.2.000.5171.00	Water Workers' Comp	\$3,956.00	\$1,338.60	\$5,294.60	\$0.00	\$5,294.60	\$0.00	\$0.00	\$0.00	0.00%
6150.2.000.5172.00	Water Retirement Bd Assessment	\$41,124.00	\$0.00	\$41,124.00	\$0.00	\$40,317.00	\$807.00	\$0.00	\$807.00	1.96%
6150.2.000.5173.00	Water FICA	\$4,138.00	\$0.00	\$4,138.00	\$402.38	\$2,813.90	\$1,324.10	\$0.00	\$1,324.10	32.00%
6150.2.000.5210.00	Water Electricity	\$42,000.00	\$0.00	\$42,000.00	\$2,907.23	\$33,586.19	\$8,413.81	\$0.00	\$8,413.81	20.03%
6150.2.000.5270.00	Water Truck Lease	\$4,265.00	\$0.00	\$4,265.00	\$0.00	\$4,264.75	\$0.25	\$0.00	\$0.25	0.01%
6150.2.000.5296.00	Sludge Removal	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$8,870.12	\$2,129.88	\$0.00	\$2,129.88	19.36%
6150.2.000.5300.00	Water Seminar Fees	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$662.00	\$538.00	\$0.00	\$538.00	44.83%
6150.2.000.5310.00	Water Drug & Alcohol Testing	\$500.00	\$0.00	\$500.00	\$0.00	\$365.00	\$135.00	\$0.00	\$135.00	27.00%
6150.2.000.5311.00	Water Well Cleaning	\$13,000.00	\$0.00	\$13,000.00	\$8,760.00	\$8,847.00	\$4,153.00	\$0.00	\$4,153.00	31.95%
6150.2.000.5315.00	EPA & State Mand. Testing	\$4,500.00	\$0.00	\$4,500.00	\$388.00	\$3,402.15	\$1,097.85	\$0.00	\$1,097.85	24.40%
6150.2.000.5317.00	Water Contracted Services	\$7,000.00	\$0.00	\$7,000.00	\$340.00	\$6,725.12	\$274.88	\$0.00	\$274.88	3.93%
6150.2.000.5318.00	Water Backflow Testing	\$2,100.00	\$0.00	\$2,100.00	\$830.00	\$1,310.00	\$790.00	\$0.00	\$790.00	37.62%
6150.2.000.5341.00	Water Telephone	\$2,800.00	\$0.00	\$2,800.00	\$234.91	\$2,396.80	\$403.40	\$0.00	\$403.40	14.41%
6150.2.000.5410.00	Water Fuel	\$7,500.00	\$0.00	\$7,500.00	\$2,108.25	\$7,087.66	\$412.34	\$0.00	\$412.34	5.50%
6150.2.000.5420.00	Water Office Supplies	\$6,000.00	\$0.00	\$6,000.00	\$50.02	\$4,705.22	\$1,294.78	\$0.00	\$1,294.78	21.56%
6150.2.000.5480.00	Water Vehicle Expense	\$8,500.00	\$0.00	\$8,500.00	\$786.20	\$8,066.28	\$433.72	\$0.00	\$433.72	5.10%
6150.2.000.5532.00	Water Tools & Supplies	\$4,000.00	\$0.00	\$4,000.00	\$87.70	\$3,408.05	\$591.95	\$0.00	\$591.95	14.80%
6150.2.000.5533.00	Chemicals	\$90,000.00	\$0.00	\$90,000.00	\$19,460.64	\$75,136.63	\$14,863.37	\$0.00	\$14,863.37	16.51%
6150.2.000.5534.00	Lab Supplies	\$3,500.00	\$0.00	\$3,500.00	\$169.09	\$2,767.76	\$732.24	\$0.00	\$732.24	20.92%
6150.2.000.5535.00	Water Other Maintenance	\$25,930.00	\$0.00	\$25,930.00	\$831.59	\$17,903.78	\$8,026.22	\$0.00	\$8,026.22	30.95%
6150.2.000.5536.00	Water Materials	\$3,500.00	\$0.00	\$3,500.00	\$695.59	\$1,959.49	\$1,540.51	\$0.00	\$1,540.51	44.01%
6150.2.000.5537.00	Meter Reading Units	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,067.50	\$432.50	\$0.00	\$432.50	28.83%
6150.2.000.5538.00	Pipe Fittings & Meters	\$10,000.00	\$0.00	\$10,000.00	\$195.79	\$9,735.44	\$264.56	\$0.00	\$264.56	2.65%
6150.2.000.5596.00	Water Uniform Allowance	\$1,320.00	\$0.00	\$1,320.00	\$0.00	\$1,320.00	\$0.00	\$0.00	\$0.00	0.00%
6150.2.000.5730.00	Water Dues & Memberships	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$2,231.00	\$369.00	\$0.00	\$369.00	14.19%
6150.2.000.5740.00	Water Liability Insurance	\$13,050.00	(\$1,338.60)	\$11,711.40	\$0.00	\$11,399.12	\$312.28	\$0.00	\$312.28	2.67%

Town of Essex

Budget Report - 6150 Water Enterprise

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
6150.2.000.5910.00	Water Bond Principal	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	0.00%
6150.2.000.5915.00	Water Bond Interest	\$11,175.00	\$0.00	\$11,175.00	\$0.00	\$11,175.00	\$0.00	\$0.00	\$0.00	0.00%
6150.2.000.5925.00	Water - Principal and Interest on Short Term Note	\$12,752.00	\$0.00	\$12,752.00	\$0.00	\$12,751.41	\$0.59	\$0.00	\$0.59	0.00%
6150.3.000.5830.14	A2014ATM Electrical Efficiency Upgrades	\$0.00	\$29,451.00	\$29,451.00	\$0.00	\$0.00	\$29,451.00	\$0.00	\$29,451.00	100.00%
6150.3.000.5870.14	A2014ATM Pickup Truck with Plow	\$0.00	\$34,690.00	\$34,690.00	\$0.00	\$0.00	\$34,690.00	\$0.00	\$34,690.00	100.00%
6150.5.000.5114.00	Enc Water Operator Tech	\$0.00	\$268.88	\$268.88	\$0.00	\$268.88	\$0.00	\$0.00	\$0.00	0.00%
6150.5.000.5130.00	Enc Water Overtime	\$0.00	\$184.86	\$184.86	\$0.00	\$184.86	\$0.00	\$0.00	\$0.00	0.00%
Grand Total:		\$684,215.00	\$66,649.74	\$750,864.74	\$68,517.93	\$592,951.94	\$157,912.80	\$0.00	\$157,912.80	21.03%

End of Report

Town of Essex

Budget Report - 6250 Sewer Enterprise

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
6250.1.000.5110.00	Sewer Superintendent Salary	\$12,759.00	\$0.00	\$12,759.00	\$1,222.15	\$11,488.21	\$1,270.79	\$0.00	\$1,270.79	9.96%
6250.1.000.5111.00	Sewer Asst. Superintendent Salary	\$8,847.00	\$0.00	\$8,847.00	\$847.35	\$7,965.09	\$881.91	\$0.00	\$881.91	9.97%
6250.1.000.5112.00	Sewer Clerical Salary	\$17,817.00	\$178.00	\$17,995.00	\$1,626.20	\$15,834.48	\$2,160.52	\$0.00	\$2,160.52	12.01%
6250.1.000.5113.00	Plant System II/WW Tech	\$35,089.00	\$351.00	\$35,440.00	\$3,395.00	\$31,641.40	\$3,798.60	\$0.00	\$3,798.60	10.72%
6250.1.000.5114.00	Sewer Operator/Tech Salary	\$34,805.00	\$348.00	\$35,153.00	\$3,325.00	\$31,255.00	\$3,898.00	\$0.00	\$3,898.00	11.09%
6250.1.000.5130.00	Sewer Overtime	\$15,000.00	\$623.00	\$15,623.00	\$1,597.16	\$11,521.41	\$4,101.59	\$0.00	\$4,101.59	26.25%
6250.1.000.5190.00	Sewer Sick Leave Buyback	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
6250.2.000.5170.00	Sewer Health Insurance	\$28,000.00	\$0.00	\$28,000.00	\$2,307.77	\$25,251.64	\$2,748.36	\$0.00	\$2,748.36	9.82%
6250.2.000.5171.00	Sewer Workers Comp	\$1,365.00	\$0.00	\$1,365.00	\$0.00	\$0.00	\$1,365.00	\$0.00	\$1,365.00	100.00%
6250.2.000.5172.00	Sewer Retirement Bd Assessment	\$20,562.00	\$0.00	\$20,562.00	\$0.00	\$20,158.50	\$403.50	\$0.00	\$403.50	1.96%
6250.2.000.5173.00	Sewer FICA	\$2,369.00	\$0.00	\$2,369.00	\$173.89	\$1,634.19	\$734.81	\$0.00	\$734.81	31.02%
6250.2.000.5210.00	Sewer Electricity	\$28,500.00	(\$5,000.00)	\$23,500.00	\$3,299.83	\$21,232.67	\$2,267.33	\$0.00	\$2,267.33	9.65%
6250.2.000.5300.00	Sewer Seminar Fees	\$400.00	(\$400.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
6250.2.000.5310.00	Sewer Drug & Alcohol Testing	\$240.00	\$0.00	\$240.00	\$0.00	\$60.00	\$180.00	\$0.00	\$180.00	75.00%
6250.2.000.5317.00	City of Gloucester Usage Charge	\$347,790.00	\$9,353.00	\$357,143.00	\$0.00	\$258,754.32	\$98,388.68	\$0.00	\$98,388.68	27.55%
6250.2.000.5318.00	Sewer Backflow Testing	\$700.00	\$0.00	\$700.00	\$315.00	\$315.00	\$385.00	\$0.00	\$385.00	55.00%
6250.2.000.5341.00	Sewer Telephone	\$2,000.00	\$0.00	\$2,000.00	\$125.97	\$1,440.38	\$559.62	\$0.00	\$559.62	27.98%
6250.2.000.5410.00	Sewer Fuel	\$5,000.00	(\$2,000.00)	\$3,000.00	\$387.91	\$2,601.41	\$398.59	\$0.00	\$398.59	13.29%
6250.2.000.5420.00	Sewer Office Supplies	\$8,200.00	\$0.00	\$8,200.00	\$0.00	\$6,456.20	\$1,743.80	\$0.00	\$1,743.80	21.27%
6250.2.000.5480.00	Sewer Vehicle Expense	\$4,000.00	\$500.00	\$4,500.00	\$242.80	\$4,325.16	\$174.84	\$0.00	\$174.84	3.89%
6250.2.000.5532.00	Sewer Tools & Supplies	\$7,500.00	(\$600.00)	\$6,900.00	\$3,195.26	\$6,545.38	\$354.62	\$0.00	\$354.62	5.14%
6250.2.000.5533.00	Sewer Chemicals	\$6,200.00	\$0.00	\$6,200.00	\$0.00	\$3,631.72	\$2,568.28	\$0.00	\$2,568.28	41.42%
6250.2.000.5535.00	Sewer Other Maintenance	\$35,000.00	(\$1,853.00)	\$33,147.00	\$2,234.70	\$28,554.40	\$4,592.60	\$0.00	\$4,592.60	13.86%
6250.2.000.5536.00	Sewer Materials	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,013.30	\$486.70	\$0.00	\$486.70	32.45%
6250.2.000.5596.00	Sewer Uniform Allowance	\$440.00	\$0.00	\$440.00	\$0.00	\$440.00	\$0.00	\$0.00	\$0.00	0.00%
6250.2.000.5730.00	Sewer Dues & Memberships	\$400.00	\$0.00	\$400.00	\$100.00	\$175.00	\$225.00	\$0.00	\$225.00	56.25%
6250.2.000.5740.00	Sewer Liability Insurance	\$4,200.00	\$0.00	\$4,200.00	\$0.00	\$3,277.04	\$922.96	\$0.00	\$922.96	21.98%
6250.2.000.5788.79	MWPAT Debt Adm & Ong Fees	\$22,242.00	\$0.00	\$22,242.00	\$0.00	\$22,238.58	\$3.42	\$0.00	\$3.42	0.02%
6250.2.000.5910.00	Sewer Bond Principal	\$1,126,399.00	\$0.00	\$1,126,399.00	\$0.00	\$1,126,398.04	\$0.96	\$0.00	\$0.96	0.00%
6250.2.000.5915.00	Sewer Bond Interest	\$132,110.00	\$0.00	\$132,110.00	\$0.00	\$132,107.61	\$2.39	\$0.00	\$2.39	0.00%
6250.3.000.5870.13	A26/13ATM Sewer Lift Station Grinding Device	\$0.00	\$6,245.67	\$6,245.67	\$0.00	\$541.07	\$5,704.60	\$0.00	\$5,704.60	91.34%
6250.5.000.5113.00	Enc Operator Tech	\$0.00	\$268.88	\$268.88	\$0.00	\$268.88	\$0.00	\$0.00	\$0.00	0.00%
Grand Total:		\$1,910,634.00	\$8,014.55	\$1,918,648.55	\$24,395.99	\$1,777,126.08	\$141,522.47	\$0.00	\$141,522.47	7.38%

End of Report

Town of Essex

Budget Report - 2246 Community Preservation

From Date: 5/1/2014

To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
2246.0.000.5240.00	A2/3-9-09STM Hearse House Preservation	\$0.00	\$440.96	\$440.96	\$0.00	\$0.00	\$440.96	\$0.00	\$440.96	100.00%
2246.0.000.5240.12	A8/11-14-11FTM Headstone Restoration	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$1,400.00	\$2,100.00	\$0.00	\$2,100.00	60.00%
2246.0.000.5240.14	A35/13ATM Spring Street Cemetery Fence Repair	\$0.00	\$24,500.00	\$24,500.00	\$0.00	\$0.00	\$24,500.00	\$0.00	\$24,500.00	100.00%
2246.0.000.5305.13	A29/12ATM Historic House Survey	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$11,990.00	\$10.00	\$0.00	\$10.00	0.08%
2246.0.000.5305.14	A35/13ATM Archiving Records -Town Hall Vault	\$0.00	\$8,000.00	\$8,000.00	\$100.00	\$5,547.63	\$2,452.37	\$0.00	\$2,452.37	30.65%
2246.0.000.5307.14	A35/13ATM Digitization of Civil War Records	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
2246.0.000.5309.13	A29/12ATM Walking Tour	\$0.00	\$7,220.00	\$7,220.00	\$0.00	\$2,878.02	\$4,341.98	\$0.00	\$4,341.98	60.14%
2246.0.000.5700.14	A35/13ATM CPA Administration	\$0.00	\$2,272.00	\$2,272.00	\$0.00	\$250.00	\$2,022.00	\$0.00	\$2,022.00	89.00%
2246.0.000.5840.14	A35/13ATM Benches on Historic Walking Trail	\$0.00	\$16,500.00	\$16,500.00	\$0.00	\$0.00	\$16,500.00	\$0.00	\$16,500.00	100.00%
Grand Total:		\$0.00	\$79,432.96	\$79,432.96	\$100.00	\$22,065.65	\$57,367.31	\$0.00	\$57,367.31	72.22%

End of Report

Town of Essex

Budget Report - Renovations to Town Hall

From Date: 5/1/2014 To Date: 5/31/2014

Fiscal Year: 2013-2014

Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
3306.0.000.5305.00	Contracted Design Services	\$0.00	\$37,473.96	\$37,473.96	\$2,724.00	\$33,459.96	\$4,014.00	\$0.00	\$4,014.00	10.71%
3306.0.000.5700.00	Town Hall Renovations - Contingency	\$0.00	\$33,549.00	\$33,549.00	\$0.00	\$0.00	\$33,549.00	\$0.00	\$33,549.00	100.00%
3306.0.000.5890.00	Construction - Classic Construction	\$0.00	\$863,251.00	\$863,251.00	\$133,607.00	\$229,236.00	\$634,015.00	\$0.00	\$634,015.00	73.45%
Grand Total:		\$0.00	\$934,273.96	\$934,273.96	\$136,331.00	\$262,695.96	\$671,578.00	\$0.00	\$671,578.00	71.88%

End of Report

RatingsDirect®

Summary:

Essex Town, Massachusetts; General Obligation

Primary Credit Analyst:

Victor M Medeiros, Boston (1) 617-530-8305; victor.medeiros@standardandpoors.com

Secondary Contact:

Hilary A Sutton, New York (1) 212-438-7093; hilary.sutton@standardandpoors.com

Research Contributor:

Suyash Chordia; CRISIL Global Analytic Center, an S&P affiliate, Mumbai

Table Of Contents

Rationale

Outlook

Related Criteria And Research

Summary:

Essex Town, Massachusetts; General Obligation

Credit Profile		
US\$1.715 mil GO mun purp loan bnds ser 2014 dtd 07/01/2014 due 07/01/2024		
<i>Long Term Rating</i>	AA+/Stable	New
Essex Twn GO		
<i>Unenhanced Rating</i>	AA+(SPUR)/Stable	Upgraded

Many issues are enhanced by bond insurance.

Rationale

Standard & Poor's Ratings Services raised its rating on Essex Town, Mass.' general obligation (GO) debt one notch to 'AA+' from 'AA' based on Standard & Poor's local GO criteria, published Sept. 12, 2013, on RatingsDirect. The outlook is stable.

At the same time, Standard & Poor's assigned its 'AA+' rating and stable outlook to Essex's series 2014 GO municipal purpose loan bonds.

The town's full-faith-and-credit pledge secures the bonds. Officials intend to use bond proceeds to finance various town capital improvement projects and refund the town's series 2004 bonds outstanding.

The rating reflects our opinion of the following factors for the town, specifically its:

- Very strong economy that participates in the greater Boston metropolitan statistical area (MSA) area;
- Adequate management environment and "standard" financial management policies under our Financial Management Assessment (FMA) methodology;
- Strong budgetary flexibility with available reserves expected to remain at roughly 10% of general fund expenditures;
- Strong budgetary performance and stable revenue profile that is largely independent of commonwealth and federal revenue;
- Very strong liquidity, providing very strong cash to cover debt service and operating expenditures; and
- Very strong debt and contingent liabilities, bolstered by low debt-to-market-value ratios and aggressive amortization.

Very strong economy

Essex is about 30 miles north of Boston in Essex County. The 14-square-mile Essex has a population estimate of 3,630. The town is an affluent, largely residential coastal community with residents commuting to employment opportunities throughout the Boston MSA via interstates 93 and 95. County unemployment averaged 7.5% in 2013; it has generally been in-line with national averages. Projected per capita effective buying income is 157% of the national level.

The property tax base has exhibited a recent decrease due to housing market downturn. Assessed value (AV) is an estimated \$744.7 million in fiscal 2014. Market value is, in our opinion, extremely strong at roughly \$220,150 per

capita. The tax base is diverse with the 10 leading taxpayers accounting for 6.1% of AV. We believe Essex could experience tax base growth over the next few fiscal years due to improvement in the region's median home prices through 2015, according to our latest forecast.

Adequate management

Essex's management conditions are, in our view, adequate with "standard" financial management practices under our FMA methodology, indicating the finance department maintains adequate policies in some, but not all, key areas. Management practices include, what we regard as, conservative budgeting assumptions for revenue and expenditures and quarterly budget monitoring reports to the town board of selectmen and the town administrator. Essex prepares a five-year capital improvement plan that does not identify funding sources. We recognize the town currently lacks formal long-term financial planning, debt management, and reserve policies.

Strong budgetary flexibility

In our opinion, budgetary flexibility is strong. Essex closed fiscal 2013 with an available fund balance, unassigned and assigned, of \$1.4 million, or 10.3% of adjusted expenditures. Over the past three fiscal years, available reserves have neared 10% of expenditures. Over the next few years, we expect the town to maintain, what we consider, strong operating flexibility because there are no expectations of management drawing down reserves.

Strong budgetary performance

In our view, overall budgetary performance is strong. Despite a challenging revenue environment over the recent fiscal years, Essex has ended with positive operations due mainly to, what we regard as, conservative budgeting. After adjusting revenue and expenditures with regular transfers, Essex realized a general fund surplus of 0.6% of operating expenditures and a total governmental funds surplus of 1% of expenditures in fiscal 2013.

Officials report favorable budget-to-actual-result variances in fiscal 2014, and they expect to end the fiscal year with a surplus. We expect budgetary performance to remain strong due to projected growth in the town's property tax base, coupled with suggested improving credit conditions in New England, according to our macroeconomic forecasts (please see the article, titled "U.S. State And Local Government Credit Conditions Forecast," published April 7, 2014, on RatingsDirect).

Essex maintains a stable and predictable revenue profile with property tax revenue accounting for more than three-fourths of general fund revenue. Current tax collections have remained more than 99% over the past three fiscal years.

Very strong liquidity

Supporting Essex's finances is, what we consider, very strong liquidity with available cash of 34.3% of total governmental funds expenditures and 31.7x debt service. Further enhancing our view of the town's liquidity is its maintenance of, what we consider, strong access to external liquidity. Essex does not report any direct-purchase debt or contingent liabilities with tender options or immediate acceleration risk.

Very strong debt and contingent liabilities profile

In our opinion, Essex's debt and contingent liabilities profile is very strong. Following this bond issue, Essex has roughly \$16.5 million of total direct debt outstanding, roughly \$9.6 million of which is self-supporting tax-secured

enterprise debt. We understand the sewer fund has relied on the general fund for operational support. Debt service is 3.3% of total governmental funds expenditures, and net direct debt is 50.6% of total governmental funds revenue. Bolstering our view of the town's debt profile is its net debt at 1.8% of market value, which we consider low. We consider debt amortization very aggressive with officials planning to retire roughly 91% over 10 years.

In our view, Essex's pension and other postemployment benefits (OPEB) liabilities are manageable. Currently, the combined annual pension and OPEB cost is 3.2% of total governmental funds expenditures. The town participates in the Essex County Retirement System, and it contributes 100% of the annual required contribution. In fiscal 2014, Essex has budgeted to pay a total of approximately \$315,000, or about 2.3% of expenditures. As of Jan. 1, 2011, the system, as a whole, was 52% funded. Due to the county retirement system's below-average funded ratio, we believe this will likely remain a growing cost for the town over the next few years. Essex also provides OPEB to retirees. As of the last actuarial valuation, the town reported a \$3.5 million OPEB liability. The town has traditionally funded OPEB through pay-as-you-go financing.

Strong Institutional Framework

We consider the Institutional Framework score for Massachusetts municipalities strong.

Outlook

The stable outlook reflects Standard & Poor's opinion of Essex's adequate management and very strong economy due to high wealth and income and its location within the Boston MSA. We do not expect to change the rating within the next two years because we believe Essex will likely maintain, what we consider, strong reserves and balanced operations despite any expected cost increases, including expected pension cost increases. An unexpected and significant draw down of reserves or significantly worse budget performance, however, could result in downward rating pressure.

Related Criteria And Research

Related Criteria

USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013

Related Research

- U.S. State And Local Government Credit Conditions Forecast, April 7, 2014
- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Institutional Framework Overview: Massachusetts Local Governments

Complete ratings information is available to subscribers of RatingsDirect at www.globalcreditportal.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com. Use the Ratings search box located in the left column.

Copyright © 2014 Standard & Poor's Financial Services LLC, a part of McGraw Hill Financial. All rights reserved.

No content (including ratings, credit-related analyses and data, valuations, model, software or other application or output therefrom) or any part thereof (Content) may be modified, reverse engineered, reproduced or distributed in any form by any means, or stored in a database or retrieval system, without the prior written permission of Standard & Poor's Financial Services LLC or its affiliates (collectively, S&P). The Content shall not be used for any unlawful or unauthorized purposes. S&P and any third-party providers, as well as their directors, officers, shareholders, employees or agents (collectively S&P Parties) do not guarantee the accuracy, completeness, timeliness or availability of the Content. S&P Parties are not responsible for any errors or omissions (negligent or otherwise), regardless of the cause, for the results obtained from the use of the Content, or for the security or maintenance of any data input by the user. The Content is provided on an "as is" basis. S&P PARTIES DISCLAIM ANY AND ALL EXPRESS OR IMPLIED WARRANTIES, INCLUDING, BUT NOT LIMITED TO, ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE, FREEDOM FROM BUGS, SOFTWARE ERRORS OR DEFECTS, THAT THE CONTENT'S FUNCTIONING WILL BE UNINTERRUPTED, OR THAT THE CONTENT WILL OPERATE WITH ANY SOFTWARE OR HARDWARE CONFIGURATION. In no event shall S&P Parties be liable to any party for any direct, indirect, incidental, exemplary, compensatory, punitive, special or consequential damages, costs, expenses, legal fees, or losses (including, without limitation, lost income or lost profits and opportunity costs or losses caused by negligence) in connection with any use of the Content even if advised of the possibility of such damages.

Credit-related and other analyses, including ratings, and statements in the Content are statements of opinion as of the date they are expressed and not statements of fact. S&P's opinions, analyses, and rating acknowledgment decisions (described below) are not recommendations to purchase, hold, or sell any securities or to make any investment decisions, and do not address the suitability of any security. S&P assumes no obligation to update the Content following publication in any form or format. The Content should not be relied on and is not a substitute for the skill, judgment and experience of the user, its management, employees, advisors and/or clients when making investment and other business decisions. S&P does not act as a fiduciary or an investment advisor except where registered as such. While S&P has obtained information from sources it believes to be reliable, S&P does not perform an audit and undertakes no duty of due diligence or independent verification of any information it receives.

To the extent that regulatory authorities allow a rating agency to acknowledge in one jurisdiction a rating issued in another jurisdiction for certain regulatory purposes, S&P reserves the right to assign, withdraw, or suspend such acknowledgement at any time and in its sole discretion. S&P Parties disclaim any duty whatsoever arising out of the assignment, withdrawal, or suspension of an acknowledgment as well as any liability for any damage alleged to have been suffered on account thereof.

S&P keeps certain activities of its business units separate from each other in order to preserve the independence and objectivity of their respective activities. As a result, certain business units of S&P may have information that is not available to other S&P business units. S&P has established policies and procedures to maintain the confidentiality of certain nonpublic information received in connection with each analytical process.

S&P may receive compensation for its ratings and certain analyses, normally from issuers or underwriters of securities or from obligors. S&P reserves the right to disseminate its opinions and analyses. S&P's public ratings and analyses are made available on its Web sites, www.standardandpoors.com (free of charge), and www.ratingsdirect.com and www.globalcreditportal.com (subscription) and www.spcapitaliq.com (subscription) and may be distributed through other means, including via S&P publications and third-party redistributors. Additional information about our ratings fees is available at www.standardandpoors.com/usratingsfees.