I herewith submit the Annual Report of the City Comptroller showing all money received and expended during the Fiscal Year July 1, 2013 thru June 30, 2014 together with the Balance Sheet showing the statement of the various accounts of the City on June 30, 2014 and Debt Statement showing all outstanding debt and it's maturity.

Respectfully submitted,

John J. Richard
City Comptroller

ANALYSIS OF RECEIPTS

GENERAL FUND REVENUES

TAXES (NET OF REFUNDS):			
Current Year:			
Personal	$ 2,204,892.57		
Real Estate	$ 54,215,498.24		
Motor Vehicle Excise	$ 3,406,633.88		
Prior Years:			
Personal	$ 7,471.24		
Real Estate	$ 468,594.18		
Motor Vehicle Excise	$ 1,065,345.78		
Sale of Tax Possessions			
Deferred Taxes	$ 3,777.54		
Tax Titles	$ 599,434.85	$	61,971,648.28
PENALTIES AND INTEREST ON TAXES AND EXCISES:			
Personal and Real Estate Taxes	$ 114,515.57		
Tax Titles	$ 168,402.81		
Tax Deferral	$ 582.64		
Motor Vehicle Excise	$ 49,148.27	$	332,649.29

OTHER TAXES:				
Hotel	$	259,820.36		
Forest Products	$	-	$	259,820.36
CHARGES FOR SEVICES:				
OTHER CHARGES FOR SERVICES:				
Cemeteries:				
Interments	$	50,175.00	$	50,175.00
Fee's:				
Assessor's Maps:				
Maps	$	1,148.57		
Treasurer/Collector:				
Municipal Liens	$	37,550.00		
Treasurer Cost	$	1,220.80		
Real Estate and Personal Property Tax Costs	$	15,086.04		
Motor Vehicle Excise Costs	$	144,735.97		
Treasurer Miscellaneous Fees	$	2,229.36		
Bad Check Fee's	$	430.30		
Prior Year - M.V. Excise	$	-		
M.V. Excise Holding Release Fee's	$	41,000.00		
Parking Holding Release Fee's	$	7,860.00		
Motor Vehicle Rental Surcharge	$	3,350.17		
City Clerk:				
Miscellaneous Lic. & Fee's	$	138,192.21		
Planning Board:				
Miscellaneous	$	4,833.00		
Police:				
Private Detail Fee's	$	25,366.87		
Photo Copies & Misc.	$	7,530.00		
Fingerprinting Fee's	$	80.00		
Alarm Useage Fee's	$	-		
Fire:				
Ambulance	$	1,361,552.92		

Fire Miscellaneous Fee's	$	26,427.00		
Private Detail Fee's	$	975.42		
Fire Alarm Monitoring	$	40,855.00		
Sealer, Weights & Measures:				
Miscellaneous Fee's	$	26,700.00		
Health:				
Trash Fees	$	3,000.00		
Trailer Parks	$	15,312.00		
Dog Officer Fee's	$	1,080.00		
Other Departmental Revenue:				
Council For Aging MART Reimbursement	$	7,420.05	$	1,913,935.68
RENTALS				
City Hall	$	475.99		
Park Rental	$	3.00		
Property Rentals	$	15,572.58	$	16,051.57
LICENSES & PERMITS:				
Mayor:				
Cable T.V.	$	59,450.28		
License Commission:				
License Commission Licenses and Fee's	$	78,004.17		
Police:				
Police Licenses & Permits	$	39,989.50		
Street Hawkers & Peddlers	$	3,100.00		
Building:				
Building Permits	$	420,152.75		
Wire Permits	$	31,470.00		
Plumbing Permits	$	51,818.00		
Gas Permits	$	26,867.00		
Highway:				
Street Opening	$	4,270.00		
Health:				

Health Miscellaneous	$	53,881.26	$	769,002.96
FEDERAL REVENUE:				
Medicare Part "D" Reimbursements	$	185,514.08		
FEMA Storm Reimbursements	$	158,682.33	$	344,196.41
STATE SHARED REVENUE - CHERRY SHEET:				
School:				
School Aid Ch. 70	$	43,232,362.00		
Tuition - Charter School Reimbursement	$	205,494.00	$	43,437,856.00
Other:				
Veteran Benefits	$	239,973.00		
Unrestricted Aid	$	4,955,255.00		
State Owned Land	$	139,862.00		
Exemption Reimbursements:				
17D Surviving Spouses, 70 or over	$	12,600.00		
Veteran Abatements				
22 (a-f) Veterans	$	62,775.00		
Parapliegics & Surviving Spouses	$	9,871.00		
22D Surviving Spouses of Veterans	$	76,021.00		
22E Veterans & Surviving Spouses	$	50,808.00		
Blind	$	2,188.00		
Elderly	$	63,294.00		
			$	5,612,647.00
OTHER GOVERNMENTAL REVENUE:				
Court Restitution	$	25,244.28	$	25,244.28
FINES AND FORFEITURES:				
Parking Violations	$	27,056.00		
Parking Violation Penalties	$	5,485.00		
Library	$	35,746.04		
Assessor's 38D Penalty Fees	$	62,950.00		
C.M.V.I.	$	100,037.50	$	231,274.54
MISCELLANEOUS REVENUES:				
Earnings on Investments	$	129,664.24	$	129,664.24
OTHER FINANCING SOURCES:				
MEMA Reimbursement - Ice Storm	$	52,225.00		

Disposal of Assets	$	4,224.88		
Medicaid Reimbursement	$	481,266.04		
Premium on Bonds	$	40,768.00		
Vending Commissions	$	105.30		
Payment in Lieu of Taxes	$	8,787.99		
National Grid Energy Incentive	$	331,854.00		
Previous Year's Appropriation Refunds	$	58,960.04	$	978,191.25
TRANSFERS FROM TRUST TO GENERAL FUND:				
Cemetery Withdrawals	$	71,067.00	$	71,067.00
SPECIAL REVENUE ACCOUNTS				
Sewer User Fees:				
Current Collections	$	5,305,049.18		
Liens Added To Taxes	$	430,455.50		
Septage Treatment Charges	$	5,463.00		
Sewer Betterment Assessments	$	823.68		
Sewer Services	$	157,506.90		
MWPAT Interest Subsidy	$	222,216.07		
Sale of Assets	$	2,939.94		
Sewer I-I Fees	$	4,620.00		
Penalties	$	44,171.51		
Sanitation Services	$	3,215.14	$	6,176,460.92
Water User Fees:				
Current Collections	$	5,437,633.65		
Liens Added To Taxes	$	442,249.67		
Penalties	$	41,863.03		
Services	$	285,504.72		
Disposal of Assets	$	1,174.50	$	6,208,425.57
Non-Revenue Bond Proceeds:				
Sewer System Improvements (drawdowns)	$	978,735.01	$	978,735.01
Temporary Loan Proceeds:				
High School Renovations (City Issued)	$	8,231,859.00		
Southeast School Renovations (City Issued)	$	661,182.00		
Fallbrook School Renovations (City Issued)	$	306,959.00		
Wastewater Drawdowns (MWPAT Issued)	$	1,535,404.31		
Southeast School Renovations- (Internal Borrowing)	$	2,320,549.88		

Fallbrook School Renovations- (Internal Borrowing)	$ 905,685.75		
High School Renovations - (Internal borrowing)	$ 3,752,668.23	$	17,714,308.17

Federal Grants:

School:

Fiscal Year 2014:

P140 Educator Quality	$ 164,245.00		
P140 Educator Quality Rollover	$ 112.95		
P180 LEP Support	$ 26,578.00		
P180 RO LEP Support	$ 1,004.00		
P201 Reach the Top	$ 166,795.00		
P240 SPED Entitlement	$ 1,404,102.00		
P240 SPED Entitlement - Rollover	$ 13,084.00		
P262 Early Childhood	$ 45,531.23		
P274 SPED Curriculum Frameworks	$ 14,323.00		
P305 Title I Reading	$ 798,147.00		
P323 Chapter I Program Improvement	$ 7,093.00		
P400 Perkins Vocational Ed Skills	$ 43,458.00		
P409 Allocation - Other	$ 10,941.00		
P648 CDC - Adolescent	$ 1,500.00		
P738 K-12 Literacy	$ 21,272.19		

Fiscal Year 2013:

P140 Educator Quality	$ 48,552.83		
P155 Next Generation	$ 22,500.00		
P180 LEP Support	$ 38,980.00		
P201 Reach the Top	$ 770.00		
P240 Idea SPED Entitlement	$ 228,886.00		
P240 SPED Entitlement - Rollover	$ 14,171.20		
P255 Math & SPED Leadership	$ 6,150.00		
P274 SPED Curriculum	$ 11,876.00		
P305 Title I Reading	$ 266,071.00		
P323 Chapter 1 Program Improvement	$ 15,721.00		
P400 Perkins Vocational Ed Skills	$ 35,706.00		
P647A 21st Century Learning	$ 48,837.00		
P738 K-12 Literacy	$ 17,460.00		

Previous Years:

P140 Educator Quality	$ 16,290.00		
P305 Title I Reading	$ 656.61	$	3,490,814.01

Other:

General Government:			
Public Safety:			
Fire Prevention	$	4,912.00	
Office of Justice Program	$	96,810.90	
Cops Hiring	$	255,000.00	
Homeland Security Grant	$	4,384.00	
Emergency Manage CEMP	$	6,345.00	
D.O.T. H.M.E.P.	$	4,486.70	
Public Works:			
Human Services:			
Community Development Block Grant	$	284,526.95	
Community Dev Block Grant-Prog. Income	$	55,532.41	
Cultural Recreation:			
			$ 711,997.96
State Grants:			
School:			
F.Y. 2014 Programs:			
P158 MASS Innovation	$	23,055.00	
P220 Interventions	$	10,246.00	
P237 Coord Family Engagement	$	112,063.00	
P290 Enhanced School Health Services	$	106,600.00	
P298 Early Child Progress Improvements	$	4,275.00	
P391 Community Partnership for Children	$	29,548.00	
P544 Breakfast Demo	$	3,500.00	
P625 4-8 Summer Academic Support	$	48,600.00	
P701 Kindergarten Enhancement	$	260,542.00	
P738 K12 Literacy	$	20,503.00	
P806 Evidence Based Early Literacy	$	6,667.02	
MSBA - High School Renovation Project	$	3,568,295.00	
MSBA - Southeast School Project	$	1,659,368.00	
MSBA - Fallbrook Project	$	598,727.00	
F.Y. 2013 Programs:			
P203 Innovation - Implementation	$	7,608.00	
P391 Early Childhood	$	66.53	
P425 4-8 Academic Support	$	2,376.00	
P701 KindergartenEnhancement	$	26,790.28	
P806 Evidence-Based Eearly Literacy	$	3,989.48	

F.Y. 2012 Programs:				
P632 Academic Support Services	$	1,096.06		
			$	6,493,915.37
Other:				
General Government:				
Green Communities - Energy Grant	$	1,447.00		
Monoosnoc Brook Improvement	$	504,091.52		
Public Safety:				
CCJ - Violence Against Women Act	$	34,461.19		
Safe Fire	$	9,004.00		
LEMA - Citizans Core	$	7,445.64		
Public Works:				
	$	-		
Human Services:				
Council for Aging	$	64,184.00		
Culture & Recreation:				
Southeast Playground	$	10,354.48		
Public Libraries	$	23,087.73		
Arts Commission	$	15,100.00		
Arts Commission - Interest Earned	$	8.76		
Adams Art Program	$	11,200.00	$	680,384.32
Revolving:				
School:				
School Lunch - Federal Grants	$	1,752,262.61		
School Lunch - State Grants	$	43,386.91		
School Lunch Fees	$	790,846.27		
Trade School	$	126,264.92		
School Driver Training	$	85,198.44		
School Athletic	$	166,760.63		
Pre-Kindergarten Fees	$	179,073.75		
Daycare Fees	$	755,946.77		
Continued Education	$	1,681.56		
Circuit Breaker Funds	$	2,161,601.00		
Lost Book Fund	$	25.00		
Summer School	$	9,600.00		
School Choice	$	1,534,053.00		
School Rental Fees	$	55,407.19		
Student Activity Account - High School	$	275,256.62		
Student Activity Account - Miscellaneous	$	93,338.20		

School Transportation Fees	$	69,681.08	$	8,100,383.95
Other:				
Recreation	$	324,744.42		
Damage and Fire Insurance Recoveries	$	22,180.42		
Workers Comp Fund - 2014 -Trans. From GF	$	306,902.00		
Gallagher Building	$	303,438.21		
Growth Conference	$	12,312.50	$	969,577.55
Donations:				
School:				
Miscellaneous Educational	$	76,882.99		
E Rate Donations	$	48,124.31	$	125,007.30
Other:				
General Government:				
Emergency Management Agency	$	942.50		
Open Space Donation Account	$	2,356.00		
Public Safety:				
Police Honor Guard				
Police Youth Services	$	2,000.00		
Police Safety Equipment	$	563.67		
Fire Dept. Equipment	$	5,365.60		
Public Works:				
Home Composting Bins	$	150.00		
Human Services:				
Mayor's Tree Donations	$	100.00		
Mayor's Fire Relief	$	23.01		
Mayor's Emergency Fuel	$	29,912.20		
Council On Aging	$	8,345.00		
Elderly & Disabled	$	3,239.92		
Cemetery	$	1,600.00		
Culture & Recreation:				
Recreation Playground	$	5,000.00		
Artist Gateway	$	6,500.00		
Library	$	157,298.38		
Mayor's Christmas Decorations	$	1,075.00		
Doyle Field Commission	$	77,495.04		
Starburst	$	18,294.00		
Johnny Appleseed	$	24,835.00	$	345,095.32
Receipts Reserved for Appropriations:				
Parking Meter Fee's	$	25,932.38		
Disability Commission Fines	$	4,875.00		

Conservation Commission - Wetland Fees	$	7,263.39		
Library State Aid	$	24,602.38		
Highway State Aid	$	949,551.32		
Stabilization Fund Interest	$	32,800.10		
Stabilization Fund Temp. Loan Payback-H.S.	$	3,752,668.23		
Stabilization Fund Temp. Loan Payback - Southeast Sch	$	2,320,549.88		
Stabilization Fund Temp Loan Payback - Fallbrook Sch	$	905,685.75		
Damages & Insurance Recoveries - over $20,000	$	27,315.00		
Weights & Measures Fines	$	530.00	$	8,051,773.43
Trust Funds:				
Transfers from Trust Fund Accounts:				
Scholarship Trust Funds - School Scholarship	$	18,048.00		
Scholarship Trust Funds - Miscellaneous Trust Funds	$	1,075.00		
School:				
Kendall Fund Distribution	$	68,611.11		
Scholarship Trust Funds Contributions	$	207.00		
OPEB Liability Trust Fund:				
Investment Earnings	$	19,987.80		
Appropriation Transfers - General Funds:				
General Fund - City	$	950,000.00		
General Fund - School	$	950,000.00		
Water Fund	$	500,000.00		
Sewer Fund	$	275,000.00		
Transfers from Trust Fund Accounts:				
Library	$	9,450.00		
Charity	$	465.00		
Perpetual Care	$	12,800.00		
Sale of Lots	$	25,800.00		
Other:				
Unemployment Insurance	$	2,538.09		
Library - Miscellaneous	$	211.85	$	2,834,193.85
Claims Trust Fund FY14:				
Employee Deductions:				
Medical	$	3,776,870.85		
Medicare	$	586,930.82		
Dental	$	619,075.76		
Claims Reimbursement	$	701,443.19		
Interest Earnings	$	72,537.36		
Appropriation Transfer:				
General Fund- City Active	$	2,708,675.89		

General Fund- City Retired	$	1,266,422.47		
General Fund- School Department (Active)	$	7,113,706.24		
General Fund- School Department (Retired)	$	2,574,297.42		
Special Revenue - Water Department - Active	$	163,903.11		
Special Revenue - Department - Retired	$	75,297.42		
Special Revenue - CDBG	$	-		
Special Revenue - Sewer - Active	$	100,726.56		
Special Revenue - Sewer - Retired	$	14,655.24		
Special Revenue - School Misc.	$	-		
Special Revenue - Misc. Accounts	$	1,940.98		
Claims Trust Fund - New Plan Design FY 2015:				
Employee's Deductions	$	153,748.13	$	19,930,231.44
Agency:				
F.L.L.A.C.	$	3,228,450.00		
Casino Review	$	101,772.51		
Firearms Recordkeeping	$	93,550.50		
Deputy Collections	$	620,521.59		
Police Federal Forfeitures	$	68.66		
Police Confiscations	$	23,319.00		
Deputy Fee's Reserved	$	100,629.00		
Tobacco Control Regional Alliance	$	60,792.87		
DPW Guaranty Deposits	$	10,090.83		
Performance Bonds Escrow	$	73.73		
Purchasing Deposits	$	800.00		
Private Details:				
Police	$	718,255.75		
Fire	$	24,804.20		
City Hall	$	7,143.34		
Claims and Tailings	$	1,115.09		
Advanced Life Support	$	269,244.01		
Real Estate Tax Escrow	$	36,675.98	$	5,297,307.06
Payroll Deductions:				
Court Assignments	$	191,497.47		
Federal Withholding Tax	$	8,133,699.62		
State Withholding Tax	$	3,292,506.39		
Basic Life Insurance	$	19,850.38		
Optional Life Insurance	$	41,386.30		
Tax Sheltered Annuities	$	884,560.80		
Deferred Compensation	$	619,232.17		
School Custodian Dues	$	16,800.00		
School Secretaries Dues	$	12,076.95		

Firefighter's Dues	$ 74,116.86		
Police Association Dues	$ 50,225.25		
Police Dispatchers Dues	$ 4,073.00		
Middle Manager's Dues	$ 3,732.40		
School Aides Association Dues	$ 40,124.71		
D.P.W. Association Dues	$ 18,189.00		
School Tutors Dues	$ 14,360.55		
Teacher's Dues	$ 391,443.40		
Teacher's Contributory Retire Deductions	$ 4,241,132.01		
Leominster Retirement Deductions	$ 2,381,083.78		
Medicare	$ 939,782.17		
United Fund	$ 4,578.40		
F.L.L.A.C. Group Insurance Deductions	$ 212,587.69		
O.B.R.A.	$ 148,095.62		
Firefighters Relief Association	$ 8,397.06		
Flexible Spending Account	$ 289,120.73		
Teacher's Long-Term Disability	$ 148,574.52	$	22,181,227.23
Refunds:			
Accounts Receivable Refunds:			
Real Estate Taxes	$ 222,568.82		
Personal Property Taxes	$ 25,425.37		
Motor Vehicle Excise Tax	$ 88,452.24		
Estimated Receipts	$ 660.66		
Ambulance	$ 9,660.20		
Water Rates	$ 346.64		
Special Revenue Refunds:			
Police Private Details	$ 82.00		
School Lunch	$ 115.00		
School Kendall Fund	$ 1,126.25		
School Choice	$ 17,160.39		
Summer School	$ 16,741.47		
Office of Justice	$ 11,130.71		
FY14 P237 Coordinated Family Engagement	$ 17.99		
FY14 P240 Idea SPED	$ 63,906.91		
FY14 P240 Idea SPED - Rollover	$ 343.50		
FY14 P625 4-8 Summer Support	$ 3,825.00		
FY14 P647 21st Century Learning	$ 1,069.50		
FY13 P140 Educators Grant	$ 335.00		
FY13 P240 Idea SPED Entitlement	$ 4,273.64		
FY13 P290 Enhanced School Health Serv.	$ 1,272.68		
FY13 P305 Title I	$ 5,177.56		

FY12 P237 Coordinated Family Engagement	$ 353.74		
Appropriation Refunds:			
Revenue Appropriations - FY14	$ 717,297.85		
Water Revenue Appropriations - FY14	$ 17,340.51		
Sewer Revenue Appropriations - FY14	$ 13,450.00		
Non-Revenue Appropriations - FY14	$ 3,408.43		
		$	1,225,542.06
TOTAL RECEIPTS		$	227,658,804.38
CASH ON HAND JUNE 30, 2013			
Revenue - Cash	$ 51,237,851.40		
Non-Revenue - Cash	$ 2,486,171.97		
Community Development Block Grant	$ 3,577.21	$	53,727,600.58
TOTAL RECEIPTS AND CASH ON HAND		$	281,386,404.96

ANALYSIS OF PAYMENTS

REVENUE APPROPRIATIONS:

GENERAL GOVERNMENT

LEGISLATIVE

City Council:			
City Councillors	$	90,709.68	
Clerk of the Council	$	3,900.00	
Council Secretary	$	3,900.00	
Contract Services	$	240.00	
Office Equip/Furnishings Repair	$	2,471.40	
Advertising	$	5,796.24	
Telephone	$	448.91	
Postage	$	264.42	
Photography	$	250.00	
Printing/Binding	$	88.60	
Office Supplies	$	275.47	
Conference	$	1,706.25	
Dues/Sub/Membership	$	-	$110,050.97

EXECUTIVE

Mayor:		
Mayor	$	79,990.56
Personnel Director	$	59,999.72
Grant Specialist	$	60,259.68
Administrative Aide	$	44,412.80
Clerks	$	42,566.21
Vacation Buy Back	$	51,745.70
Police Vacation Buy Back	$	53,723.87
Fire Vacation Buy Back	$	103,631.69
Fire Personal Days	$	1,878.88
Police Sick Leave	$	1,093.54
Fire Sick Leave	$	107,114.75
Police Sick Leave Buy Back	$	22,738.89
Fire Sick Leave Buy Back	$	30,408.79
Advertising	$	1,692.30
Telephone	$	2,604.15
Contract Services	$	1,080.90

Cellular Phones	$	915.53	
Postage	$	802.19	
Printing & Binding	$	540.24	
Office Supplies	$	2,886.66	
Conference	$	469.41	
Auto	$	1,420.62	
Dues/Sub/Membership	$	1,438.00	
	$	-	$673,415.08
Telephone System Improvements:			
Cellular Phones	$	(12,151.32)	
Tel.Lines/Equip Rental/Lease	$	20,368.78	$8,217.46
Mass. Municipal Assoc. Dues:			
Dues/Sub/Membership	$	6,368.00	$6,368.00

FINANCE ADMINISTRATION

City Comptroller:			
Department Head	$	95,048.89	
Clerks	$	143,040.01	
Office Equipment/Furnishings	$	55.00	
Contract Services	$	884.95	
Data Processing Services	$	508.25	
Telephone	$	574.44	
Postage	$	149.24	
Office Supplies	$	2,396.22	
New Computer Equipment	$	1,136.00	
Conference	$	434.78	
Dues/Sub/Membership	$	510.00	
Auto	$	176.28	
	$	-	$244,914.06
Auditing Municipal Acct.:			
Auditing Services	$	59,000.00	
	$	-	$59,000.00
Budget Director:			
Budget Director	$	33,239.00	
Books and Manuals	$	36.90	
Printing/Binding	$	730.80	
Office Supplies	$	386.69	

Dues/Sub/Membership	$	23.19	$34,416.58
Purchasing:			
Department Head	$	75,656.59	
Clerks	$	48,816.91	
Replacement Equipment	$	715.00	
Telephone	$	891.30	
Printing/ Binding	$	545.56	
Postage	$	707.29	
Office Supplies	$	1,007.83	
Conference	$	239.06	
Dues/Sub/Membership	$	275.00	$128,854.54
Assessors:			
Department Head	$	93,906.76	
Assessors	$	111,589.67	
Clerks	$	91,326.50	
Sick Leave Buy Back	$	18,071.43	
Office Equip/Furnishings Repair	$	2,769.16	
Legal/Professional Services	$	2,700.00	
Contract Services	$	1,040.00	
Advertising	$	2,313.23	
Data Processing Services	$	7,752.00	
Telephone	$	804.76	
Postage	$	1,078.29	
Maps	$	1,900.00	
Printing/Binding	$	740.03	
Office Supplies	$	4,210.57	
Conference	$	2,520.68	
Auto	$	3,928.53	
Dues/Sub/Membership	$	2,001.60	
	$	-	$348,653.21
Property Revaluation:			
Contract Services	$	79,387.48	
Capital Outlay	$	16,875.00	$96,262.48
Treasurer:			
Department Head	$	47,299.46	
Certification	$	999.63	
Assistant	$	52,950.75	
Clerks	$	37,909.86	
Sick Leave Buy Back	$	7,245.40	

Office Equip/Furnishings	$	430.27	
Data Processing Services	$	28,624.74	
Tax Titles	$	9,999.70	
Telephone	$	648.00	
Postage	$	4,441.12	
Printing/Binding	$	495.16	
Office Supplies	$	680.64	
Conference	$	198.55	
Dues/Sub/Membership	$	120.00	
Surety Bond	$	504.00	
			$192,547.28

Collector:

Department Head	$	47,299.46	
Clerks	$	103,144.76	
Sick Leave Buy Back	$	3,354.00	
Office Equip/Furnishings	$	147.30	
Contract Services	$	48,915.38	
Data Processing Services	$	51,188.38	
Postage	$	36,770.66	
Printing/Binding	$	16,842.19	
Office Supplies	$	872.51	
Conference	$	280.53	
Dues/Sub/Membership	$	120.00	
Surety Bond	$	650.00	
	$	-	$309,585.17

Other Finance Offices:

Legal/Professional Services	$	28,720.15	
Contract Services	$	30,641.96	
Banking Services	$	7,044.64	
Banking Fees	$	4,250.96	
	$	-	$70,657.71

OPERATIONS SUPPORT

City Solicitor

Per Diem - Legal	$	25,823.15	
Legal Services - Fees	$	65,375.38	
Legal City Council	$	10,486.26	
Personnel Collective Bargaining	$	20,525.52	
			$122,210.31

Collective Bargaining:			
Health Insurance	$	-	
Vacation Buyback	$	-	$0.00
Information Technology Task Force			
Annual Web Page Host	$	37,043.00	
Semi-Annual Service Pac Maint	$	2,671.54	
Infrastructure Improvement	$	60,311.40	
Contract Services	$	32,034.18	
High Speed Internet Connection	$	40,298.25	
Internet Servicesa	$	2,805.15	$175,163.52
LICENSING AND REGISTRATION			
City Clerk:			
Department Head	$	84,490.92	
Assistant	$	49,256.95	
Clerks	$	60,631.07	
Office Equip/Furnishings Repai	$	480.96	
Contract Services	$	473.50	
Telephone	$	621.62	
Postage	$	1,096.52	
Printing/Binding	$	775.25	
Ordinance Preparation	$	3,708.01	
Office Supplies	$	1,840.00	
Conference	$	166.48	
Dues/Sub/Membership	$	150.00	
Data Processing	$	630.37	
Surety Bond	$	100.00	
Dog Tags/License Books	$	452.04	
Replacement Equipment	$	522.45	
Microfilm Supplies	$	356.25	$205,752.39
Election & Registration:			
Board Members	$	2,625.00	
Clerks	$	49,091.49	
Clerk Of Board	$	1,300.00	
Overtime	$	1,000.00	
Regular Labor	$	2,587.97	
Election Workers	$	14,861.80	
Police For Election	$	10,407.42	

Office Equip/Furnishings Repair	$	207.20	
Building Rental/Lease	$	469.38	
Contract Services	$	3,315.00	
Advertising	$	(187.78)	
Telephone	$	359.96	
Postage	$	12,219.00	
Printing/Binding	$	11,125.50	
Street Listing	$	39.61	
Office Supplies	$	(193.61)	
Meals-Election Workers	$	2,774.00	
Conference	$	657.37	
			$112,659.31

License Commission:

Board Members	$	6,200.00	
Clerks	$	6,000.00	
Part-Time	$	1,320.00	
Advertising	$	604.56	
Telephone	$	447.98	
Postage	$	1,176.52	
Conference	$	16.00	
Office Supplies	$	1,601.21	
			$17,366.27

LAND USE

Conservation Commission:

Board Members	$	1,417.00	
Inspectors	$	53,801.50	
P.T. Clerks	$	1,900.00	
Advertising	$	1,532.88	
Telephone	$	2,039.73	
Contract Services	$	15,405.35	
Office Supplies	$	60.00	
Replacement Equipment	$	225.98	
Books	$	374.00	
Auto	$	76.28	
Postage	$	375.12	
	$	-	$77,207.84

Conservation Land Purchase:

Land		$0.00

Planning Board:			
Board Members	$	8,200.00	
Department Head	$	93,528.83	
Clerk	$	14,115.35	
P.T. Clerks	$	2,390.44	
Contract Services	$	147.29	
Advertising	$	3,463.12	
Mileage Reimbursement	$	380.00	
Telephone	$	851.28	
Postage	$	1,075.02	
Printing/Binding	$	790.50	
Dues/Sub/Membership	$	284.74	
Office Supplies	$	1,000.84	$126,227.41
Board of Appeals:			
Part Time	$	3,333.30	
Part Time Clerks	$	666.70	
Board Members	$	770.00	
Advertising	$	2,452.41	
Postage	$	430.27	
Printing/Binding	$	30.00	
	$	-	$7,682.68
Regional Planning Assessment:			
Dues/Sub/Membership	$	12,210.91	$12,210.91
Land Appraisel:			
Contract Services	$	-	
			$0.00
DEVELOPMENT			
Economic Development:			
Coordinator	$	56,085.00	
Advertising	$	7,663.64	
Telephone	$	433.80	
Contract Services	$	35,290.00	
Postage	$	147.48	
Printing/Binding	$	36.00	
Office Supplies	$	1,178.13	
Conference	$	209.73	
	$	-	$101,043.78

OTHER GENERAL GOVERNMENT

Municipal Building Expenses:			
Light	$	33,287.97	
Oil-Heating	$	10,484.50	
Water	$	4,034.67	
Building & Grounds	$	32,607.62	
Office Equip/Furnishings Repai	$	5,653.31	
Contract Services	$	30,953.93	
Advertising	$	1,012.54	
Telephone	$	2,166.16	
Cleaning Supplies	$	324.80	
	$	-	$120,525.50
Maintenance Overtime:			
Labor-Overtime	$	5,167.89	
	$	-	$5,167.89
Gallagher/District Court:			
Custodian	$	34,867.81	
O.T. - Regular Labor	$	3,404.51	
Building & Grounds	$	6,564.05	
New Computer Equipment	$	853.00	
Water	$	1,089.80	
Lights	$	89.12	
Telephone	$	38.15	
Contract Cleaning	$	32,899.67	
Oil-Heating	$	11,059.20	
			$90,865.31
Municipal Bldgs Capital			
Building & Grounds	$	58.30	
Capital Projects	$	13,600.00	$13,658.30
Municipal Building Maintenance			
Capital Projects	$	-	$0.00

PUBLIC SAFETY

POLICE

Police Department:

Coordinator	$	-
Clerks	$	136,945.89
Chief	$	116,616.20
Lieutenants	$	322,800.31
Sergeants	$	689,047.07
Police Officers	$	2,745,780.57
Police Civilian Dispatch	$	356,346.50
Acting Sergeant	$	1,416.53
Mechanic	$	41,550.68
Matron	$	23,366.56
Crime Analyst	$	53,864.50
Specialists Pay	$	66,385.59
Training Stipend	$	96,641.15
Educational Differential	$	607,693.48
Shift Differential	$	87,642.94
Vacation Buyback	$	21.16
Police Vacation Buyback	$	36,004.45
Police Department Overtime:		
O.T. Sick Leave Coverage	$	55,345.51
O.T. Injury Leave Coverage	$	11,632.19
O.T. Vacation Coverage	$	97,413.64
O.T. Training	$	13,103.90
O.T. Shift Coverage	$	12,205.61
O.T. Court Time	$	19,091.85
O.T. Personal Days	$	9,878.81
O.T. Dispatcher	$	104,299.89
Paid Holiday	$	50,634.78
Day Owed	$	1,219.00
Court Vacation	$	6,410.38
Staff Meeting	$	121.90
Comp Day	$	18,789.86
Computers	$	1,108.07
Neighborhood Patrol	$	3,919.30
Miscellaneous	$	43,674.90
Investigate	$	72,251.72
Military Leave	$	3,566.65
Death Leave Coverage	$	4,221.68
Emergency O.T.	$	12,582.27
Police Dept. Expenses:		
Uniform Allowances	$	148,000.05
Building & Grounds	$	7,460.79
Repair/Service Radio	$	6,464.08
Automotive Repairs	$	40,828.11

Office Equip/Furnishings Repai	$	5,818.97	
Contract Services	$	30,801.53	
Unclassified Services	$	2,360.25	
Medical/Dental Services	$	8,582.30	
Building Rehabilitation	$	939.82	
Police Officers Equipment	$	2,302.50	
Data Processing Services	$	30,103.93	
Telephone	$	18,317.09	
Cellular Phones	$	17,949.30	
Gas & Motor Oil	$	129,385.93	
Maintenance of Building	$	1,205.65	
Mileage Reimbursement	$	263.47	
Computer Supplies	$	9,030.47	
Office and Photo Supplies	$	19,544.88	
Prisoners Meals	$	7,048.31	
Tires and Tubes	$	8,397.94	
Conference	$	1,694.00	
Training School	$	20,345.78	
Dues/Sub/Membership	$	4,778.96	
Investigation Expenses	$	5,548.43	
Replacement Equipment	$	5,723.46	
Police Department Capital Outlay:			
Building & Grounds	$	4,100.00	
Replacement Equipment & Fur	$	24,402.37	
Replacement Automobile	$	29,597.00	$6,514,590.86
Police Station:			
Light	$	26,324.39	
Gas	$	21,282.81	
Water	$	2,867.61	
Building & Grounds	$	9,115.19	
Telephone	$	220.16	
Building Rehabilitation	$	19,167.59	
Contract Services	$	31,307.47	
Data Processing Services	$	4,589.57	
Office Supplies	$	1,163.88	
Automotive Repairs	$	3,686.33	
Cleaning Supplies	$	2,647.95	
Replacement Equipment & Furn.	$	3,898.41	$126,271.36
Cops Anti-Drug Task Force			
Unclassified Services	$	-	$0.00

FIRE

Fire Department:		
Clerks	$	90,966.33
Chiefs	$	116,930.77
Deputy Chief	$	406,711.96
Lieutenants	$	998,047.87
Firefighters	$	3,360,222.46
Master Mechanic	$	70,577.44
Act Chief	$	773.52
Acting Deputy	$	2,819.70
Acting Lieutenant	$	11,241.00
E.M.T. Incentive	$	33,334.00
EMS Coodinator	$	4,000.00
Training Officer	$	4,000.00
Standard Holidays	$	255,592.98
Shift Differential	$	98,247.84
Fire Department Overtime:		
O.T. Safety Overtime	$	268,965.30
O.T. Sick Leave Coverage	$	185,373.17
O.T. Injury Leave Coverage	$	21,340.74
O.T. Vacation Coverage	$	265,928.70
O.T. Training	$	10,519.24
O.T. Other Coverage	$	128,285.71
O.T. Shift Coverage	$	14,321.59
O.T. Personal Days	$	114,941.21
O.T. Hazmat/Other Coverage	$	3,167.50
Fire Dept. Expenses:		
Uniform Allowances	$	125,851.26
Light	$	28,049.21
Oil Heating	$	11,253.20
Water	$	3,148.30
Building & Grounds	$	32,333.49
Repair/Service Radio	$	925.30
Automotive Repairs	$	67,941.65
Computer Maintenance	$	18,336.71
Contract Services	$	5,689.16
Office Equip/Furnishings Repai	$	30.55
Repair Motorized Equipment	$	487.38
Medical/Dental Services	$	58,807.57
Telephone	$	13,942.76
Cellular Phones	$	5,166.48
Postage	$	887.33

Printing/Binding	$	279.05	
Gasoline	$	55,928.33	
Office Supplies	$	6,286.05	
Cleaning Supplies	$	5,266.39	
Tires and Tubes	$	5,089.85	
Batteries	$	2,257.88	
Prevention Supplies	$	244.95	
Conference	$	1,327.95	
Training School	$	12,063.98	
Dues/Sub/Membership	$	2,143.04	
Replace Firefighters Equipment	$	10,524.05	
Replace Public Safety Equipment	$	14,673.68	
Fire Department Equipment:	$	-	
Emergency Equipment	$	19,701.58	
Replacement Automobile	$	32,605.00	
Replacement Trucks	$	17,583.27	
Building Rehabilitation	$	375,000.00	
Replacement Equipment	$	5,489.23	$7,405,623.66
PROTECTIVE INSPECTIONS			
Building Inspector:			
Department Head	$	72,229.66	
Assistant	$	70,317.81	
Clerks	$	72,030.78	
Custodians	$	43,449.65	
Part-Time	$	10,056.00	
P.T. Clerks	$	7,695.60	
Building Inspector Expenses:			
Telephone	$	715.32	
Cellular Phones	$	1,937.86	
Postage	$	738.10	
Office Supplies	$	3,714.32	
Conference	$	1,353.00	
Auto	$	7,407.39	
Dues/Sub/Membership	$	224.58	
	$	-	$291,870.07
Building Dept. Demolition Account:			
Contract Services			$0.00
Gas Inspector:			
Department Head	$	1,750.00	

Auto	$	367.36	
Postage	$	171.32	
Conference	$	175.00	
Office Supplies	$	1,164.24	
Personal Services	$	75.00	$3,702.92
Plumbing Inspector:			
Inspectors	$	68,691.54	
Office Supplies	$	469.19	
Conference	$	85.00	
Dues/Sub/Membership	$	40.00	
Auto	$	4,213.46	
Telephone	$	403.88	
Cellular Phones	$	668.47	
	$	-	$74,571.54
Sealers, Weights & Measure:			
Sealer, Weights and Measures	$	576.90	
Part-Time	$	29,921.88	
Office Equip/Furnishings Repair	$	144.00	
Office Equip/Furnishings Rent/Lease	$	26.31	
Office Supplies	$	92.66	
Auto	$	1,102.66	
Conference	$	375.00	
Telephone	$	443.73	
Leased Equipment	$	35.96	
Dues/Subs/Membership	$	240.00	
Postage	$	114.07	$33,073.17
Wire Department:			
Wire Superintendent	$	76,302.96	
Signal Maintenance Person	$	67,604.62	
Wire Overtime	$	23,280.26	
Automotive Repairs	$	4,112.51	
Telephone	$	634.09	
Cellular Phones	$	2,120.12	
Gasoline	$	4,840.92	
Office Supplies	$	920.20	
Electrical Supplies	$	5,568.10	
Dues/Sub/Membership	$	1,500.98	
Replacement Equipment & Furn.	$	4,500.94	
Rep Fire Alarm Equipment	$	810.75	

Replace Traffic Control Equip.	$	16,983.18	
Wire Department Equipment			
	$	-	$209,179.63

OTHER PUBLIC SAFETY

Emergency Management:			
Department Head	$	75,156.51	
Clerks	$	36,664.76	
Emergency Mgmt. Expenses:			
Light	$	6,425.82	
Gas-Heat	$	10,152.70	
Water	$	485.45	
Building & Grounds	$	29,609.75	
Radio Equipment	$	1,800.00	
Automotive Repairs	$	1,801.43	
Office Equip/Furnishings Repair	$	343.87	
Contract Services	$	4,821.49	
Telephone	$	2,590.85	
Cellular Phones	$	905.22	
Postage	$	49.00	
Gasoline	$	4,981.34	
Office Supplies	$	570.64	
Cleaning Supplies	$	338.54	
Motor Oil/Lubricants	$	40.83	
Tires and Tubes	$	641.75	
Grocery Provisions	$	446.67	
Dues/Sub/Membership	$	357.86	
Building Rehab	$	13,718.00	
Parts and Accessories	$	1,407.90	
Small Tools	$	32.97	
Training School	$	30.00	
Replacement Public Safety Equipment	$	2,696.17	
Replacement Equipment & Furn.	$	159.00	
Uniforms	$	185.00	
Emergency Mgmnt. Capital:			
Building & Grounds	$	9,185.17	
Gas-Heat	$	332.37	
Contract Services	$	293.75	
Office Supplies	$	15.70	
Annual Web Page Hosting & Serv.	$	88.00	
Building Rehab	$	24,470.97	$230,799.48

Dog Officer:			
Dog Officer Services	$	83,958.37	$83,958.37
Parking Meter:			
Parking Meter Person	$	7,640.00	
Light	$	1,827.08	
Repairs and Maintenance	$	1,641.91	
Contract Services	$	8,064.42	
Building Rehabilitation	$	778,507.17	$797,680.58
Forestry Department:			
Regular Labor	$	212,779.10	
Uniform Allowances	$	5,200.00	
Building & Grounds	$	7,022.92	
Automotive Repairs	$	323.74	
Repair Construction Equipment	$	99.20	
Repair Motorized Equipment	$	1,454.59	
Medical/Dental Services	$	205.00	
Gasoline	$	9,080.39	
Cellular Phones	$	1,138.66	
Spray/Other Chemicals	$	413.25	
Tires and Tubes	$	791.30	
Small Tools	$	279.99	
Dues/Sub/Membership	$	115.00	
Licenses	$	385.00	
Contract Services	$	75.57	
Forestry Department Overtime:			
O.T.	$	1,756.34	$241,120.05

PUBLIC WORKS

HIGHWAY & STREETS

Dept. of Public Works:			
Department Head	$	11,028.70	
Engineers	$	59,618.66	
Vacation Buy Back	$	1,159.20	
Clerks	$	42,949.63	$114,756.19
Dept. of Public Works Expenses:			
Uniform Allowances	$	21,450.00	
Light	$	27,553.66	

Gas-Heat	$	1,213.36	
Building and Grounds	$	41,254.42	
Repairs and Maintenance	$	300.00	
Automotive Repairs	$	20,364.66	
Repair Construction Equipment	$	34,279.16	
Office Equip/Furnishings Repai	$	104.18	
Medical/Dental Services	$	1,515.00	
Contract Services	$	10,215.30	
Advertising	$	1,734.56	
Data Processing	$	145.00	
Telephone	$	4,616.54	
Cellular Phones	$	5,049.72	
Postage	$	540.63	
Licenses-Hoisting/CDL/Water Filt.	$	4,199.00	
Gasoline	$	(19,276.94)	
Diesel Fuel	$	24,598.37	
Office Supplies	$	1,983.28	
Paint	$	(1,563.65)	
Cleaning Supplies	$	5,686.59	
Motor Oil/Lubricants	$	5,837.00	
Tires and Tubes	$	1,875.77	
Meals - Prisoners	$	695.40	
Small Tools	$	20,281.35	
Engineering Supplies	$	1,170.00	
Welding Supplies	$	9,732.59	
Training School	$	1,740.00	
Dues/Sub/Membership	$	725.00	
	$	-	$228,019.95
Highway Labor:			
Regular Labor	$	655,536.71	
Street Cleaning	$	46,097.19	
Animal Disposal	$	1,562.49	
Vacation Buy Back	$	12,012.70	$715,209.09
Highway Overtime:			
Regular Labor - O.T.	$	60,443.83	
			$60,443.83
Highway Capital Outlay:			
Capital Projects	$	46,755.50	
Building & Grounds	$	10,912.14	
Replacement Equipment	$	344,206.00	$401,873.64

Snow & Ice Expenses:			
Snow & Ice Overtime	$	193,182.72	
Repair Equipment	$	124,706.39	
Vehicle Rental/Lease	$	383,678.75	
Contract Services	$	144.00	
Equipment	$	8,600.00	
Salt/Sand	$	265,917.73	
Gas/Diesel	$	186,947.20	
Plows/Blades/Supplies	$	65,367.03	$1,228,543.82
Street Lighting:			
Electricity	$	429,179.14	
Repairs	$	1,585.78	
			$430,764.92
Street Signs & Fences:			
Regular Labor	$	47,293.20	
Repair Equipment	$	1,680.75	
Street Signs	$	7,663.79	$56,637.74
Sidewalks & Curbing:			
Cold Patch	$	49,914.73	
	$	-	$49,914.73
Rockwell Pond Improvements:			
Engineering Services	$	-	
Capital Outlay	$	-	$0.00
Street Marking:			
Street Markings	$	21,414.67	$21,414.67
Street Resurfacing:			
Capital Projects	$	1,024,871.68	
Street Resurfacing	$	2,260.32	$1,027,132.00
Cemetery Department:			
Department Head	$	62,222.40	
Clerks	$	11,876.30	
Regular Labor	$	62,366.44	
P. T. Summer	$	14,912.95	
Vacation Buyback	$	1,159.20	

Meals - Prisoners	$	278.70	
Uniform Allowances	$	3,250.00	
Light	$	1,269.72	
Gas-Heat	$	1,408.41	
Water	$	301.55	
Building & Grounds	$	11,139.25	
Repair Motorized Equipment	$	2,158.18	
Telephone	$	451.69	
Postage	$	90.00	
Gasoline	$	6,170.66	
Office Supplies	$	587.69	
Motor Oil/Lubricants	$	113.37	
Tires and Tubes	$	87.17	
Replacement Equipment & Furn.	$	8,663.25	
Cemetery Equipment Expenses:			
Replacement Equipment	$	-	
Cemetery Overtime:			
O.T.-Regular Labor	$	4,952.00	$193,458.93

WASTE COLLECTION AND DISPOSAL

Sanitation/Street Cleaning:			
Repair Construction Equipment	$	5,547.87	
Broom Filling	$	11,822.04	
Contract Services	$	19,241.25	$36,611.16
Sanitation/Sewer & Drains			
Capital Projects	$	52,814.58	$52,814.58
Health Ref & Garbage Disp:			
Rubbish Removal Services	$	1,075,954.40	
Dumpster Pickup Fee	$	36,140.16	
Transfer Station	$	6,623.88	
White Goods	$	177.52	
Hazardous Materials Drop Off	$	42,251.50	
Contract Services	$	5,451.00	
Yard Waste Pick-Up	$	105,760.00	
Recycling Program	$	429,000.00	$1,701,358.46
Landfill Capping Expenses			

Contract Services	$	62,498.36	
Telephone	$	1,891.41	
	$	-	$64,389.77

HUMAN SERVICES

HEALTH SERVICES:

Health Department:

Board Members	$	1,830.00	
Department Head	$	93,658.80	
Clerks	$	42,509.59	
Nurses	$	48,245.09	
Food Inspector	$	60,058.71	
Doctor	$	500.00	
Inspectors	$	59,618.66	
Automotive Repairs	$	23.59	
Training School	$	527.95	
Investigational Services	$	234.44	
Telephone	$	1,772.01	
Cellular Phones	$	2,734.66	
Postage	$	3,264.52	
Gasoline	$	180.04	
Computer Supplies	$	439.88	
Office Supplies	$	4,355.46	
Conference	$	993.32	
Auto	$	4,719.76	
Dues/Sub/Membership	$	585.00	
Contract Services	$	420.00	$326,671.48

SPECIAL PROGRAMS:

Council for Aging:

Department Head	$	67,751.94
Clerks	$	27,365.58
Light	$	2,659.15
Gas-Heat	$	4,181.70
Water	$	984.60
Building & Grounds	$	8,867.91
Office Equip/Furnishings Repair	$	1,794.21
Telephone	$	2,794.82
Cleaning Supplies	$	292.11

Contract Services	$	4,378.90	
Office Supplies	$	123.42	
Postage	$	800.00	
Auto	$	100.01	
Dues and Subscriptions	$	383.80	
Repair Motorized Equipment	$	1,687.41	
	$	-	$124,165.56
Veterans Services:			
Department Head	$	74,586.49	
Clerks	$	38,132.62	
Building Rehabilitation	$	9,995.00	
Office Equipment/Furnishings Repair	$	314.99	
Telephone	$	946.26	
Postage	$	945.49	
Office Supplies	$	2,152.20	
Dues/Sub/Membership	$	125.00	
Conferences	$	(26.27)	
Auto Allowance	$	164.08	
Veterans Benefits - Cash	$	406,026.35	
Vets-Benefits	$	9,692.00	$543,054.21
Care of Veterans Graves:			
Dept. Head	$	2,000.00	
Supplies	$	158.29	$2,158.29
OTHER SPECIAL PROGRAMS:			
Senior Tax Relief Program:			
Part-Time	$	7,000.00	$7,000.00
Montachusett Home Care:			
Contractual Services	$	1,000.00	$1,000.00
CULTURE AND RECREATION			
LIBRARY:			
Library:			
Department Head	$	95,148.59	
Assistant	$	76,131.61	

Clerks	$	127,528.77	
Librarians	$	496,923.07	
Custodians	$	48,165.98	
Part-Time	$	85,072.70	
O.T. Labor	$	1,560.15	
O.T. Regular Labor	$	23,872.03	
Library Expenses:			
Light	$	51,411.73	
Gas-Heat	$	14,310.63	
Water	$	2,053.60	
Building & Grounds	$	63,869.14	
Office Equip/Furnishings Repair	$	1,104.81	
Unclassified Services	$	1,457.96	
Automation	$	52,001.83	
Telephone	$	3,858.35	
Computer Line Fee's	$	1,469.88	
Postage	$	2,225.75	
Postage Machine Rental	$	658.48	
Printing/Binding	$	1,418.21	
Microfilm Services	$	602.00	
Office Supplies	$	597.87	
Library Supplies	$	8,844.59	
Computer Supplies	$	2,316.29	
Cleaning Supplies	$	98.60	
Audio-Visual	$	21,891.50	
Books	$	130,130.53	
Replacement Books	$	3,912.93	
Historical Collection	$	370.80	
Conference/Professional Develop.	$	410.01	
Replacement Equipment	$	24,309.29	
Replacement Equipment & Furn.	$	14,862.11	
			$1,358,589.79

RECREATION:

Recreation Commission:		
Board Members	$	2,900.00
Department Head	$	75,156.51
Clerks	$	52,744.19
Regular Labor	$	53,697.00
Part-Time Laborer	$	38,845.74
P T Summer	$	126,634.35
P T Winter	$	15,252.00

Swimming/Pool Program	$	49,818.22	
Recreation Comm. Expenses:			
Light	$	2,579.59	
Gas-Heat	$	1,488.18	
Water	$	142.35	
Building & Grounds	$	8,828.87	
Recreational Facilities	$	11,686.85	
Repair Equipment	$	4,689.59	
Telephone	$	1,465.92	
Cellular Phones	$	1,609.81	
Postage	$	788.56	
Contract Services	$	19,239.54	
Recreational Services	$	3,301.06	
Gasoline	$	6,790.67	
Office Supplies	$	1,585.44	
Unclassified Services	$	30.00	
Recreational Supplies	$	1,923.87	
Conference	$	682.05	
Auto	$	31.56	
Dues/Sub/Membership	$	610.00	
Training School	$	95.00	
Replacement Equipment	$	3,055.16	
Recreation Capital:			
Replacement Equipment	$	2,957.76	
Contract Services	$	19,000.00	
Building & Grounds	$	1,070.00	
Capital Projects	$	275,550.54	$784,250.38

PARKS:

Doyle Field Commission:			
Coordinator	$	(7,885.91)	
Regular Labor	$	6,630.00	
Light	$	12,824.17	
Gas-Heat	$	8,181.85	
Water	$	1,283.03	
Building & Grounds	$	13,064.08	
Telephone	$	1,581.85	$35,679.07
Doyle Field Capital:			
Site Improvements	$	-	$0.00

Park Maintenance:

Light	$	466.98	
Building & Grounds	$	7,554.37	$8,021.35

HISTORICAL COMMISSION:

Historical Commission:

Telephone	$	443.70	
Dues/Subs/Membership	$	25.00	
Film Supplies	$	2,713.99	
Office Supplies	$	16.59	$3,199.28

CELEBRATIONS:

Christmas Decorations:

Christmas Decorations	$	20,631.60	$20,631.60

Memorial/Veteran's Day:

Memorial/Veterans Day Celebrtn.	$	2,882.75	$2,882.75

OTHER:

Fish/Game Liberation:

Fish/Game Liberation	$	375.00	
	$	-	$375.00

Municipal Entertainment:

Band Concerts	$	3,700.00	$3,700.00

DEBT SERVICE

PRINCIPLE:

Maturing Debts:

City:

Library Renov/Expansion Project	$	920,000.00	
	$	-	$920,000.00

Schools:

High School Renovation	$	1,100,000.00	
Southeast School Plan Design	$	65,000.00	$1,165,000.00

INTEREST:

City:			
Library Project	$	-	$0.00
School:			
Samoset School Plan Design	$	-	
High School Renovation	$	200,150.00	
Southeast Middle	$	11,050.00	
			$211,200.00
Temporary Interest - City:			
Misc Interest Payments	$	27,590.33	$27,590.33
Misc Bond/Notes Issuance Costs:			
Interest on Loans	$	167,812.50	
Contract Services	$	11,964.86	$179,777.36

MISCELLANEOUS

RETIREMENT:

Pensions-Non Contrib:			
Non-Contributory Pensions	$	9,729.06	$9,729.06
Contributory Retirement:			
Pension Contribution	$	7,172,432.00	$7,172,432.00

INSURANCE

Insurance:			
Risk Management Services	$	37,000.00	
Property/Liability Insurance	$	346,152.55	
Property/Liability Loss Fund	$	212.75	
Medical/Dental Contract	$	23,375.00	
Workers Compensation:	$	328,064.61	
			$734,804.91
Unemployment Insurance:			
Unemployment Insurance Fund	$	68,035.54	
Contract Services	$	2,323.14	$70,358.68

Group Health Insurance:

Assistant	$	23,813.80	
Life Insurance	$	(31,992.86)	
Health Insurance	$	2,606,780.65	
O.P.E.B. Contributions	$	1,750,000.00	
Dental Insurance	$	101,895.24	
Contract Services	$	15,631.50	
Telephone	$	504.24	
Postage	$	1,658.35	
Conference	$	124.95	
Office Supplies	$	2,674.22	$4,471,090.09
Damages, Persons & Property:			
Damages, Persons & Property	$	1,000.00	$1,000.00
Medicare Insurance:			
Federal Medicare	$	262,211.29	$262,211.29
Police & Fire Indemnification:			
Police Imdemnification	$	30,416.21	
Fire Imdemnification	$	58,762.98	
Contract Services	$	12,000.00	$101,179.19
O.P.E.B. Contributions:			
Retiree Group Insurance:			
Retiree Group Health Insurance	$	-	
Medicare Supplemental Insurance	$	353,383.20	
Dental Insurance	$	51,858.04	
Health Insurance	$	861,181.23	
Contract Services	$	6,300.00	
O.P.E.B. Contributions:	$	150,000.00	
Life Insurance	$	10,062.45	$1,432,784.92

CITY REVENUE APPROPRIATIONS EXPENDITURES $45,847,005.72

EDUCATION

LOCAL SCHOOL SYSTEM

School Department:		
SCHOOL SALARIES	$	43,540,615.04
SCHOOL EXPENSES - F.Y. 2014	$	18,363,303.74

SCHOOL EXPENSES - F.Y. 2013	$	173,490.10	
SCHOOL TRANSPORTATION	$	3,430,437.75	
CROSSING GUARD SALARY & WAGES	$	29,547.55	
CROSSING GUARD EXPENSES	$	675.00	
SCHOOL CAPITAL OUTLAY	$	167,235.50	$65,705,304.68

TOTAL REVENUE APPROPRIATION EXPENDITURES: **$111,552,310.40**

GENERAL FUND TOTAL EXPENDITURES				
SPECIAL REVENUE FUNDS:			$	111,552,310.40
State Assessments:				
Charter School Assessment	$	850,129.00		
School Choice Assessment	$	1,951,686.00		
Motor Vehicle Excise Release Fee's	$	61,040.00		
Mosquito Control	$	79,446.00		
Central Mass Air Pollution	$	10,169.00		
Regional Transit Authority	$	557,906.00		
Special Education	$	34,771.00	$	3,545,147.00
SEWER REVENUE APPROPRIATIONS:				
Wastewater Treatment Expenses:				
Salary & Wages	$	162,106.57		
Expenses	$	2,566,684.14		
Labor	$	293,220.24		
Labor O.T.	$	35,160.54		
Capital Outlay	$	738,682.48		
Support Services	$	578,517.95	$	4,374,371.92
Sewer Debt Service:				
Principle:				
City Issued:				
Sewer System Improvements	$	105,000.00		
MWPAT Issued:				
Federal Clean Water Program				
98-126 MWPAT Harvard Street Project	$	57,435.02		
98-126A Harvard St. Sewer Interceptor	$	47,550.13		
97-26 Sewer Infiltration/Inflow Project	$	12,088.03		
97-67 Sewer Infiltration/Inflow Project	$	39,979.26		
98-41 Sewer Infiltration/Inflow Project	$	90,039.40		
CWS 09-20	$	248,814.00		
CWS 09-20A	$	478,767.00	$	1,079,672.84
Interest:				
City Issued:				
Sewer System Improvements	$	39,375.00		
MWPAT Issued:				
Federal Clean Water Program				
97-126 Harvard St. Sewer Interceptor	$	11,076.07		
97-126A Harvard St. Sewer Interceptor	$	6,243.42		
97-26 Sewer Infiltration/Inflow Project	$	1,506.09		
98-67 Sewer Infiltration/Inflow Project	$	4,981.73		
98-41 Sewer Infiltration/Inflow Project	$	17,013.95		
MWPAT 09-20A CWS	$	118,357.20		
MWPAT 09-20 CWS	$	53,372.17	$	251,925.63
WATER REVENUE APPROPRIATIONS:				
Salary & Wages	$	178,112.84		
Labor	$	639,502.00		
Labor - Overtime	$	105,070.31		
Part-Time Workers	$	40,871.31		
Expenses	$	1,736,629.14		
Capital Outlay	$	727,862.46		
Water Resources Assessment	$	44,457.33		
Support Services	$	1,131,404.07	$	4,603,909.46

Water Debt Service:				
Principle:				
City Issued:				
2007 Water System Improvements	$	60,000.00		
2007 Watershed Land Purchase	$	30,000.00		
2005 Water System Improvements	$	185,000.00		
MWPAT Issued:				
DW 99/08 Water Treatment Facility	$	179,890.63		
MW PAT - DWS 08-12	$	326,462.00		
MW PAT - DW 08-12	$	301,696.00		
MW PAT - DW 08-12A	$	84,961.00	$	1,168,009.63
Interest:				
City Issued:				
2007 Land Purchase	$	14,331.26		
2007 Water System Improvements	$	32,537.50		
2005 Water System Improvements	$	92,407.50		
MWPAT Issued:				
DWS 99-08 Water Treatment Facility	$	32,778.66		
DW-08-12	$	126,414.36		
DWS-08-12	$	136,791.76		
DWS-08 -12A	$	41,157.37	$	476,418.41
NON-REVENUE APPROPRIATIONS:				
High School Renovation Project (3211)	$	6,092,241.68		
High School Renovation Project-Stab. Payback	$	-		
Southeast School Project	$	2,320,549.88		
Fallbrook School Project	$	905,685.75		
Sewer System Improvements(3110)	$	2,065,564.47		
			$	11,384,041.78
COMMUNITY DEVELOPMENT PROGRAM:				
Planning & Administration Salary & Wages	$	41,738.57		
Planning & Administration Expenses	$	9,445.19		
Recreation Dept Summer Program	$	2,000.00		
Housing Rehabilitation Salary & Wages	$	23,341.17		
Housing Rehabilitation Expenses	$	14,913.32		
Housing Rehabilitation Construction	$	137,352.34		
Code Enforcement Salary & Wages	$	59,799.78		
Code Enforcement Expenses	$	528.85		
Summer Youth Program Salary & Wages	$	10,587.00		
Summer Youth Program Expenses	$	941.78		
Spanish American Center Expenses	$	3,039.96		
Spanish American Center - Outreach Worker	$	12,362.95		
Beacon Of Hope	$	2,000.00		
Montachusett Home Care	$	1,787.82		
Montachusett Interfaith Hospitality	$	4,000.00		
Economic Development Salary & Wages	$	60,085.73		
Economic Development Expenses	$	418.14		
S.A.C. Summer Program	$	5,300.00		
Montachusett Addiction Counseling	$	3,117.00		
Mayor's Office - Energy Assistance	$	9,941.84		
Battered Women's Resources	$	1,598.50		
After School Transportation	$	5,000.00		
DPW - Sidewalk Program	$	7,914.46		
			$	417,214.40

Payback of Stabilization Fund Temp Loan Advance (from MSBA Grants)				
Stabilization Fund (H.S. Project)	$	3,568,295.00		
Stabilization Fund - Southeast School Project	$	1,659,368.00		
Stabilization Fund - Fallbrook School Project	$	598,727.00		
			$	5,826,390.00
Payback of Temporary Loan - (From New Issuances):				
High School Renovation Project	$	8,184,373.23		
Southeast School Renov Project	$	661,181.88		
Fallbrook School Renov Project	$	306,958.75		
			$	9,152,513.86
Reciepts Reserved for Appropriation:				
Stabilization Fund-Internal Loan for School Proj:	$	6,978,903.86	$	6,978,903.86
Federal Grants:				
School:				
Grant Year - 2014:				
P140 Educator Quality	$	187,736.10		
P140 Educator Quality Rollover	$	112.95		
P180 LEP Support	$	32,703.41		
P180 LEP Support Rollover	$	60.00		
P201 Race to the Top	$	154,923.90		
P240 - Idea Sped Entitlement	$	1,447,897.07		
P240 - Idea Sped Entitlement Rollover	$	13,084.00		
P262 Early Childhood	$	44,790.76		
P274 SPED Curriculum Framework	$	16,956.22		
P305 Title I	$	864,176.00		
P400 Perkins Voc. Education	$	52,827.86		
P648 CDC Adolescent	$	825.00		
P738 K-12 Literacy	$	19,222.19		
Grant Year - 2013:				
P140 Educator Quality	$	37,857.20		
P140 Educator Quality Rollover	$	3,114.88		
P155 Next Generation	$	24,857.92		
P180 LEP Support	$	42,609.61		
P201 Race to the TOP	$	17,695.17		
P240 Special Ed Entitlement	$	112,205.96		
P240R Special ED - Rollover	$	15,753.01		
P255 Math & Spec Ed Leader	$	812.00		
P262 Early Childhood	$	758.42		
P274 SPED Curriculum Frameworks	$	11,054.29		
P305 Title I Reading	$	386,950.65		
P305B Title I Rollover	$	3,716.37		
P323 Chapter 1 Program	$	19,651.00		
P400 Perkins Voc. Ed. Skills	$	40,785.78		
P647 21st Century Learning	$	46,350.45		
P738 K-12 Literacy	$	25,873.70		
			$	3,625,361.87
Other:				
Public Safety:				
D.O.T. - HMEP	$	4,486.70		
Cops Hiring	$	270,413.70		
Emergency - CEMP	$	26,195.99		
FEMA - Homeland Security Grant	$	4,384.00		
FEMA - D.H.S. Fire Equipment	$	-		
Justice Assistance Grant	$	-		
Office of Justice Program	$	83,246.96		
			$	388,727.35

State Grants:				
School:				
Grant Year - 2014				
P158 Mass Innovation	$	20,710.76		
P220 Interventions	$	10,246.00		
P237 Coord. Family & Community Engag.	$	103,399.56		
P290 Enhanced School Health	$	81,288.15		
P298 ECPRI	$	3,000.00		
P391 Early Childhood-Bennett Kids	$	29,312.00		
P544 Breakfast Demonstration	$	3,500.00		
P625 4-8 Academic Support	$	48,600.00		
P701 Kindergarten Enhancement	$	277,712.97		
P738 K-12 Literacy	$	22,552.09		
P806 Evidenced Based Early Literacy	$	6,716.55		
Grant Year - 2013				
P203 Innovation Implementation	$	5,462.34		
P237 Coord Family Engagement	$	8,734.97		
P290 Enhanced School Health Services	$	13,311.03		
P298 ECPRI	$	4,750.00		
P701 Fullday Kindergarten	$	255.76		
P806 Evidence Based	$	1,342.08		
Grant Year - 2012				
P237 Coord Family & Community Engagement	$	187.98		$641,082.24
Other:				
General Government:				
Green Communitites Energy Grant	$	203,499.50		
Election Reimbursement	$	950.42		
Public Safety:				
Police E911 Training & Support Grant	$	37,578.49		
Police E911 Incentive	$	111,097.63		
Violence Against Women	$	21,139.49		
SAFE Fire	$	8,254.34		
LEMA - Citizens Core	$	7,892.44		
Police Click it or Ticket Program	$	2,037.48		
Public Works:				
Monoosnoc Brook Project	$	485,089.72		
Human Services:				
Council for Aging	$	71,649.36		
Culture & Recreation:				
Arts Commission	$	10,484.21		
Adams Art Program	$	17,161.99		
Southeast Playground	$	10,354.48	$	987,189.55
Revolving Funds:				
School:				
School Lunch	$	2,242,566.04		
Trade School	$	143,210.44		
Driver Training	$	86,409.81		
Circuit Breaker Funds	$	3,004,997.31		
School Athletic	$	170,093.77		
Daycare Fees	$	695,442.47		
School Choice	$	1,116,235.21		
School Rental Fee's	$	58,858.19		
School Transportation	$	196,424.92		
Summer School	$	34,641.90		
Student Activity Account-LHS	$	271,623.74		

Lost Book Fund	$ -		
Distributive Education	$ -		
Student Activity Account-Misc. School	$ 90,103.65		
Pre-Kindergarten Fees	$ 484,428.59		
Continuing Education	$ 8,553.44	$	8,603,589.48
Other:			
Recreation Revolving	$ 274,317.55		
Growth Conference	$ 3,364.99		
Insurance Recoveries	$ 21,231.95		
Worker's Compensation - 2013 Fund	$ 23,914.00		
Worker's Compensation - 2012 Fund	$ 5,092.43		
Worker's Compensation - 2011 Fund	$ 15,224.45		
Worker's Compensation - 2014 Fund	$ 61,380.00		
Weights & Measures Fines	$ 160.00		
		$	404,685.37
Gift and Bequest:			
School :			
Special Educational Donations	$ 99,815.71		
E-Rate Donations	$ 26,484.28		
Charter Essential School	$ 7,715.00	$	134,014.99
Other:			
General Government:			
Emergency Management	$ 538.98		
Public Safety:			
Police Youth Commission	$ 200.00		
Police Youth Services	$ 1,734.00		
Police Public Safety Equipment	$ 5,000.00		
Fire Equipment	$ 1,972.91		
Public Works:			
Cemetery	$ 1,497.00		
Mayor's Tree Donations	$ 100.00		
Human Services:			
Elderly & Disabled Tax Assistance	$ 3,750.00		
Fire Relief	$ 3,270.31		
Emergency Fuel Assistance	$ 28,677.11		
Culture & Recreation:			
Library Transfer to Trust Fund	$ 132,000.00		
Library	$ 21,317.38		
Doyle Field Commission	$ 113,106.55		
Artist Gateway	$ 1,300.00		
Starburst	$ 13,373.22		
Johnny AppleseedFestival	$ 28,721.80		
Recreation	$ 4,539.17		
Football Hall of Fame			
Mayor's Christmas Decorations	$ 2,050.00		
		$	363,148.43
Trust Funds:			
School:			
Kendall Fund	$ 98,371.43		
Scholarship Funds	$ 19,330.00	$	117,701.43
Other:			

Transfers to Trust Funds:			
Cemetery Perpetual Care Bequests	$ 12,300.00		
Cemetery Sale of Lots Fund	$ 24,800.00		
Other Expenditures:			
Unemployment Insurance	$ 7,249.32		
Library	$ 5,026.70		
Charity	$ 465.00		
Law Enforcement	$ 10,500.00		
Group Insurance	$ 19,507,663.74		
Group Insurance - Prior Year	$ 625,557.84	$	20,193,562.60
Agency:			
Police Confiscations	$ 10,752.00		
Deputy Fee's Resrerved	$ 100,629.00		
F.L.L.A.C.	$ 3,383,269.86		
Claims &Tailings	$ 9,634.85		
Sheldon Hill	$ 30,000.00		
Tobacco Control Reginal Alliance	$ 123,477.69		
Casino Agreement	$ 101,772.51		
Deputy Collections	$ 646,274.72		
Advanced Life Support	$ 269,244.31		
DPW Guaranty Deposits	$ 10,273.28		
Private Details Fund:			
Police Private Details	$ 707,074.54		
Fire Private Details	$ 23,110.55		
City Hall Private Details	$ 6,672.34	$	5,422,185.65
Payroll Deductions:			
Court Assignments	$ 191,497.47		
Federal Withholding Tax	$ 8,133,699.62		
State Withholding Tax	$ 3,292,506.39		
School Teacher's Dues	$ 391,443.40		
School Custodian Dues	$ 16,800.00		
School Secretaries Dues	$ 12,076.95		
Firefighter's Dues	$ 74,116.86		
Police Association Dues	$ 50,225.25		
Flexible Spending Account	$ 289,120.73		
Police Dispatchers Dues	$ 4,073.00		
Middle Managers Dues	$ 3,732.40		
School Aides Association Dues	$ 40,124.71		
D.P.W. Association Dues	$ 18,189.00		
School Tutors Dues	$ 14,360.55		
Tax Sheltered Annuities	$ 884,560.80		
Deferred Compensation	$ 619,232.17		
Teacher's Contributory Retirement System	$ 4,241,132.01		
Leominster Contributory Retirement System	$ 2,381,083.78		
Basic Life Insurance	$ 19,051.20		
Agency Insurance	$ 212,587.69		
O.B.R.A.	$ 148,095.62		
Optional Life Insurance	$ 41,743.74		
Medicare Deductions	$ 939,782.17		
Firefighter's Relief Association	$ 8,397.06		
Teacher's Long Term Disability	$ 148,574.52		
United Fund	$ 4,578.40	$	22,180,785.49
Refunds:			
Accounts Receivable Refunds:			

Real Estate Taxes	$ 229,759.87		
Personal Property Taxes	$ 25,425.37		
Motor Vehicle Excise tax	$ 88,452.24		
Estimated Receipts	$ 660.66		
Ambulance	$ 9,660.20		
Water Rates	$ 346.64		
Sewer Rates			
Special Revenue Refunds:			
Police Private Details	$ 82.00		
Summer School	$ 16,741.47		
School Lunch	$ 115.00		
School Kendall Fund	$ 1,126.25		
School Choice	$ 17,160.39		
Office of Justice	$ 11,130.71		
FY14 P237 Coordinated Family Engagement	$ 17.99		
FY14 P240 Idea SPED	$ 63,906.91		
FY14 P240 Idea SPED - Rollover	$ 343.50		
FY14 P625 4-8 Summer Support	$ 3,825.00		
FY14 P647 21st Century Learning	$ 1,069.50		
FY13 P140 Educators Grant	$ 335.00		
FY13 P237 Coordinated Family Engagement	$ 353.74		
FY13 P240 Idea SPED	$ 4,273.64		
FY13 P290 Enhanced School Health Serv.	$ 1,272.68		
FY13 P305 Title I	$ 5,177.56		
Appropriation Refunds:			
Revenue Appropriations - FY14	$ 717,297.85		
Water Revenue Appropriations - FY14	$ 17,340.51		
Sewer Revenue Appropriations - FY14	$ 13,450.00		
Non-Revenue Appropriations - FY14	$ 3,408.43		
		$	1,232,733.11
TOTAL DISBURSEMENTS		$	225,105,596.75
CASH ON HAND - JUNE 30, 2014			
Revenue Cash	$ 55,711,726.53		
Non-Revenue Cash	$ 642,659.51		
CDBG	$ (73,577.83)	$	56,280,808.21
GRAND TOTAL AND CASH ON HAND 06/30/14		$	281,386,404.96

CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2014

ASSETS			LIABILITIES AND RESERVES		
CASH:			TEMPORARY LOANS:		
REVENUE CASH	55,711,726.53		HIGH SCHOOL RENOVATION PROJECT	4,231,859.00	
NON-REVENUE CASH	642,659.51		FALL BROOK SCHOOL RENOVATION	306,959.00	
CDBG CASH	(73,577.83)	56,280,808.21	SOUTHEAST SCHOOL RENOVATION	661,182.00	
			M.W.P.A.T.		
PETTY CASH ADVANCE	1,869.00	1,869.00	WASTEWATER PROJECT	8,000,000.00	13,200,000.00
ACCOUNTS RECEIVABLE:			PAYROLL DEDUCTIONS:		
TAXES:			FEDERAL TAXES	1.74	
LEVY OF 2014:			LIFE INSURANCE	197.52	
REAL ESTATE	643,068.00		OPTIONAL LIFE INSURANCE	0.00	
PERSONAL PROPERTY	36,873.46		TAX SHELTERED ANNUITY	265.00	
LEVY OF 2013:			DEFERRED COMPENSATION	430.90	
REAL ESTATE	61.42		DEFERRED COMPENSATION - OBRA	(92.62)	
PERSONAL PROPERTY	27,905.33		SCHOOL CLERKS	0.01	
LEVY OF 2012:			MEDICARE DEDUCTIONS	2.12	
REAL ESTATE	4,028.06		TEACHER'S RETIREMENT	26.10	
PERSONAL PROPERTY	27,329.70		SICK LEAVE BANK	40.03	870.80
LEVY OF PREVIOUS YEARS:					
REAL ESTATE	38,425.14		GUARANTEE DEPOSITS:		
PERSONAL PROPERTY	58,372.16		POLICE FEDERAL FORFEITURE	35,281.53	
		836,063.27	POLICE CONFISCATED FUNDS	58,918.58	
			FORSYTHIA RD - SITE IMPROVEMENT	11,587.94	
MOTOR VEHICLE EXCISE:			TAX ESCROW	36,675.98	
LEVY OF 2014:	658,611.63		MISCELLANEOUS ACCOUNTS	(7,191.05)	
LEVY OF 2013	138,434.30		SITE PLANS - MISC	3,800.00	
LEVY OF 2012	52,371.75		NEXTEL SECURITY DEPOSIT	2,600.00	141,672.98
LEVY OF 2011	35,814.02				
LEVY OF 2010	34,749.93		AGENCY:		
LEVY OF 2009	39,714.40		PRIVATE DETAILS - POLICE	883.05	
LEVY OF 2008	46,491.92		PRIVATE DETAILS - CITY HALL	2,019.24	
LEVY OF 2007	44,627.42		PRIVATE DETAILS - FIRE	35,720.55	
LEVY OF 2006	39,288.75		F.L.L.A.C.	17,307.21	
LEVY OF 2005	37,156.62		SPORTING LICENSES DUE STATE	6,352.87	
LEVY OF 2004	34,561.29		PLANNING - LINCOLN PARK PROJECT	16,383.93	
LEVY OF 2003	34,054.07		DEPUTY FEE'S RESERVED	(4,346.96)	
LEVY OF 2002	30,333.31		HEALTH TOBACCO ALLIANCE	(59,531.30)	
LEVY OF 2001	28,417.16		FIREARMS RECORD KEEPING	98,914.60	
LEVY OF 2000	21,517.59		D..P.W. GUARANTEE DEPOSITS	206,402.46	
LEVY OF 1999	23,122.98		DEPUTY COLLECTIONS	(2,220.84)	
LEVY OF 1998	18,782.25		PLANNING - PERFORMANCE BONDS	161,101.11	
LEVY OF 1997	20,528.91		ALS RECEIPTS RESERVED	2,468.45	
LEVY OF 1996	19,905.10		PURCHASING DEPOSITS	800.00	482,254.37
LEVY OF 1995	23,905.49				
LEVY OF 1994	22,122.64		TAILINGS:		
LEVY OF 1993	23,914.23		UNCLAIMED CHECKS	80,059.86	80,059.86
LEVY OF 1992	29,006.55				
LEVY OF 1991	41,601.90	1,499,034.21	GIFTS AND BEQUESTS:		
			SCHOOL:		
TAX TITLES AND POSSESSIONS:			SCHOOL ELFUN	(64.27)	
TAX TITLES	2,249,200.67		SCHOOL SPECIAL DONATIONS	210,639.86	
POSSESSIONS	591,626.18	2,840,826.85	SCHOOL LAWSUIT	50.00	
			SCHOOL BELL ATLANTIC	1,682.16	
			CHARTER ESSENTIAL SCHOOL	461.60	
DEPARTMENTAL:			SCHOOL E-RATE ACCOUNT	203,971.70	
RENT OF PUBLIC PROPERTY	1,728.75				
BUILDING INSPECTOR	1,940.00		OTHER:		
COUNCIL FOR AGING	586.49		GENERAL GOVERNMENT:		
STREET OPENINGS	105.00		DISABILITY COMMISSION	488.76	
ASSESSORS - 38D FEES	3,950.00		OPEN SPACE FUND	4,432.77	
AMBULANCE II	2,385,251.19		"WELCOME TO LEOMINSTER" SIGN	59.55	
FIRE ALARM MONITORING	43,250.00		HISTORICAL COMMISSION	47.83	
LICENSE COMMISSION	5,375.00		EMERGENCY MANAGEMENT	2,489.63	
VETERANS SERVICES	331,260.00		AUDITORIUM RESTORATION FUND	3,489.50	
PRIVATE DETAILS - POLICE	125,135.79		PUBLIC SAFETY:		
PRIVATE DETAILS - FIRE	697.00		POLICE "ARE YOU O.K." DONATIONS	159.75	
PRIVATE DETAILS - CITY HALL	-	2,899,279.22	D.A.R.E. PROGRAM	442.46	
			VIOLENCE AGAINST WOMEN	4,832.04	
			POLICE HONOR GUARD	274.81	
WATER:			POLICE YOUTH SERVICES	3,683.41	
WATER RATES - CH. 44 SEC. 53E	1,071,315.37		POLICE K-9 DOG SERVICES	(25.81)	
WATER SERVICES	12,915.08		DRUG & ALCOHOL	1,401.16	
WATER LIENS A.T.T. FY 2014	35,703.86		YOUTH COMMISSION	155.26	
WATER LIENS A.T.T. FY 2013	-	1,119,934.31	TRAFFIC IMPROVEMENTS	48,523.00	
			FIRE EQUIPMENT	20,561.36	
			FIRE RELIEF FUND	8,343.32	
WASTEWATER TREATMENT:			POLICE PUBLIC SAFETY EQUIPMENT	2,413.67	
SEWER FEES	1,155,375.68		PUBLIC WORKS:		
SEPTAGE CHARGES	8,767.00		CEMETERY	6,557.61	
SEWER LIENS A.T.T. - FY 2014	36,585.44				

SANITATION CHARGES	851.93	
SEWER LIENS A.T.T. - FY 2013	-	
SEWER BETTERMENT	274.56	1,201,854.61
FEDERAL/STATE AID:		
C.D.B.G. LETTER OF CREDIT	385,837.73	
W.P.A.T. BAN PROCEEDS - WASTEWATER	6,464,595.69	
W.P.A.T. BOND PROCEEDS SEWER SYS	-	6,850,433.42
LOANS AUTHORIZED	17,050,649.00	17,050,649.00

HOME COMPOSTING BINS	1,039.25	
MAYOR'S TREE DONATION	(69.87)	
LEGATE HILL RD RECONSTRUCTION	3,000.00	
STORM DAMAGES	7,000.00	
CONSERVATION COMM LAND PURCHASES	1,000.00	
HUMAN SERVICES:		
COUNCIL FOR AGING - DONATIONS	70,587.56	
LEGACY PROJECT	(253.50)	
TOBACCO ALLIANCE	13,286.13	
ELDERLY AND DISABLED TAX ASSISTANCE	6,045.92	
VETERANS/PINE GROVE	935.60	
MONUMENT DONATIONS	5,841.92	
EMERGENCY FUEL ASSISTANCE	2,026.60	
CULTURE & RECREATION:		
ARTIST GATEWAY DONATIONS	7,144.84	
SHOLAN FARMS	498.21	
TWIN CITY REALTY	500.00	
DOYLE FIELD PRESS BOS	7.29	
JOHNNY APPLESEED FESTIVAL	15,372.31	
LIBRARY	43,195.81	
CULTURAL COMMISSION	195.11	
DOYLE FIELD COMMISSION	(6,216.47)	
STARBURST	7,372.87	
MAYOR'S CHRISTMAS DECORATIONS	0.00	
LIBRARY LITERACY	15.11	
RECREATION PLAYGROUNS	460.83	704,056.65
TRUST FUNDS:		
WORKER'S COMPENSATION FUND 2014	245,522.00	
WORKER'S COMPENSATION FUND 2013	239,662.00	
WORKER'S COMPENSATION FUND 2012	118,055.53	
WORKER'S COMPENSATION FUND 2011	52,107.50	
WORKER'S COMPENSATION FUND 2010	4,136.46	
WORKER'S COMPENSATION FUND 2009	3,400.23	
SCHOLARSHIP	7,905.00	
PERPETUAL CARE	6,125.00	
SALE OF LOTS	8,025.00	
CHARITY	582.80	
SCHOOL KENDALL FUND	178,314.96	
LIBRARY	4,804.42	
PROPERTY/LIABILITY INSURANCE	2,607.52	
LAW ENFORCEMENT	0.00	
UNEMPLOYMENT INSURANCE	16,443.21	
CEMETERY IMPROVEMENT	(100.00)	
OPEB LIABILITY TRUST	7,711,137.33	
GROUP INSURANCE CLAIMS TRUST:		
CLAIMS TRUST - FY 2015 - DEDUCTIONS	153,748.13	
CLAIMS TRUST - NEW PLAN DESIGN IBNR	1,657,720.82	
CLAIMS TRUST - FUND BALANCE	6,737,433.05	17,147,630.96
FEDERAL GRANTS:		
FY 2014:		
P140 EDUCATOR QUALITY	(23,491.10)	
P180 LEP SUPPORT	(6,125.41)	
P180 LEP SUPPORT - ROLLOVER	944.00	
P201 RACE TO THE TOP	11,871.10	
P240 SPED ENTITLEMENT	(43,795.07)	
P262 EARLY CHILDHOOD	740.47	
P274 SPED CURRICULUM FRAMEWORKS	(2,633.22)	
P305 TITLE I	(66,029.00)	
P323 CHAPTER 1 PROGRAM	7,093.00	
P648 CDC ADOLESCENT	675.00	
P400 PERKINS VOCATIONAL ED	(9,369.86)	
P409 ALLOCATION - OTHER	10,941.00	
P738 K-12 LITERACE	2,050.00	
FISCAL YEAR 2013:		
P140 EDUCATOR QUALITY	11,249.44	
P140 EDUCATOR QUALITY ROLLOVER	794.12	
P143 LEVEL 3 DISTRICT & SCHOOL	(20,336.00)	
P180 LEP SUPPORT	0.54	
P201 RACE TO THE TOP	2.94	
P240 IDEA SPED	17,395.66	
P240 SPED ED ROLLOVER	0.00	
P255 MATH SPED LEADERSHIP	7,388.00	
P262 EARLY CHILDHOOD	0.10	
P305 TITLE I	(5,030.93)	
P647 21ST CENTURY LEARNING	(0.08)	
P738 K-12 LITERACY	(5,375.00)	
FISCAL YEAR 2012:		
P140 EDUCATOR QUALITY	16,290.00	
P143 LEVEL 3 DISTRICT & SCHOOL ASST	(285.00)	
P170 TECHNOLOGY ENHANCEMENT	(2,539.00)	

P201 RACE TO THE TOP	(1,680.00)	
P240 IDEA SPED ENTITLEMENT	0.00	
PFR 240 SPEC ED - ROLLOVER	(2,138.28)	
P305 TITLE I	(10,922.64)	
P780 ARRA STIMULUS SUPPORT	(10.00)	
FISCAL YEAR 2011:		
P180 LEP SUPPORT	(314.29)	
P201 RACE TO THE TOP	(1,966.20)	
P240 IDEA SPED ENTITLEMENT	(19.28)	
P297 LITERACY GAP	(49.87)	
P305 TITLE 1	(7,462.00)	
P323 CHPATER 1 PROGRAM IMPROVE	(9,576.00)	
P738 K-12 LITERACY	(314.00)	
P760 ARRA FUNDS - STIMULUS	(1,882.87)	
FISCAL YEAR 2010:		
P250 SPEC ED COMMUNITIES CARE	(909.00)	
P264 CURR INST ASSESSMENT	(0.03)	
P331 DRUG FREE SCHOOLS	(8,645.89)	
P647A 21ST CENTURY LEARNING	(0.54)	
P647B 21ST CENTURY LEARNING	(0.30)	
P762 ARRA-IDEA EARLY CHILDHOOD	(0.01)	
FISCAL YEAR 2009:		
P180 LEP SUPPORT	(5,144.51)	
P264 CURR INST ASSESSMENT	(0.76)	
P274 CURRICULUM FRAMEWORK	(0.02)	
P305 TITLE 1	(2,620.01)	
P354C COMMUNITY SERVICE LEARNING	(245.12)	
FISCAL YEAR 2008:		
P180 LEP SUPPORT	(1,031.39)	
P240 IDEA SPED	(0.68)	
P267 SECONDARY READING	(0.44)	
P305 TITLE 1	(96.32)	
P331 DRUG FREE SCHOOLS	(0.02)	
P728 READING FIRST	(0.06)	
FISCAL YEAR 2007:		
P240 IDEA SPED	(12,055.31)	
P262 EARLY CHILDHOOD	(0.40)	
P728 READING FIRST	(160.08)	
FISCAL YEAR 2006:		
P305 TITLE 1	(2,919.94)	
P728 READING FIRST	(2,252.90)	
FISCAL YEAR 2005:		
P160 ENHANCED ED TECH	(4,741.89)	
P267 SECONDARY READING	(200.00)	
P305 TITLE 1	(565.62)	
FISCAL YEAR 2004:		
P262 EARLY CHILDHOOD	(99.85)	
P274 CURRICULUM FRAMEWORK	(747.46)	
P305 TITLE 1	(941.33)	
P354 LEARN & SERV SCHOOL BASED	(224.28)	
P429 PERKINS NON TRADE	(560.18)	
FISCAL YEAR 2003:		
P274 CURRICULUM FRAMEWORK	(1,131.36)	
P305 TITLE 1	(1,693.40)	
FISCAL YEAR 2002:		
P419 PERKINS NEW TECH	(228.31)	
P504 62000STUDY GROUPS	(654.04)	
FISCAL YEAR 2001:		
P240 IDEA SPED	(10,914.49)	(192,695.67)
OTHER:		
GENERAL GOVERNMENT:		
EMERGENCY MANAGEMENT ACCOUNT	464.00	
PIONEER PARK DRIVE EXTENSION	36.00	
EMERGENCY PREPAREDNESS PLANNING	(2,235.88)	
FEMA REIMBURSE	1,505.66	
DEPT OF COMMERCE-INDUSTRIAL ROAD	3,735.18	
ORCHARD HILL PARK DEVELOPMENT	(287.87)	
EMPG - CEMP	(20,738.08)	
ENERGY EFFICIENCY GRANT	(3,217.64)	
PUBLIC SAFETY:		
COPS FAST	(579.26)	
LOCAL LAW ENFORCEMENT	17,720.18	
JUSTICE ASSISTANCE GRANT	(1,490.22)	
POLICE TRAFFIC ENFORCEMENT	(2,515.04)	

POLICE - OFFICE OF JUSTICE	(72,787.19)	
POLICE COPS HIRING	(264,776.61)	
FIRE PREVENTION GRANT	1,542.99	
FEDERAL FIRE ACT COMMUNICATIONS	(1,879.90)	
FEMA -D.H.S FIRE EQUIPMENT	3,677.00	
FEDERAL FIRE PREVENTION ACT	1,461.51	
PUBLIC WORKS:		
MWPAT - SEWER STIMULUS GRANT	(413.95)	
HUMAN SERVICES:		
CULTURE & RECREATION:		
LIBRARY LSTA GRANT	0.01	
LIBRARY - LINCOLN EXHIBITION	2,011.26	(338,767.85)
STATE GRANTS:		
SCHOOL FISCAL YEAR 2014:		
P158 MA INNOVATION	2,344.24	
P237 COORD. FAMILY SUPPORT	8,663.44	
P290 ENHANCED SCHOOL HEALTH	25,311.85	
P298 ECPRI	1,275.00	
P391 EARLY CHILDHOOD	236.00	
P701 KINDERGARTEN ENHANCEMENT	(17,170.97)	
P738 K-12 LITERACY	(2,049.09)	
P806 EVIDENCED BASED LITERACY LEARN	(49.53)	
FISCAL YEAR 2013:		
P203 INNOVATION IMPLEMENTATION	(0.02)	
P237 COORD. FAMILY SUPPORT	1,318.55	
P290 ENHANCED SCHOOL HEALTH	2,274.96	
P625 4-8 SUMMER ACADEMIC SUPPORT	1,188.00	
P701 KINDERGARTEN ENHANCEMENT	(0.28)	
P806 EVIDENCED BASED LITERACY LEARN	(437.59)	
FISCAL YEAR 2012:		
P290 ENHANCED SCHOOL HEALTH	(2,247.54)	
P632 ACADEMIC SUPPORT SERVICE	(5,365.22)	
P701 KINDERGARTEN ENHANCEMENT	(0.52)	
FISCAL YEAR 2011:		
P237 COORD. FAMILY SUPPORT	(133.24)	
P257 SPED TIERED	(1,669.00)	
P625 4-8 SUMMER ACADEMIC SUPPORT	(8,395.34)	
P701 KINDERGARTEN ENHANCEMENT	(0.47)	
FISCAL YEAR 2010:		
P701 KINDERGARTEN ENHANCEMENT	(0.65)	
FISCAL YEAR 2009:		
P226 EXPANDED LEARNING	(1,426.00)	
P310 MCKINNEY-VENTO HOMELESS	(0.25)	
P701 KINDERGARTEN ENHANCEMENT	(26.42)	
FISCAL YEAR 2008:		
P290 ENHANCED SCHOOL HEALTH	(1.08)	
FISCAL YEAR 2006:		
P574 EARLY LITERACY	(190.59)	
P703 HOME LITERACY	(1.87)	
FISCAL YEAR 2005:		
P349 HEALTH PROTECTION SMOKING CESS	(1,823.68)	
P574 EARLY LITERACY	(0.65)	
FISCAL YEAR 2004:		
P574 EARLY LITERACY	(13.91)	
FISCAL YEAR 2003:		
P349 HEALTH PROTECTION	(1,266.00)	
P625 4-8 SUMMER ACADEMIC SUPPORT	(2,975.74)	
P627 HIGH SCHOOL IMPROVEMENT	(431.58)	
P638 ELEMENTARY SCHOOL WIDE LITERACY	(3,800.00)	
P639 LITERACY SUPPORT	(15,685.53)	
P703 PERENT/CHILD	(3,510.00)	
FISCAL YEAR 2002:		
P368 P.A.L.M.S.	(69.96)	
P597 CLASS 2003 SUMMER SUPPORT	(7,611.00)	(33,741.68)
OTHER:		
GENERAL GOVERNMENT:		
EXPEDITED PERMITTING	63,913.00	
GREEN COMMUNITIES ENERGY GRANT	(146,501.75)	
SOUTHGATE PARK - MORE GRANT	4,096.83	
ELECTION REIMBURSEMENT	454.92	
GATEWAY CITIES PROGRAM	580.20	
LEPC - EMERGENCY MANAGEMENT	142.71	
ROCKWELL VILLAGE	48.12	
TANZIO ROAD - MORE GRANT	(4,926.65)	

STRATEGIC PLANNING	49.30	
LEMA - CITIZEN GROUP	(9,654.50)	
PURBLIC SAFETY:		
POLICE - CLICK OR TICKET	(4,196.12)	
POLICE PUBLIC SAFETY	1,571.83	
POLICE HIGHWAY SAFETY	9,794.90	
POLICE "WATCH YOUR CAR"	135.00	
D.A.R.E.	4,046.08	
HAZMAT TRAINING	7,619.29	
DRUG INVESTIGATIONS	4,185.28	
CHILD PASSENGER SAFETY	49.49	
POLICE - E911 INCENTIVE	(226,725.80)	
POLICE - E911 TRAINING & SUPPORT	(37,578.49)	
DFS SAFE GRANT	(810.66)	
COMMUNITY POLICING	495.79	
FIRE MDU DEPLOYMENT	3,318.41	
SAFE-FIRE	5,626.10	
FIRE DIVE EQUIPMENT	189.92	
FIRE-CHILD SAFETY SEATS	1,845.66	
FIRE-EQUIPMENT	273.52	
EDUCATION:		
MSBA	0.00	
PUBLIC WORKS:		
WASTEWATER TREATMENT	885.69	
D.E.P. RECYCLING	2,342.63	
HUMAN SERVICES:		
COUNCIL FOR AGING	71,138.81	
CULTURE & RECREATION:		
PUBLIC LIBRARIES	23,087.73	
ARTS COMMISSION	15,365.99	
CONSERVATION & RECREATION	10,518.24	
CONSERVATION & REC - DAM REPAIR	481.13	
ADAMS ART PROGRAM	89.03	
DOYLE FIELD RENOVATIONS	(6,299.98)	
MONOOSNOC BROOK PROJECT	14,897.15	(189,451.20)
REVOLVING FUNDS:		
SCHOOL:		
LOST BOOK FUND	400.00	
DOYLE FIELD BLEACHERS	312.86	
SCHOOL ATHLETICS	51,653.60	
SCHOOL LUNCH - FUND BALANCE	152,692.98	
DRIVER TRAINING	100,654.18	
CONTINUING EDUCATION	3,380.43	
SUMMER SCHOOL	19,182.93	
TRADE SCHOOL	19,360.83	
DAY CARE FEES	312,235.83	
SCHOOL RENTAL FEE'S	4,068.70	
SCHOOL TRANSPORTATION	80,576.27	
PRE- KINDERGARTEN FEE'S	55,304.97	
COMPUTER SCHOOL	3,130.00	
CIRCUIT BREAKER SPED FUNDS	448,736.98	
HIGH SCHOOL S.A.A.	57,591.68	
MISC. SCHOOLS S.A.A.	77,729.60	
SCHOOL CHOICE REVOLVING:		
SCHOOL CHOICE FUND BALANCE	2,436,201.89	
SCHOOL CHOICE ACCOUNTS PAYABLE	229,510.71	4,052,724.44
OTHER:		
RECREATION	204,256.77	
GALLAGHER BUILDING	567,894.72	
DAMAGES & INSURANCE RECOVERY	22,180.42	
GROWTH CONFERENCE PLANNING	9,355.27	803,687.18
APPROPRIATION BALANCES:		
REVENUE APPROPRIATIONS	5,717,382.07	
NON-REVENUE APPROPRIATION	642,659.51	
WATER REVENUE APPROPRIATIONS	721,002.21	
SEWER REVENUE APPROPRIATIONS	1,610,603.45	
CDBG APPROPRIATIONS	(73,577.83)	8,618,069.41
SALE OF REAL ESTATE FUND	2,842.00	2,842.00
LOANS AUTHORIZED - UNISSUED	3,850,649.00	3,850,649.00
RECEIPTS RESERVED FOR APPROPRIATIONS:		
STABILIZATION FUND	12,579,863.92	
G.F. CAPITAL INVESTMENT PROGRAM	158,192.00	
LIBRARY STATE AID	80,865.55	
PARKING FEES	35,337.74	
WETLAND FEES	55,237.43	
WEIGHTS & MEASURES	21,216.58	
DISABILITY PARKING FEES	7,137.50	
HIGHWAY STATE AID	(352,016.20)	12,585,834.52
OVERLAY RESERVED FOR ABATEMENT:		
LEVY OF 2014	692,128.32	
LEVY OF 2013	293,208.84	

	LEVY OF 2012	1,029,702.62	
	LEVY OF 2011	476,733.21	
	LEVY OF 2010	32,678.80	
	LEVY OF 2008	6,147.76	
	LEVY OF 2007	5,064.76	
	LEVY OF 2006	7,394.67	
	LEVY OF 2005	8,219.11	
	LEVY OF 2001	9,227.77	
	LEVY OF 1994	16,429.08	2,576,934.94
	REVENUE RESERVED UNTIL COLLECTED:		
	MOTOR VEHICLE EXCISE	1,499,034.21	
	TAX TITLES	2,840,826.85	
	DEPARTMENTAL	2,899,279.22	
	WATER	1,119,934.31	
	SEWER RECEIVABLES	1,201,854.61	
	FEDERAL/STATE AID	6,850,433.42	16,411,362.62
	RESERVE FOR PETTY CASH	1,869.00	1,869.00
	EXCESS AND DEFICIENCY ACCOUNT	10,674,889.77	10,674,889.77
90,580,752.10			90,580,752.10

Respectfully Submitted,

John J. Richard
City Comptroller

CITY OF LEOMINSTER
BALANCE SHEET - JUNE 30, 2014
DEFERRED REVENUE ACCOUNT

PERFORMANCE BONDS-OTHER ASSETS	$446,629.36		PLANNING DEPT-SUB-DIVISIONS	$446,629.36	
APPORTIONED SEWER ASSESSMENTS NOT YET DUE	$4,224.00		APPORTIONED SEWER ASSESSMENTS REVENUE RESERVED	$4,224.00	
C.D.B.G.. REHABILITATION LIENS	$3,274,669.86		C.D.B.G. REHABILITATION LOANS	$3,274,669.86	
H.O.D.A.G. HOUSING GRANT NOT YET DUE	$2,426,711.00		DUE ON SALE OF PROPERTY H.O.D.A.G. DEFERRED REVENUE (WHITNEY CARRIAGE PROJECT)	$2,426,711.00	
		$6,152,234.22			6,152,234.22
		DEBT ACCOUNTS			
NET FUNDED OR FIXED DEBTS:			SERIAL LOANS		
INSIDE DEBT LIMIT:			INSIDE DEBT LIMIT:		
GENERAL FUND:			GENERAL FUND:		
SOUTHEAST SCHOOL PLANS	$260,000.00		SOUTHEAST SCHOOL PLANS	$260,000.00	
LIBRARY RENOVATION/EXPANSION	$3,620,000.00	$3,880,000.00	LIBRARY RENOVATION/EXPANSION	$3,620,000.00	$3,880,000.00
GENERAL FUND:			OUTSIDE DEBT LIMIT:		
HIGH SCHOOL/RENOVATION/EXPANSION	$8,055,000.00		HIGH SCHOOL/RENOVATION/EXPANSION	$8,055,000.00	
WASTEWATER:			WASTEWATER:		
SEWER I/I PROJECT	$1,245,800.00		SEWER I/I PROJECT	$1,245,800.00	
SEWER IMPROVEMENT PROJECTS	$945,000.00		SEWER IMPROVEMENT PROJECTS	$945,000.00	
SEWER SYSTEM IMPROVEMENT (CWS09	$11,356,953.00		SEWER SYSTEM IMPROVEMENT (CWS0	$11,356,953.00	
SEWER SYSTEM IMPROV (CWS09-20)	$5,088,403.00		SEWER SYSTEM IMPROV (CWS09-20)	$5,088,403.00	
HARVARD ST. SEWER INTERCEPTOR	$1,011,136.91		HARVARD ST. SEWER INTERCEPTOR	$1,011,136.91	
WATER:			WATER:		
WATER SYSTEM IMPROV (DW08-12)	$6,169,870.00		WATER SYSTEM IMPROV (DW08-12)	$6,169,870.00	
WATER SYSTEM IMPROV (DWS08-12)	$6,676,357.00		WATER SYSTEM IMPROV (DWS08-12)	$6,676,357.00	
WATER SYSTEM IMPROVEMENT (DWS08	$2,015,388.00		WATER SYSTEM IMPROVEMENT (DWS0	$2,015,388.00	
WATER SYSTEM IMPROVEMENTS - 2005	$2,035,000.00		WATER SYSTEM IMPROVEMENTS	$2,035,000.00	
WATER TREATMENT FACILITY - (99-08)	$1,655,000.00		WATER TREATMENT FACILITY	$1,655,000.00	
WATER SYSTEM IMPROVEMENTS-2007	$795,000.00		WATER SYSTEM IMPROVEMENTS-2007	$795,000.00	
WATERSHED LAND PURCHASED	$350,000.00	$47,398,907.91	WATERSHED LAND PURCHASED	$350,000.00	$47,398,907.91
		$51,278,907.91			$51,278,907.91

CITY OF LEOMINSTER, MASSACHUSETTS
BALANCE SHEET - JUNE 30, 2014
TRUST AND INVESTMENT ACCOUNTS

TRUST AND INVESTMENT FUNDS:	
TRUST FUNDS IN CUSTODY OF CITY TREASURER	2,053,910.30
INVESTMENT FUNDS IN CUSTODY OF CITY TREASURER	867,723.40

IN CUSTODY OF CITY TREASURER:	Non Expendable	Expendable	Combined Balance
WELFARE FUNDS:			
LEONARD BURRAGE	$ 2,534.23	$ 8,791.74	$ 11,325.97
CORNELIA A. TILTON	$ 418.04	$ 1,243.08	$ 1,661.12
NANCY PATCH	$ 1,672.18	$ 5,116.17	$ 6,788.35
HARTWELL-SMITH	$ 1,687.15	$ 2,569.41	$ 4,256.56
HANNAH S. COLBURN	$ 1,684.16	$ 5,507.36	$ 7,191.52
PORTER E. OSBORNE	$ 836.09	$ 2,610.21	$ 3,446.30
BERNARD DOYLE	$ 2,534.23	$ 8,800.10	$ 11,334.33
LYDIA B. HASKELL	$ 2,696.24	$ 12,520.87	$ 15,217.11
ELZADA M. WILLARD	$ 3,011.32	$ 19,660.87	$ 22,672.19
PETER MCKENNA	$ 22,130.03	$ 106,313.00	$ 128,443.03
TOTAL WELFARE FUNDS	$ 39,203.67	$ 173,132.81	$ 212,336.48
LIBRARY FUNDS:			
LEOMINSTER LIONS CLUB	$ 3,177.66	$ 237.03	$ 3,414.69
LEONARD BURRAGE	$ 1,673.75	$ 152.23	$ 1,825.98
JOHN C. STRATTON	$ 418.00	$ 43.28	$ 461.28
GEORGE F. WHITNEY	$ 418.00	$ 24.11	$ 442.11
JOSEPH A. GOODHUE	$ 400.00	$ 2,294.19	$ 2,694.19
MUSEUM	$ -	$ 228.34	$ 228.34
HORTENSE K. BURRAGE	$ 9,006.01	$ 431.71	$ 9,437.72
JOEL STEARNS	$ 700.00	$ 157.37	$ 857.37
DR. WILLIAM DODGE	$ 2,136.80	$ 202.69	$ 2,339.49
BERENBERG	$ -	$ 522.40	$ 522.40
PETER MCKENNA	$ 6,022.47	$ 246.30	$ 6,268.77
FRANCES M. LOCKEY	$ 1,003.74	$ 76.87	$ 1,080.61
GRACE V. CHANDLER	$ 4,014.98	$ 350.46	$ 4,365.44
MARY E. BUTTERICK	$ 6,500.00	$ 442.79	$ 6,942.79
RALPH L. JEWETT	$ 3,642.00	$ 324.85	$ 3,966.85
MARJORIE WATKINS	$ 2,981.74	$ 710.34	$ 3,692.08
J.D. MILLER	$ 4,014.98	$ 455.41	$ 4,470.39
MARY TOOLIN-ST.CYR. MEMORIAL	$ 76.00	$ 82.04	$ 158.04
ST.CYR MEMORIAL	$ -	$ 10.91	$ 10.91
BEVERSTOCK BOOKS	$ 25,059.25	$ 2,159.06	$ 27,218.31

HERMAN NELSON CURTIS	$	10,815.51	$	388.79	$	11,204.30
COOK CHARITABLE	$	5,639.86	$	605.68	$	6,245.54
CONSTANCE MARK	$	9,632.04	$	538.14	$	10,170.18
MILLETTE MEMORIAL FUND	$	-	$	27,589.31	$	27,589.31
MARCIA O'DONNAL ART ACTIVITIE	$	-	$	98,602.22	$	98,602.22
HENRIETTA GATES	$	4,188.02	$	260.48	$	4,448.50
ROBERT AND JANET GOLDMAN	$	14,746.31	$	801.10	$	15,547.41
TOTAL LIBRARY FUNDS	$	116,267.12	$	137,938.10	$	254,205.22
CEMETERY MISCELLANEOUS TRUST FUNDS:						
MANSON D. HAWS	$	2,011.66	$	1,830.36	$	3,842.02
SECURITY MAUSOLEUM	$	11,566.40	$	32,132.33	$	43,698.73
MARY E. BUTTERICK-IMPROVEMEI	$	10,025.00	$	19,332.16	$	29,357.16
ALBERT W. HALL IMPROVEMENT	$	804.18	$	5,979.83	$	6,784.01
ORNAN S. COOK, FLOWER	$	5,926.82	$	24,276.19	$	30,203.01
JENNIE S. RICHARDSON FLOWER	$	-	$	432.29	$	432.29
L.S. BARNES, FLOWER	$	502.02	$	2,991.33	$	3,493.35
BARNABY-FLOWERS	$	502.02	$	1,808.96	$	2,310.98
PERPETUAL CARE - TILTON GENE	$	837.18	$	11,225.02	$	12,062.20
PERPETUAL CARE - BUTTERICK	$	2,500.00	$	7,728.59	$	10,228.59
TOTAL CEMETARY FUNDS	$	34,675.28	$	107,737.06	$	142,412.34
CEMETARY PERPETUAL INCOME	$	-	$	1,130,805.37	$	1,130,805.37
MISCELLANEOUS TRUST FUNDS						
BEVERSTOCK SCHOLARSHIP	$	19,126.18	$	70.44	$	19,196.62
RALPH ROBERTSON SCHOLARSHI	$	-	$	1,678.75	$	1,678.75
J. HENRY KENDALL HIGH SCHOOL	$	2,509.00	$	9,112.97	$	11,621.97
COMMONWEALTH PLASTICS SCHC	$	-	$	10.07	$	10.07
DAVID MATTHEW SCHOLARSHIP	$	-	$	988.22	$	988.22
RALPH L. JEWETT, SENIOR CITIZEI	$	3,642.00	$	8,848.18	$	12,490.18
CONSERVATION COMMISSION FUI	$	200.00	$	502.66	$	702.66
TOTAL MISCELLANEOUS TRUST FUI	$	25,477.18	$	21,211.29	$	46,688.47
HIGH SCHOOL SCHOLARSHIP TRUST FUNDS:						
FORTNIGHTLY CLUB	$	-	$	16,023.24	$	16,023.24
D.J. CORMIER SCHOLARSHIP	$	-	$	6,478.79	$	6,478.79
C. DECICCO MEMORIAL	$	-	$	2,369.02	$	2,369.02
CARNEY SCHOLARSHIP	$	-	$	27,556.15	$	27,556.15
BRIAN WALSH SCHOLARSHIP	$	-	$	3,092.65	$	3,092.65
JOHN JOYCE SCHOLARSHIP	$	-	$	16,686.68	$	16,686.68

ELIZABETH MORRILL SCHOLARSHIP	$ -	$ 11,471.88	$ 11,471.88	
RALPH & ELLEN CROSSMAN SCHOL/	$ -	$ 8,607.54	$ 8,607.54	
WALTER DEACON SCHOLARSHIP	$ -	$ 4,867.14	$ 4,867.14	
SHAWN CARR MEMORIAL SCHOLARS	$ -	$ 19,580.34	$ 19,580.34	
ANGELO A. PICUCCI SCHOLARSHIP	$ 26,836.95	$ 400.95	$ 27,237.90	
CLASS OF 1942 SCHOLARSHIP	$ -	$ 84,420.39	$ 84,420.39	
VIETNAM VETERANS SCHOLARSHIP	$ 32,786.00	$ 1,200.41	$ 33,986.41	
TOBIN LIBRARY HIGH SCHOOL	$ -	$ 5,084.29	$ 5,084.29	
TOTAL SCHOOL FUNDS	$ 59,622.95	$ 207,839.47	$ 267,462.42	
INVESTMENT FUNDS:				
CEMETARY SALE OF LOTS FUND	$ 634,141.85	$ 233,581.55	$ 867,723.40	
TOTAL INVESTMENT FUNDS	$ 634,141.85	$ 233,581.55	$ 867,723.40	
TOTAL TRUST AND INVESTMENT FUNDS	$ 909,388.05	$ 2,012,245.65	$ 2,921,633.70	

TOTAL TRUST AND INVESTMENT FUI 2,921,633.70

CITY OF LEOMINSTER, MASSACHUSETTS
TRUST FUNDS
STATEMENT OF CHANGES IN TRUST FUNDS NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014

	WELFARE	LIBRARY	CEMETARY	CEMETARY PERPETUAL INCOME	MISC	HIGH SCHOOL SCHOLARSHIP	CEMETARY SALE OF LOTS
Additions:							
Contributions:							
Fees for Services - Transfer from City Accounts				$ 12,300.00			$ 24,800.00
New Trust Funds Established							
Contributions - Direct to Trust Funds						$ 16,731.00	
Contributions - Deposited Through City		$ 132,000.00					
Total Contributions							
Investment Income							
Change in Fair Value of Investments	$ 7,487.80	$ 5,863.33	$ 5,015.88	$ 41,936.92	$ 1,678.68	$ 12,544.69	$ 30,125.94
Management Fees	$ 442.06	$ 529.36	$ 296.73	$ 2,353.96	$ 97.25	$ 943.98	$ 1,806.36
Net Investment Income	$ 7,045.74	$ 5,333.97	$ 4,719.15	$ 39,582.96	$ 1,581.43	$ 11,600.71	$ 28,319.58
Total Additions	$ 7,045.74	$ 137,333.97	$ 4,719.15	$ 51,882.96	$ 1,581.43	$ 28,331.71	$ 53,119.58
Deductions:							
Appropriations - Transfers to General Fund				$ 71,067.00			
Transfers to City Revolving Accounts	$ 465.00	$ 9,450.00	$ -		$ 1,075.00	$ 18,048.00	$ -
Total Deductions	$ 465.00	$ 9,450.00	$ -	$ 71,067.00	$ 1,075.00	$ 18,048.00	$ -
Net Increase/Decrease (Total Additions - Total Deductions)	$ 6,580.74	$ 127,883.97	$ 4,719.15	$ (19,184.04)	$ 506.43	$ 10,283.71	$ 53,119.58
Net Position:							
Beginning of Year	$ 205,755.74	$ 126,321.25	$ 137,693.19	$ 1,149,989.41	$ 46,182.04	$ 257,178.71	$ 814,603.82
End of Year	$ 212,336.48	$ 254,205.22	$ 142,412.34	$ 1,130,805.37	$ 46,688.47	$ 267,462.42	$ 867,723.40

CITY OF LEOMINSTER, MASSACHUSETTS
FEDERAL COMMUNITY DEVELOPMENT PROGRAM
BALANCE SHEET - JUNE 30, 2014

	AUTHORIZED APPROPS	APPROP. ENCUMBERED TRANSFERS	PROGRAM INCOME	TOTAL BUDGET	EXPENSES	BALANCE AVAILABLE SUBJECT TO FUNDING
FISCAL 2014 PROGRAMS						
CDBG ADMINISTRATION SALARY	51,666.96	0.00	0.00	51,666.96	41,738.57	9,928.39
SUMMER YOUTH SALARY & WAGES	12,500.00	(1,913.00)	0.00	10,587.00	10,587.00	0.00
CDBG CODE ENFORCEMENT SALARIES	60,059.00	(259.22)	0.00	59,799.78	59,799.78	0.00
CDBG HOUSING REHAB SALARIES	27,352.16	0.00	0.00	27,352.16	23,341.17	4,010.99
CDBG ECONOMIC DEVELOPMENT S&W	60,390.00	(304.27)	0.00	60,085.73	60,085.73	0.00
CDBG ADMINISTRATION EXPENSE	8,397.84	11,866.54	0.00	20,264.38	9,445.19	10,819.19
SUMMER YOUTH EXPENSES	1,500.00	(558.22)	0.00	941.78	941.78	0.00
CDBG CODE ENFORCEMENT EXPENSE	19,414.75	0.00	0.00	19,414.75	528.85	18,885.90
CDBG HOUSING REHAB EXPENSE	6,000.00	13,284.32	0.00	19,284.32	14,913.32	4,371.00
CDBG SPANISH CENTER OUTREACH WORKER	3,305.00	0.00	0.00	3,305.00	3,039.96	265.04
3RD STREET PLAYGROUND	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
CDBG ECONOMIC DEVELOPMENT EXPENSE	21,744.54	0.00	0.00	21,744.54	418.14	21,326.40
BEACON OF HOPE	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
MAYOR'S OFFICE - ENERGY ASSISTANCE	10,000.00	(58.16)	0.00	9,941.84	9,941.84	0.00
BOY'S & GIRL'S CLUB	1,750.00	0.00	0.00	1,750.00	0.00	1,750.00
BATTERED WOMEN'S INC	2,250.00	0.00	0.00	2,250.00	1,598.50	651.50
DPW SIDEWALK PROGRAM	14,999.56	59,383.56	0.00	74,383.12	7,914.46	66,468.66
RECREATION DEPT-SUMMER PROGRAM	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00
ALLENCREST	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00
MAYOR'S OFFICE - STATE POOL FEE	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00
MONT HOME CARE CORPORATION	2,300.00	0.00	0.00	2,300.00	1,787.82	512.18
MONT INTERFAITH HOSPITALITY	6,000.00	0.00	0.00	6,000.00	4,000.00	2,000.00
MONT ADDICTION COUNCIL	3,117.00	0.00	0.00	3,117.00	3,117.00	0.00
HOUSING REHAB CONSTRUCTION	78,600.83	122,250.54	55,532.41	256,383.78	137,352.34	119,031.44
S A C - SUMMER PROGRAM	5,300.00	19,000.00	0.00	24,300.00	17,662.95	6,637.05
AFTER SCHOOL TRANSPORTATION	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00
HUD 108 LOAN	0.00	100.82	0.00	100.82	0.00	100.82
	$410,147.64	$252,792.91	$55,532.41	$718,472.96	$417,214.40	$301,258.56

BALANCE JULY 1, 2013	$3,577.21
DRAWDOWNS THRU JUNE 30, 2014	$284,526.95
PROGRAM INCOME	$55,532.41
TOTAL AVAILABLE FOR DISBURSEMENT	$343,636.57
EXPENDITURES	$417,214.40
BALANCE JUNE 30, 2014	($73,577.83)
**AMOUNT AVAILABLE FOR DRAWDOWN	$ 385,837.73

Non Revenue Appropriations

Through 6/30/2014

	Balance 7/1/2013	Stabilization Fund Internal Borrowings	Drawdowns from MWPAT Bond Proceeds	Drawdowns from MWPAT Temporary Loan Proceeds	City Issued Temporary Loan Proceeds	MSBA Proceeds	Stab Fund/City Issuec Temporary Loan Payments	Net Total Funds Available	Expenses	6/30/2014 Balance
General Fund:										
Fallbrook School Renovations	$ -	$ 905,685.75			$ 306,959.00	$ 598,727.00	$ 905,685.75	$ 905,686.00	$ 905,685.75	$ 0.25
Southeast School Renovations	$ -	$ 2,320,549.88			$ 661,182.00	$ 1,659,368.00	$ 2,320,549.88	$ 2,320,550.00	$ 2,320,549.88	$ 0.12
High School Renovations	$ 2,339,573.45	$ 3,752,668.23			$ 8,231,859.00	$ 3,568,295.00	$ 11,752,668.23	$ 6,139,727.45	$ 6,092,241.68	$ 47,485.77
Skyview Middle School	$ 324.54							$ 324.54		$ 324.54
School Additions refund Loan	$ 7,635.40							$ 7,635.40		$ 7,635.40
Elementary School design	$ 6,518.67							$ 6,518.67		$ 6,518.67
Southeast School Design	$ 49,588.98							$ 49,588.98		$ 49,588.98
School System Improvements	$ 2,806.83							$ 2,806.83		$ 2,806.83
Water Special Revenue Fund:										
Water System Improvements - MWPAT	$ 72,913.89							$ 72,913.89		$ 72,913.89
Sewer System Special Revenue Fund:										
Infiltration?Inflow Project	$ 1,020.75							$ 1,020.75		$ 1,020.75
Harvard St Interceptor	$ 3,789.46							$ 3,789.46		$ 3,789.46
Sewer System Improvements	$ 2,000.00		$ 978,735.01	$ 1,535,404.31				$ 2,516,139.32	$ 2,065,564.47	$ 450,574.85
	$ 2,486,171.97	$ 6,978,903.86	$ 978,735.01	$ 1,535,404.31	$ 9,200,000.00	$ 5,826,390.00	$ 14,978,903.86	$ 12,026,701.29	$ 11,384,041.78	$ 642,659.51

FOR 2014 99

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
11110000 CITY COUNCIL-SALARIES	103,900.00	-1,922.00	101,978.00	98,509.68	0.00	3,468.32
11120000 CITY COUNCIL EXPENSES	14,760.00	0.00	14,760.00	9,995.29	600.00	4,164.71
11190000 CITY COUNCIL - PR YR	0.00	2,008.00	2,008.00	1,546.00	0.00	462.00
12110000 MAYOR SALARIES	715,564.00	2,000.00	717,564.00	659,565.08	37,900.00	20,098.92
12120000 MAYOR EXPENSES	13,940.00	0.00	13,940.00	13,850.00	90.00	0.00
12190000 MAYOR EXP. - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
12920030 TELEPHONE LINES EXPENSES	900.00	0.00	900.00	98.20	0.00	801.80
12920040 MASS MUNICIPAL ASSOC DUES	6,400.00	0.00	6,400.00	6,368.00	0.00	32.00
12990010 CIT.SERV.ENHANCE. - PRIOR YR	0.00	6,069.05	6,069.05	0.00	6,069.05	0.00
12990030 TELEPHONE EXP. - PRIOR YEAR	0.00	8,119.26	8,119.26	8,119.26	0.00	0.00
13410000 COMPTROLLER SALARIES	238,090.00	0.00	238,090.00	238,088.90	0.00	1.10
13420000 COMPTROLLER EXPENSES	7,750.00	0.00	7,750.00	6,825.16	875.00	49.84
13420010 COMPTROLLER AUDIT	59,000.00	0.00	59,000.00	41,632.68	17,367.32	0.00
13490010 AUDIT OF MUN. ACCOUNTS- PR YR	0.00	17,367.32	17,367.32	17,367.32	0.00	0.00
13710000 BUDGET DIRECTOR SALARIES	33,239.00	0.00	33,239.00	33,239.00	0.00	0.00
13720000 BUDGET DIRECTOR EXPENSES	2,180.00	0.00	2,180.00	1,177.58	1,002.42	0.00
13790000 BUDGET DIRECTOR - PRIOR YEAR	0.00	1,159.98	1,159.98	0.00	1,159.98	0.00
13810000 PURCHASING AGENT SALARIES	124,474.00	0.00	124,474.00	124,473.50	0.00	0.50
13820000 PURCHASING AGENT EXPENSES	7,250.00	0.00	7,250.00	3,824.48	1,442.82	1,982.70
13890000 PURCHASING AGENT - PRIOR YEAR	0.00	556.56	556.56	556.56	0.00	0.00
14110000 ASSESSOR SALARIES	320,143.00	40,000.00	360,143.00	314,894.36	40,000.00	5,248.64
14120000 ASSESSOR EXPENSES	34,950.00	40,000.00	74,950.00	33,758.85	40,000.00	1,191.15
14220000 PROPERTY REVALUATION EXPENSES	25,000.00	100,000.00	125,000.00	78,911.19	46,088.81	0.00
14290000 PROPERTY REVALUATION- PRIOR YR	0.00	17,351.29	17,351.29	17,351.29	0.00	0.00
14295000 PRIOR YEAR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
14510000 TREASURER SALARIES	140,483.00	6,000.00	146,483.00	146,405.10	0.00	77.90
14520000 TREASURER EXPENSES	49,585.00	0.00	49,585.00	46,142.18	0.00	3,442.82
14590000 TREASURER - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
14610000 COLLECTOR SALARIES	154,430.00	0.00	154,430.00	153,798.22	0.00	631.78
14620000 COLLECTOR EXPENSES	156,060.00	0.00	156,060.00	155,786.95	0.00	273.05
14690000 COLLECTOR - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
14920000 OTHER FINANCE OFFICES/ACCOUNTS	78,000.00	0.00	78,000.00	36,386.55	41,613.45	0.00
14990000 OTHER FINANCE EXP- PRIOR YEAR	0.00	60,460.43	60,460.43	34,271.16	26,189.27	0.00

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
15120000 CITY SOLICITOR EXPENSES	92,500.00	92,500.00	185,000.00	118,025.63	3,612.85	63,361.52
15190000 CITY SOLICITOR - PRIOR YEAR	0.00	4,184.00	4,184.00	4,184.00	0.00	0.00
15210000 PERSONNEL SAL & WAGES	0.00	0.00	0.00	0.00	0.00	0.00
15220000 PERSONNEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
15220010 PERSONNEL COLLECTIVE BARGAIN	0.00	0.00	0.00	0.00	0.00	0.00
15290010 COLLECTIVE BARGAINIG - PR YEAR	0.00	18,647.13	18,647.13	0.00	0.00	18,647.13
15420000 INFORMATION TECHNOLOGY COMMITT	163,350.00	25,000.01	188,350.01	105,675.08	82,674.93	0.00
15490000 I.T.T.F. EXP. - PRIOR YEAR	0.00	358,888.15	358,888.15	69,488.45	289,399.69	0.01
16110000 CITY CLERK SALARIES	192,487.00	1,922.00	194,409.00	194,378.94	0.00	30.06
16120000 CITY CLERK EXPENSES	12,700.00	0.00	12,700.00	8,678.45	1,700.00	2,321.55
16190000 CITY CLERK EXP - PRIOR YEAR	0.00	4,100.00	4,100.00	2,695.00	0.00	1,405.00
16210000 ELECTIONS & REGISTRATION SALRY	54,092.00	0.00	54,092.00	54,016.49	0.00	75.51
16220000 ELECTION & REGISTRATION EXPNSE	66,200.00	0.00	66,200.00	56,583.43	3,800.00	5,816.57
16290000 ELECT & REG - PRIOR YEAR	0.00	2,393.70	2,393.70	2,059.39	0.00	334.31
16510000 LICENSE COMMISSION SALARIES	13,640.00	0.00	13,640.00	13,520.00	0.00	120.00
16520000 License Commission EXPENSES	4,200.00	0.00	4,200.00	3,846.27	0.00	353.73
17110000 Conservation Commission SALARY	58,202.00	0.00	58,202.00	57,118.50	0.00	1,083.50
17120000 CONSERVATION COMMISSION EXPENS	7,140.00	12,800.00	19,940.00	15,619.08	4,320.92	0.00
17190000 CONSERVATION COMM EXP - FY1999	0.00	15,790.89	15,790.89	4,470.26	11,320.63	0.00
17510000 Planning Board SALARIES	139,673.00	0.00	139,673.00	118,234.62	0.00	21,438.38
17520000 Planning Board EXPENSES	8,150.00	0.00	8,150.00	7,992.79	0.00	157.21
17580000 PLANNING BOARD	0.00	0.00	0.00	0.00	0.00	0.00
17590000 PLANNING BOARD EXP. PRIOR YR	0.00	0.00	0.00	0.00	0.00	0.00
17610000 Board of Appeals SALARY	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00
17620000 Board of Appeals EXPENSES	4,800.00	0.00	4,800.00	3,682.68	300.00	817.32
17920000 REGIONAL PLANNING COMMISSION	12,211.00	0.00	12,211.00	12,210.91	0.00	0.09
18210000 ECONOMIC DEVELOPMENT S & W	56,085.00	0.00	56,085.00	56,085.00	0.00	0.00
18220000 ECONOMIC DEVELOPMENT EXPENSES	44,150.00	0.00	44,150.00	42,388.90	1,761.10	0.00
18290000 ECONOMIC DEVELOPMENT-PRIOR YR	0.00	2,597.50	2,597.50	2,569.88	0.00	27.62
19210010 GALLAGHER BUILDING SALARIES	0.00	41,066.00	41,066.00	31,712.49	9,353.51	0.00
19220000 Municipal Buildings EXPENSES	120,000.00	0.00	120,000.00	119,927.99	72.01	0.00
19220010 GALLAGHER BUILDING EXPENSES	0.00	60,000.00	60,000.00	17,020.65	42,979.35	0.00
19220040 MUNICIPAL BUILDING MAINTENANCE	7,000.00	0.00	7,000.00	853.00	6,147.00	0.00
19230000 Municipal Buildings O.T.	5,000.00	5,000.00	10,000.00	5,167.89	0.00	4,832.11
19250000 Municipal Building Capital	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00
19280010 GALLAGHER SAL & WAGES-PRIOR YR	0.00	4,636.00	4,636.00	4,636.00	0.00	0.00

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
19290000 MUNICIPAL BUILDINGS-PRIOR YEAR	0.00	13,941.49	13,941.49	597.51	13,343.98	0.00
19290010 GALLAGHER BUILDING EXPENSES	0.00	41,874.47	41,874.47	36,642.74	5,231.73	0.00
19290040 MUN. BLDNG MAINTENANCE- PR YR	0.00	57,473.98	57,473.98	0.00	57,473.98	0.00
19295000 FY99 MUNICIPAL BLDGS CAPITAL	0.00	50,270.00	50,270.00	13,658.30	36,611.70	0.00
21010000 Police SALARIES	5,400,288.00	-155,000.00	5,245,288.00	5,178,316.90	0.00	66,971.10
21020000 POLICE EXPENSES	475,000.00	61,700.00	536,700.00	491,139.54	17,550.00	28,010.46
21020040 Police STAT COURT-LIGHT	94,000.00	12,000.00	106,000.00	100,002.19	0.00	5,997.81
21030000 POLICE OVERTIME	343,000.00	200,000.00	543,000.00	529,471.91	0.00	13,528.09
21050000 Police CAPITAL	0.00	407,597.00	407,597.00	53,999.37	335,649.63	17,948.00
21050040 POLICE STATION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
21080000 POLICE Salary & Wages Prior Yr	0.00	245,000.00	245,000.00	215,806.68		29,193.32
21090000 POLICE EXP - PRIOR YEAR	0.00	64,205.65	64,205.65	41,756.46	22,449.19	0.00
21090040 POLICE STATION COURT PRIOR YR	0.00	12,026.68	12,026.68	4,154.00	7,872.68	0.00
21095000 POLICE CAPITAL OUTLY - PR YEAR	0.00	12,749.63	12,749.63	4,100.00	0.00	8,649.63
21095040 POLICE STATION	0.00	165,135.61	165,135.61	22,116.17	143,019.44	0.00
22010000 Fire SALARIES	5,549,790.00	-65,000.00	5,484,790.00	5,453,465.87	0.00	31,324.13
22020000 Fire EXPENSES	487,000.00	30,000.00	517,000.00	488,935.55	25,000.00	3,064.45
22030000 FIRE OVERTIME	563,000.00	465,000.00	1,028,000.00	1,012,843.16	0.00	15,156.84
22050000 Fire CAPITAL	15,000.00	665,000.00	680,000.00	424,653.43	255,346.57	0.00
22080000 FY 04 Fire Dept. Salary & Wage	0.00	0.00	0.00	0.00	0.00	0.00
22090000 FIRE EXPENSES - PRIOR YEAR	0.00	264.88	264.88	0.00	0.00	264.88
22095000 FIRE CAPITAL OUTLY - PRIOR YR	0.00	28,043.55	28,043.55	25,725.65	2,317.90	0.00
24110000 Building Inspector SALARIES	275,982.00	0.00	275,982.00	275,779.50	0.00	202.50
24120000 Building Inspector EXPENSES	17,800.00	5,000.00	22,800.00	16,090.57	FORWARD 0.00	CLOSED 6,709.43
24210000 Gas Inspector SALARIES	1,900.00	0.00	1,900.00	1,825.00	0.00	TO REV 75.00
24220000 Gas Inspector EXPENSES	1,900.00	0.00	1,900.00	1,877.92	0.00	22.08
24290000 GAS INSPECTOR - PRIOR YEAR EXP	0.00	0.00	0.00	0.00	0.00	0.00
24310000 Plumbing Inspector SALARIES	68,692.00	0.00	68,692.00	68,691.54	0.00	0.46
24320000 Plumbing Inspector EXPENSES	5,880.00	0.00	5,880.00	5,880.00	0.00	0.00
24390000 PLUMBING INSPECTOR - PR YR EXP	0.00	0.00	0.00	0.00	0.00	0.00
24410000 SEALER OF WEIGHTS & MEAS SALRY	30,500.00	0.00	30,500.00	30,498.78	0.00	1.22
24420000 SEALER OF WEIGHTS & MEAS EXPNS	2,725.00	0.00	2,725.00	2,574.39	0.00	150.61
24510000 Wire Department SALARIES	167,234.00	0.00	167,234.00	167,187.84	0.00	46.16
24520000 Wire Department EXPENSES	43,150.00	10,000.00	53,150.00	41,991.79	10,209.52	948.69
24590000 WIRE DEPARTMENT- PRIOR YEAR	0.00	67.77	67.77	0.00	0.00	67.77
24595000 WIRE DEPARTMENT- PR YR CAP OUT	0.00	0.00	0.00	0.00	0.00	0.00

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
29110000 EMERGENCY MANAGEMENT SALARY	112,822.00	0.00	112,822.00	111,821.27	0.00	1,000.73
29120000 EMERGENCY MANAGEMENT EXPENSES	57,950.00	28,200.00	86,150.00	83,607.54	1,764.56	777.90
29150000 EMERGENCY MNGT. - CAPITAL OUTLAY	0.00	253,000.00	253,000.00	30,274.90	222,725.10	0.00
29190000 EMERGENCY MANAGE. EXP- PR YR	0.00	8,138.65	8,138.65	984.71	7,153.94	0.00
29195000 EMERGENCY MAN. CAP OUTLAY-PRYR	0.00	4,111.06	4,111.06	4,111.06	0.00	0.00
29220000 Dog Officer EXPENSES	98,400.00	0.00	98,400.00	83,958.37	718.75	13,722.88
29410000 Forestry Department SALARIES	228,632.00	0.00	228,632.00	212,779.10	0.00	15,852.90
29420000 Forestry Department EXPENSES	24,165.00	0.00	24,165.00	22,797.93	1,367.07	0.00
29430000 Forestry Department SAL OTHER	4,000.00	0.00	4,000.00	1,756.34	0.00	2,243.66
29490000 FORESTRY EXPENSES - PRIOR YEAR	0.00	13,791.63	13,791.63	3,786.68	10,000.00	4.95
29920010 POLICE & FIRE INDEMN EXPENSES	75,000.00	0.00	75,000.00	65,799.38	9,200.62	0.00
29920030 RETIRED POL & FIRE INDEMNIFICA	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
29990010 POL. & FIRE INDEMN.- PRIOR YR	0.00	6,812.03	6,812.03	192.13	6,619.90	0.00
29990040 POLICE & FIRE INDEMNIFCTN-RTMT	0.00	35,345.95	35,345.95	35,187.68	0.00	158.27
31020000 CONT RET-PENSION CONTRIBUTION	7,172,432.00	0.00	7,172,432.00	7,172,432.00	0.00	0.00
31090000 CONTRIBUTORY RETIREMENT PR YR	0.00	0.00	0.00	0.00	0.00	0.00
31120000 NON-CONT RET-NON-CONT PENSIONS	9,800.00	0.00	9,800.00	9,729.06	0.00	70.94
31220000 INSURANCE	557,500.00	229,931.00	787,431.00	507,304.91	280,126.09	0.00
31290000 INSURANCE-PRIOR YEAR	0.00	252,000.00	252,000.00	227,500.00	24,500.00	0.00
31320000 UNEMPLOYMENT INSURANCE	30,000.00	50,000.00	80,000.00	69,584.30	10,415.70	0.00
31390000 UNEMPLOYMENT INSURANCE-PR YEAR	0.00	4,783.20	4,783.20	774.38	4,008.82	0.00
31410000 GROUP INSURANCE SALARY & WAGES	33,239.00	0.00	33,239.00	23,813.80	0.00	9,425.20
31420000 GROUP INSURANCE	4,475,000.00	0.00	4,475,000.00	4,447,276.29	61.83	27,661.88
31490000 GROUP INSURANCE - PRIOR YEAR	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00
31620000 MEDICARE INSURANCE	272,000.00	0.00	272,000.00	262,211.29	0.00	9,788.71
31720000 O.P.E.B. CONTRIBUTIONS	1,460,000.00	0.00	1,460,000.00	1,428,484.92	0.00	31,515.08
31790000 O.P.E.B. CONTRIBUTIONS-PR YR	0.00	10,000.00	10,000.00	4,300.00	0.00	5,700.00
34120000 CRT JUDGE-DAMAGES PERSON PROP	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
38920000 EMERGENCY RESERVE	100,000.00	-100,000.00	0.00	0.00	0.00	0.00
42110000 Public Works-Adm Salaries	160,353.00	-27,000.00	133,353.00	114,756.19	0.00	18,596.81
42120000 Public Works-Adm Expenses	250,800.00	8,500.00	259,300.00	228,019.95	12,450.00	18,830.05
42190000 HIGHWAY GENERAL EXP-PRIOR YEAR	0.00		0.00		0.00	0.00
42210000 Highway SALARIES	811,338.00	2,000.00	813,338.00	762,502.29	0.00	50,835.71
42230000 HIGHWAY OVERTIME	42,000.00	25,000.00	67,000.00	60,443.83	0.00	6,556.17
42250000 HIGHWAY CAPITAL OUTLAY	0.00	463,025.00	463,025.00	156,162.14	306,862.86	0.00
42295000 HIGHWAY CAPITAL OUTLAY- PR YR	0.00	271,368.02	271,368.02	245,711.50	24,750.00	906.52

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
42320000 Snow & Ice EXPENSES	675,000.00	400,000.10	1,075,000.10	1,035,361.20		39,638.90
42330000 Snow & Ice SALARIES OTHER	125,000.00	81,500.00	206,500.00	193,182.72	0.00	13,317.28
42390000 SNOW & ICE	0.00	3,202.31	3,202.31	0.00	0.00	3,202.31
42920010 STREET SIGNS & FENCES EXP	12,000.00	0.00	12,000.00	9,344.54	2,655.46	0.00
42920020 STREET LIGHTING EXPENSES	430,000.00	0.00	430,000.00	428,794.02	1,205.98	0.00
42920030 STREET RESURFACING	0.00	1,250,985.00	1,250,985.00	998,889.00	252,096.00	0.00
42920040 SIDEWALKS & CURBING EXPENSES	50,000.00	200,000.00	250,000.00	49,914.73	200,000.00	85.27
42920050 STREET MARKING EXPENSES	25,000.00	0.00	25,000.00	21,414.67	3,585.33	0.00
42920070 LANDFILL CAPPING	65,850.00	0.00	65,850.00	64,315.40	160.78	1,373.82
42990010 STREET SIGNS & FENCES - PR YR	0.00		0.00		0.00	0.00
42990020 STREET LIGHTING - PRIOR YEAR	0.00	2,000.00	2,000.00	1,970.90	0.00	29.10
42990030 STREET RESURFACING- PRIOR YEAR	0.00	28,243.24	28,243.24	28,243.00	0.24	0.00
42990070 LANDFILL CAPPING - PR YR	0.00	74.37	74.37	74.37	0.00	0.00
42990040 SIDEWALKS & CURBING-PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
42990050 STREET MARKING - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
43220000 STREET CLEANING EXPENSES	27,400.00	4,000.00	31,400.00	28,277.16	3,122.84	0.00
43290000 SANITATION/STREET CLEANING	0.00	8,334.65	8,334.65	8,334.00	0.00	0.65
43320000 REFUSE DISPOSAL EXPENSES	1,800,000.00	0.00	1,800,000.00	1,701,358.46	11,778.00	86,863.54
43920000 SANITATION/DRAINAGE	30,000.00	24,000.00	54,000.00	52,814.58	0.00	1,185.42
43990000 SANITAION/DRAINAGE	0.00	0.00	0.00	0.00	0.00	0.00
48110000 Parking Meters SALARIES	0.00	8,000.00	8,000.00	896.00	7,104.00	0.00
48120000 Parking Meters EXPENSES	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00
48150000 PARKING METER CAPITAL OUTLAY	0.00	800,000.00	800,000.00	778,507.17	21,492.83	0.00
48180000 PARKING METERS - PRIOR YR S&W	0.00	6,744.00	6,744.00	6,744.00	0.00	0.00
48190000 PARKING METER EXP - PRIOR YEAR	0.00	17,066.45	17,066.45	11,533.41	5,533.04	0.00
49110000 Cemetery SALARIES	109,474.00	64,467.00	173,941.00	99,499.72	67,944.37	6,496.91
49120000 Cemetery EXPENSES	18,980.00	6,700.00	25,680.00	22,380.76	3,299.24	0.00
49130000 Cemetery SALARIES OTHER	3,100.00	3,000.00	6,100.00	4,952.00	1,148.00	0.00
49180000 PR YR CEMETERY SALARY&WAGES	0.00	59,454.94	59,454.94	53,037.57	0.00	6,417.37
49190000 CEMETERY PRIOR YEAR	0.00	16,387.09	16,387.09	13,588.88	2,798.21	0.00
51010000 Health SALARIES	313,779.00	0.00	313,779.00	306,420.85		7,358.15
51020000 Health EXPENSES	21,390.00	0.00	21,390.00	20,250.63	1,139.37	0.00
51090000 HEALTH - PRIOR YEAR	0.00	810.00	810.00	0.00	0.00	810.00
54110000 Council on Aging SALARIES	96,337.00	0.00	96,337.00	95,117.52	0.00	1,219.48
54120000 Council on Aging EXPENSES	36,180.00	0.00	36,180.00	29,048.04	2,950.00	4,181.96
54190000 Council on Aging - Prior Year	0.00	2,393.94	2,393.94	0.00	0.00	2,393.94

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
54310000 Veterans Services SALARIES	112,720.00	0.00	112,720.00	112,719.11	0.00	0.89
54310010 Veterans Graves SALARIES	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
54320000 Veterans Services EXPENSES	347,750.00	90,000.00	437,750.00	419,179.15	5,000.00	13,570.85
54320010 Veterans Graves EXPENSES	200.00	0.00	200.00	158.29	0.00	41.71
54350000 VETERANS SERVICES CAPITAL OUTL	0.00	0.00	0.00	0.00	0.00	0.00
54390000 VETERANS SERVICES EXP - PR YR	0.00	18,584.74	18,584.74	11,155.95		7,428.79
54910000 Senior Tax Relief SALARY	20,000.00	0.00	20,000.00	7,000.00		13,000.00
54980000 SENIOR TAX RELIEF- PRIOR YEAR	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
59920010 MONTACHUSETT HOME CARE EXPENSE	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
59920030 DISABILITY COMMISSION	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
59990010 MONTACHUSETT HOME CARE - PR YR	0.00	0.00	0.00	0.00	0.00	0.00
61010000 Library SALARIES	954,403.00	0.00	954,403.00	954,402.90	0.00	0.10
61020000 Library EXPENSES	336,165.00	44,500.00	380,665.00	374,808.24	5,856.76	0.00
61090000 Library Expense - Prior Year	0.00	29,378.65	29,378.65	29,378.65	0.00	0.00
63010000 Recreation Commission SALARIES	420,946.00	0.00	420,946.00	415,048.01	0.00	5,897.99
63020000 Recreation Commission EXPENSES	60,000.00	5,000.00	65,000.00	58,344.53	6,655.47	0.00
63050000 Recreation Commission CAPITAL	0.00	848,234.00	848,234.00	20,070.00	828,164.00	0.00
63090000 RECREATION EXPENSES - PR YR	0.00	12,279.54	12,279.54	12,279.54	0.00	0.00
63095000 RECREATION CAPITAL OUTLY-PR YR	0.00	361,386.81	361,386.81	278,508.30	68,957.98	13,920.53
65010010 DOYLE FIELD SALARIES	8,000.00	0.00	8,000.00	-9,021.26	15,651.26	1,370.00
65020010 DOYLE FIELD EXPENSES	37,250.00	0.00	37,250.00	36,934.98	0.00	315.02
65090010 DOYLE FIELD EXPENSES - PR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
65080010 DOYLE FIELD	0.00	7,765.35	7,765.35	7,765.35	0.00	0.00
67020000 PARK EXPENSES	3,395.00	4,800.00	8,195.00	8,021.35	173.65	0.00
69120000 Historical Commission EXPENSES	3,365.00	0.00	3,365.00	3,199.28	0.00	165.72
69220010 CHRISTMAS DECORATIONS EXPENSES	21,000.00	0.00	21,000.00	20,631.60	0.00	368.40
69220020 BAND CONCERTS EXPENSES	3,700.00	0.00	3,700.00	3,700.00	0.00	0.00
69220030 MEMORIAL/VETERAN'S DAY EXPENSE	6,000.00	0.00	6,000.00	2,882.75	0.00	3,117.25
69920010 FISH & GAME LIBERATION	1,050.00	0.00	1,050.00	375.00	0.00	675.00
69990020 OPEN SPACE GRANT- PRIOR YEAR	0.00	2,655.12	2,655.12	0.00	2,655.12	0.00
71020000 Principal Debt Service EXPENSE	920,000.00	130,000.00	1,050,000.00	920,000.00	130,000.00	0.00
71020030 PRINCIPAL DEBT SERVICE - SCHLS	1,165,000.00	252,832.00	1,417,832.00	1,165,000.00	252,832.00	0.00
71090030 MATURING DEBTS - SCHOOL	0.00	575,000.00	575,000.00	0.00	575,000.00	0.00
75120000 Interest on Bonds EXPENSES	211,649.00	0.00	211,649.00	207,367.69	0.00	4,281.31
75120040 INTEREST ON LOANS - SCHOOLS	211,200.00	0.00	211,200.00	211,200.00	0.00	0.00
90010000 SCHOOL SALARY & WAGES	62,326,267.00	0.00	62,326,267.00	43,540,615.04	18,728,593.61	57,058.35

0001 GENERAL FUND	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
90020000 SCHOOL EXPENSES	0.00	365,000.00	365,000.00	18,363,303.74	-17,998,303.74	0.00
90050070 SCHOOL DEPT ALUMNI FIELD	0.00	100,000.00	100,000.00	0.00	100,000.00	0.00
90050060 MSBA REPAIR PROJECTS	0.00	9,919.20	9,919.20	0.00	9,919.20	0.00
9009000 SCHOOL - FY13 CARRY OVER	0.00	173,490.10	173,490.10	173,490.10	0.00	0.00
90095000 SCHOOL CAPITAL OUTLAY - PR YR	0.00	285,961.82	285,961.82	167,235.50	0.00	118,726.32
90095010 HIGH SCHOOL RENOVATION	0.00	68,313.70	68,313.70	0.00	68,313.70	0.00
90220000 SCHOOL TRANSPORTATION	2,665,000.00	470,918.00	3,135,918.00	3,430,437.75	-294,519.75	0.00
90290000 SCHOOL TRANSPORTATION - PR YR	0.00	11,922.75	11,922.75	0.00	0.00	11,922.75
90310000 SCHOOL CROSSING GUARDS	40,000.00	0.00	40,000.00	29,547.55	10,452.45	0.00
90320000 SCHOOL CROSSING GUARDS	1,000.00	0.00	1,000.00	675.00	325.00	0.00
GRAND TOTAL	106,642,500.00	11,721,357.39	118,363,857.39	111,552,310.40	5,717,382.07	1,094,164.92

FOR 2014 99

1700 WATER	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE
17000101 WATER SALARIES	199,379.00	-20,000.00	179,379.00	178,112.84	0.00	1,266.16
17000105 WATER REGULAR LABOR	639,502.00	0.00	639,502.00	639,502.00	0.00	0.00
17000106 WATER OVERTIME SALARIES	90,000.00	20,000.00	110,000.00	105,070.31	0.00	4,929.69
17000108 WATER PART-TIME WORKERS SALARY	50,000.00	0.00	50,000.00	40,871.31	0.00	9,128.69
17000201 WATER EXPENSES	1,802,954.00	0.00	1,802,954.00	1,736,147.33	66,806.67	0.00
17000202 WATER SUPPORT SERVICES EXPENSE	1,073,732.81	100,000.00	1,173,732.81	1,131,404.07	6,049.00	36,279.74
17000203 WATER CAPITAL OUTLAY EXPENSE	100,000.00	850,505.00	950,505.00	304,358.46	646,146.54	0.00
17000204 WATER RESOURCE ASSESSMENT	50,000.00	0.00	50,000.00	44,457.33	2,000.00	3,542.67
17000207 WATER DEBT SERVICE- PRINCIPLE	1,168,010.00	0.00	1,168,010.00	1,168,009.63	0.00	0.37
17000208 WATER DEBT - INTEREST ON BONDS	476,422.00	0.00	476,422.00	476,418.41	0.00	3.59
17009201 WATER DEPARTMENT EXP- PRIOR YR	0	482.00	482.00	481.81	0.00	0.19
17009503 WATER CAPITAL OUTLAY-PRIOR YR	0	423,504.00	423,504.00	423,504.00	0.00	0.00
GRAND TOTAL	5,649,999.81	1,374,491.00	7,024,490.81	6,248,337.50	721,002.21	55,151.10

1800 SEWER	ORIGINAL APPROP	TRANFRS ADJSTMTS	REVISED BUDGET	YTD EXPENDED	CARRIED FORWARD TO FY 2015	CLOSED OUT TO REVENUE	PCT USED
18000101 SEWER SALARY & WAGES	162,107.00	0.00	162,107.00	162,106.57	0.00	0.43	99.4
18000105 SEWER REGULAR LABOR	293,485.00	0.00	293,485.00	293,220.24	0.00	264.76	99.8
18000106 SEWER OVERTIME	45,000.00	0.00	45,000.00	35,160.54	0.00	9,839.46	99.1
18000201 SEWER EXPENSES	2,465,669.00	0.00	2,465,669.00	2,380,284.37	10,140.00	75,244.63	98.6
18000203 SEWER CAPITAL OUTLAY	0.00	1,160,000.00	1,160,000.00	252,758.38	907,241.62	0.00	42.4
18000207 SEWER DEBT SERVICE - PRINCIPLE	1,079,675.00	0.00	1,079,675.00	1,079,672.84	0.00	2.16	73.3
18000208 SEWER DEBT - INTEREST ON BONDS	416,382.00	0.00	416,382.00	251,925.63	0.00	164,456.37	70.3
18000901 SEWER DEPARTMENT - PRIOR YEAR	0.00	305,977.76	305,977.76	186,399.77	119,577.99	0.00	87.6
18002004 SEWER SUPPORT SERVICES	693,682.00	0.00	693,682.00	578,517.95	0.00	115,164.05	
18009003 SEWER CAPITAL OUTLAY - PR YR	50,000.00	1,009,567.94	1,059,567.94	485,924.10	573,643.84	0.00	100
						0.00	
GRAND TOTAL	5,206,000.00	2,475,545.70	7,681,545.70	5,705,970.39	1,610,603.45	364,971.86	83.6

City of Leominster, Massachusetts

Outstanding Debt - June 30, 2014

Date of Issue	Purpose of Loan	Rate of Interest	Maturity Date	6/30/2014 Outstanding Amount
General Government:				
School Department:				
November 1, 2007	Southeast School Plans	3.8830%	11/1/2017	$260,000.00
December 15, 2012	High School Renovation/Expansion Project	1.0980%	12/15/2021	$8,055,000.00
Other Departments:				
May 1, 2008	Library Renovation/Expansion Project	3.4420%	5/1/2018	$1,780,000.00
November 1, 2008	Library Renovation/Expansion Project	4.0154%	5/1/2018	$1,840,000.00
Water Department:				
October 6, 1999	Water Treatment Facility	^^	2/1/2020	$1,655,000.00
May 1, 2005	Water System Improvements	4.0789%	5/1/2025	$2,035,000.00
November 1, 2007	Water System Improvements	3.9820%	11/1/2027	$795,000.00
November 1, 2007	Watershed Land Purchase	3.9678%	11/1/2027	$350,000.00
July 8, 2011	Water System Improvements DW 08-12	*	7/15/2030	$6,169,870.00
July 8, 2011	Water System Improvements DWS 08-12	*	7/15/2030	$6,676,357.00
June 13,2012	Water System Improvements DWS 08-12A	*	7/15/2032	$2,015,388.00
Wastewater Department:				
December 9, 1998 & October 6, 1999	Infiltration & Inflow Project 97-27,97-67,98-41	^^	8/1/2019	$1,245,800.00
October 6, 1999 & November 26, 2002	Harvard Street Interceptor 98-126,98-126A	^^	8/1/2019	$1,011,136.91
May 1, 2008	Sewer System Improvements	3.4420%	5/1/2023	$945,000.00
July 8, 2011	Sewer System Improvements CWS 09-20	^^	7/15/2030	$5,088,403.00
June 13, 2012	Sewer System Improvements CWS 09-20A	^^	7/15/2032	$11,356,953.00
	TOTAL Outstanding Debt			$51,278,907.91
Other Debt (Unfunded Actuarial Accrued Liability - UAAL):		**Discount Rates**		
UAAL Amount as of 6/30/14	Leominster Other Post Employment Benefits	6.25% !!!	7/1/2041	$134,612,492.00
UAAL Amount as of 6/30/14	Leominster Contributory Retirement System	5.50%	7/1/2021	$39,951,649.00
			Total	$174,564,141.00
			Grand Total	$225,843,048.91

^^ 0% Bonds issued and subsidized by Massachusetts Water Polution Abatement Trust
* 2% Bonds issued and subsidized by Massachusetts Water Pollution Abatement Trust
!!! 6.25% rate is a fully funded Annual Required Contribution rate, new GASB rules will mandate using the fully funded rate for only assets identified as available, with the unfunded portion only being allowed a 20 year municipal AA rating rate. The OPEB UAAL amount under a 6.25% Funded/4.30% Unfunded scenerio as of 6/30/2014 would be $185,716,729. It will be a greater amount the **lower** the high grade municipal bond rate is.