

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
100 Current Year Property Tax Collection	\$ 20,655,264	\$ -
101 Prior Year Property Tax Collection	522,323	-
102 Interest & Penalty	101,539	-
103 PILOT & Tax Treaty (excluded from certified levy)	2,307,997	-
104 Other Local Property Taxes	-	-
150 Licenses and Permits	336,215	-
151 Fines and Forfeitures	-	-
152 Investment Income	6,499	-
153 Departmental	151,834	-
154 Rescue Run Revenue	-	-
155 Police & Fire Detail	99,415	-
156 Other Local Non-Property Tax Revenues	39,635	-
157 Tuition	-	50,755
200 Impact Aid	-	-
201 Medicaid	-	73,850
202 Federal Stabilization Funds	-	-
203 Federal Food Service Reimbursement	-	64,130
204 CDBG	-	-
205 COPS Grants	-	-
206 SAFER Grants	-	-
207 Other Federal Aid Funds	37,711	311,197
300 MV Excise Tax Reimbursement	102,420	-
301 State PILOT Program	-	-
302 Distressed Community Relief Fund	-	-
303 Library Resource Aid	-	-
304 Library Construction Aid	-	-
305 Public Service Corporation Tax	121,286	-
306 Meals & Beverage Tax	73,492	-
307 Hotel Tax	2,137	-
308 LEA Aid	-	2,528,318
310 Housing Aid Capital Projects	-	-
311 Housing Aid Bonded Debt	25,777	-
312 State Food Service Revenue	-	2,805
313 Incentive Aid	47,897	-
314 Property Revaluation Reimbursement	-	-
315 Other State Revenue	-	1,198
400 Other Revenue	-	91,078
500 Local Appropriation for Education	-	6,372,035
501 Regional Appropriation for Education	-	-
502 Other Education Appropriation	-	-
Rounding	-	-
999 Total Revenue	\$ 24,631,442	\$ 9,495,366
100 Transfer from Capital Projects Funds	\$ -	\$ -
102 Transfer from Other Funds	140	-
200 Debt Proceeds	-	-
300 Other Financing Sources	-	-
Rounding	-	-
Total Other Financing Sources	\$ 140	\$ -

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	General		Social	Information	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	Technology			Works	Rec	Department
Compensation- Group A	\$ 223,814	\$ 409,435	\$ 94,727	\$ 20,397	\$ 192,078	\$ -	\$ 741,364	\$ 71,176	\$ 1,050,521
Compensation - Group B	-	-	-	-	-	-	-	-	259,960
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	29,436	-	70,821
Overtime - Group B	-	-	-	-	-	-	-	-	27,962
Police & Fire Detail	-	-	-	-	-	-	-	-	93,995
Active Medical Insurance - Group A	54,372	64,816	13,202	-	26,241	-	157,614	-	143,957
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	69,981
Active Dental insurance- Group A	3,083	4,278	837	-	2,207	-	32,519	-	9,068
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,309
Payroll Taxes	15,741	30,398	7,171	1,657	14,757	-	57,487	5,562	106,593
Life Insurance	1,014	1,788	245	-	441	-	3,718	-	5,603
Defined Contribution- Group A	1,618	3,002	778	-	1,627	-	6,262	-	-
Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,871
Other Benefits- Group A	629	2,239	3,500	77	2,084	-	36,557	2,406	10,451
Other Benefits- Group B	-	-	-	-	-	-	-	-	1,375
Local Pension- Group A	-	-	-	-	-	-	-	-	-
Local Pension - Group B	-	-	-	-	-	-	-	-	-
State Pension- Group A	19,979	35,972	6,745	-	15,936	-	43,002	-	183,916
State Pension - Group B	-	-	-	-	-	-	-	-	22,331
Other Pension	-	-	-	-	-	-	-	-	-
Purchased Services	84,298	88,062	39,687	-	522	-	55,789	300	32,334
Materials/Supplies	8,044	-	3,057	-	224	-	6,984	7,907	6,447
Software Licenses	-	-	-	91,620	-	-	-	-	-
Capital Outlays	-	-	-	26,967	-	-	-	-	31,579
Insurance	92,423	-	-	-	-	-	-	-	-
Maintenance	-	-	851	-	-	-	13,874	-	4,043
Vehicle Operations	-	-	-	-	-	-	188,606	-	20,923
Utilities	35,732	-	19,159	10,571	273	-	15,390	1,535	19,229
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	124,101	-	-
Trash Removal & Recycling	-	-	-	-	-	-	77,052	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	124,004	15,290	11,537	2,765	12,990	337,046	21,501	10,446	9,808
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 664,751	\$ 655,280	\$ 201,495	\$ 154,054	\$ 269,379	\$ 337,046	\$ 1,611,255	\$ 99,332	\$ 2,186,076

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2016

EXPENDITURES	Fire		Public Safety		Education		Total	Education
	Department	Dispatch	Other	Appropriation	Debt	OPEB		
Compensation- Group A	\$ -	\$ -	\$ 51,621	\$ -	\$ -	\$ -	\$ 2,855,130	\$ 4,244,376
Compensation - Group B	-	-	-	-	-	-	259,960	918,876
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	100,257	-
Overtime - Group B	-	-	-	-	-	-	27,962	4,656
Police & Fire Detail	-	-	-	-	-	-	93,995	-
Active Medical Insurance - Group A	-	-	13,466	-	-	-	473,668	664,008
Active Medical Insurance- Group B	-	-	-	-	-	-	69,981	399,844
Active Dental insurance- Group A	-	-	764	-	-	-	52,756	39,815
Active Dental Insurance- Group B	-	-	-	-	-	-	3,309	22,818
Payroll Taxes	-	-	3,720	-	-	-	243,085	129,768
Life Insurance	-	-	213	-	-	-	13,022	15,549
Defined Contribution- Group A	-	-	130	-	-	-	13,418	60,289
Defined Contribution - Group B	-	-	-	-	-	-	1,871	8,918
Other Benefits- Group A	-	-	700	-	-	-	58,643	49,294
Other Benefits- Group B	-	-	-	-	-	-	1,375	2,051
Local Pension- Group A	-	-	-	-	-	-	-	-
Local Pension - Group B	-	-	-	-	-	-	-	-
State Pension- Group A	-	-	4,172	-	-	-	309,723	563,818
State Pension - Group B	-	-	-	-	-	-	22,331	74,792
Other Pension	-	-	-	-	-	-	-	-
Purchased Services	-	-	7,581	-	-	-	308,573	1,013,825
Materials/Supplies	-	-	789	-	-	-	33,454	246,473
Software Licenses	-	-	-	-	-	-	91,620	14,054
Capital Outlays	-	-	-	-	-	-	58,546	169,735
Insurance	-	-	-	-	-	-	92,423	44,310
Maintenance	-	-	-	-	-	-	18,768	20,885
Vehicle Operations	-	-	-	-	-	-	209,529	4,499
Utilities	-	-	4,318	-	-	-	106,207	57,912
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	124,101	-
Trash Removal & Recycling	-	-	-	-	-	-	77,052	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	1,647	-	-	-	547,034	627,015
Local Appropriation for Education	-	-	-	6,372,035	-	-	6,372,035	-
Regional Appropriation for Education	-	-	-	10,032,361	-	-	10,032,361	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	425,000	-	425,000	-
Municipal Debt- Interest	-	-	-	-	83,051	-	83,051	-
School Debt- Principal	-	-	-	-	40,000	-	40,000	-
School Debt- Interest	-	-	-	-	20,487	-	20,487	-
Retiree Medical Insurance- Total	-	-	-	-	-	41,566	41,566	27,623
Retiree Dental Insurance- Total	-	-	-	-	-	2,864	2,864	390
OPEB Contribution- Total	-	-	-	-	-	384,221	384,221	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 89,122	\$ 16,404,396	\$ 568,538	\$ 428,651	\$ 23,669,376	\$ 9,425,593

Transfer to Capital Project Funds	\$ 508,794	\$ -
Transfer to Other Funds	30,217	-
Payment to Bond Escrow Agent	-	-
Other Financing Uses	-	-
Total Other Financing Uses	\$ 539,011	\$ -
Net Change in Fund Balance	423,195	69,773
Fund Balance - beginning of year	7,747,680	4,193,850
Fund Balance - end of year	\$ 8,170,875	\$ 4,263,623

Town of Gloucester
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
General Fund	\$ 24,532,025	\$ 140	\$ 17,197,927	\$ 6,911,046	\$ 423,192	\$ 7,747,680	\$ 8,170,872
Totals per audited financial statements	\$ 24,532,025	\$ 140	\$ 17,197,927	\$ 6,911,046	\$ 423,192	\$ 7,747,680	\$ 8,170,872
<u>Reconciliation from financial statements to MTP2</u>							
Police detail expenditure is classified net of police detail revenue on financial statements. On MTP2, police detail are posted as gross revenue and expenditure.	\$ 99,415	\$ -	\$ 99,415	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2 report.	-	-	6,372,035	(6,372,035)	-	-	-
Rounding	2	-	(1)	-	3	-	3
Totals Per MTP2	\$ 24,631,442	\$ 140	\$ 23,669,376	\$ 539,011	\$ 423,195	\$ 7,747,680	\$ 8,170,875

Town of Gloucester
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2016

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance	Fund Balance/ (Deficit) - Beginning	Fund Balance/ (Deficit) - Ending
School Unrestricted Fund	\$ 2,670,582	\$ 6,372,035	\$ 8,966,441	\$ 318	\$ 75,858	\$ 4,087,771	\$ 4,163,629
Enterprise Fund	148,714	-	145,170	-	3,544	60,114	63,658
School Special Revenue Funds	303,716	318	313,657	-	(9,623)	45,965	36,342
Totals per audited financial statements	\$ 3,123,012	\$ 6,372,353	\$ 9,425,268	\$ 318	\$ 69,779	\$ 4,193,850	\$ 4,263,629

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2.	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	\$ -	\$ -	-
Reclassification for UCOA and MTP2 on transfer in.	318	(318)	318	(318)	-	-	-
Miscellaneous variances between UCOA, MTP2, & Financial Statements, (rounding).	1	-	7	-	(6)	-	(6)
Totals Per MTP2	\$ 9,495,366	\$ -	\$ 9,425,593	\$ -	\$ 69,773	\$ 4,193,850	\$ 4,263,623