

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 20,863,463	\$ -
Last Year's Levy Tax Collection	478,658	-
Prior Years Property Tax Collection	97,128	-
Interest & Penalty	106,282	-
PILOT & Tax Treaty (excluded from levy) Collection	2,419,801	-
Other Local Property Taxes	-	-
Licenses and Permits	466,382	-
Fines and Forfeitures	59,730	-
Investment Income	7,887	-
Departmental	144,683	-
Rescue Run Revenue	-	-
Police & Fire Detail	139,593	-
Other Local Non-Property Tax Revenues	61,139	-
Tuition	-	48,173
Impact Aid	-	-
Medicaid	-	28,913
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	42,504
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	295,503
MV Excise Tax Reimbursement & Phase-out	399,418	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	123,645	-
Meals & Beverage Tax / Hotel Tax	80,219	-
LEA Aid	-	2,407,384
Group Home	-	-
Housing Aid Capital Projects	21,962	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	12,121
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Other Revenue	-	113,707
Local Appropriation for Education	-	6,372,035
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 25,469,989	\$ 9,320,340
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 238,000	\$ 395,681	\$ 98,446	\$ 29,046	\$ 233,730	\$ -	\$ 802,737	\$ 67,252	\$ 1,124,906
Compensation - Group B	-	-	-	-	-	-	-	-	263,867
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	7,573	-	79,433
Overtime - Group B	-	-	-	-	-	-	-	-	18,632
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	143,013
Active Medical Insurance - Group A	62,308	67,067	6,786	-	22,667	-	179,676	-	211,769
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	49,674
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group A	2,865	4,363	280	-	1,750	-	8,309	-	10,781
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,529
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	16,621	29,612	7,609	2,357	17,962	-	59,516	5,320	121,695
Life Insurance	1,078	1,599	217	-	678	-	4,191	-	5,615
State Defined Contribution- Group A	1,755	2,874	679	-	1,399	-	6,460	-	161,359
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	37,850
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	618	2,463	2,405	88	2,449	-	32,173	2,529	16,124
Other Benefits- Group B	-	-	-	-	-	-	-	-	3,782
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	21,421	38,932	6,801	-	14,010	-	78,446	-	14,525
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	3,407
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	110,746	80,329	68,763	-	-	-	64,064	500	15,196
Materials/Supplies	23,051	320	1,719	-	133	-	16,169	9,620	10,244
Software Licenses	2,662	36,648	-	87,307	2,500	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	119,961	-	-	-	-	-	-	-	-
Maintenance	-	-	2,374	-	-	-	15,307	-	-
Vehicle Operations	-	-	-	-	-	-	98,349	-	21,982
Utilities	39,012	-	27,072	11,640	-	-	150,972	1,325	25,923
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,200	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	192,015	-	-
Trash Removal & Recycling	-	-	-	-	-	-	93,157	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	26,370	-	-	-	-	-	-	-	-
Other Operation Expenditures	133,029	25,494	1,269	-	3,811	354,428	15,339	4,353	8,199
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental 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	\$ 799,497	\$ 685,380	\$ 224,419	\$ 130,437	\$ 301,088	\$ 354,428	\$ 1,825,652	\$ 90,898	\$ 2,350,505

Town of Gloucester
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 58,416	\$ -	\$ -	\$ -	\$ 3,048,213	\$ 4,044,735
Compensation - Group B	-	-	-	-	-	-	263,867	301,490
Compensation - Group C	-	-	-	-	-	-	-	956,260
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	87,006	-
Overtime - Group B	-	-	-	-	-	-	18,632	-
Overtime - Group C	-	-	-	-	-	-	-	4,929
Police & Fire Detail	-	-	-	-	-	-	143,013	-
Active Medical Insurance - Group A	-	-	18,592	-	-	-	568,865	614,345
Active Medical Insurance- Group B	-	-	-	-	-	-	49,674	37,609
Active Medical Insurance- Group C	-	-	-	-	-	-	-	425,393
Active Dental insurance- Group A	-	-	855	-	-	-	29,202	36,648
Active Dental Insurance- Group B	-	-	-	-	-	-	2,529	2,172
Active Dental Insurance- Group C	-	-	-	-	-	-	-	23,408
Payroll Taxes	-	-	4,420	-	-	-	265,112	150,661
Life Insurance	-	-	265	-	-	-	13,644	15,276
State Defined Contribution- Group A	-	-	451	-	-	-	174,976	62,222
State Defined Contribution - Group B	-	-	-	-	-	-	37,850	351
State Defined Contribution - Group C	-	-	-	-	-	-	-	9,077
Other Benefits- Group A	-	-	664	-	-	-	59,512	71,316
Other Benefits- Group B	-	-	-	-	-	-	3,782	230
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	4,516	-	-	-	178,651	521,873
State Defined Benefit Pension - Group B	-	-	-	-	-	-	3,407	33,782
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	82,810
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	7,816	-	-	-	347,413	1,651,830
Materials/Supplies	-	-	1,342	-	-	-	62,596	154,758
Software Licenses	-	-	-	-	-	-	129,116	60,790
Capital Outlays	-	-	-	-	-	-	-	54,657
Insurance	-	-	-	-	-	-	119,961	42,663
Maintenance	-	-	-	-	-	-	17,681	38,504
Vehicle Operations	-	-	-	-	-	-	120,331	17,688
Utilities	-	-	6,483	-	-	-	262,427	207,504
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,200	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	192,015	-
Trash Removal & Recycling	-	-	-	-	-	-	93,157	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	26,370	-
Other Operation Expenditures	-	-	3,137	-	-	-	549,059	42,550
Local Appropriation for Education	-	-	-	6,372,035	-	-	6,372,035	-
Regional Appropriation for Education	-	-	-	10,263,158	-	-	10,263,158	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	151,512	-	151,512	-
Municipal Debt- Interest	-	-	-	-	75,538	-	75,538	-
School Debt- Principal	-	-	-	-	35,000	-	35,000	-
School Debt- Interest	-	-	-	-	16,512	-	16,512	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	41,404
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	818
OPEB Contribution- Total	-	-	-	-	-	36,217	36,217	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 106,957	\$ 16,635,193	\$ 278,562	\$ 36,217	\$ 23,819,233	\$ 9,707,752

Financing Uses: Transfer to Capital Funds	\$ 1,198,308	\$ -
Financing Uses: Transfer to Other Funds	-	300,000
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,198,308	\$ 300,000
Net Change in Fund Balance¹	452,448	(687,412)
Fund Balance1- beginning of year	\$8,738,406	\$3,780,240
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	1,211,316
Misc. Adjustment	-	22
Fund Balance¹ - beginning of year adjusted	8,738,406	4,991,578
Rounding	-	-
Fund Balance¹ - end of year	\$ 9,190,854	\$ 4,304,166

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Gloucester
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 8,738,406		\$ 8,738,406	
<i>No funds removed from RGS for fiscal 2018</i>						-		-	
<i>No funds added to RGS for Fiscal 2018</i>						-		-	
<i>No misc. adjustments made for fiscal 2018</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 8,738,406</u>		<u>\$ 8,738,406</u>	
General Fund	\$ 25,330,394	\$ -	\$ 17,307,605	\$ 7,570,343	\$ 452,446	\$ 8,738,406	\$ -	\$ 8,738,406	\$ 9,190,852
Totals per audited financial statements	<u>\$ 25,330,394</u>	<u>\$ -</u>	<u>\$ 17,307,605</u>	<u>\$ 7,570,343</u>	<u>\$ 452,446</u>	<u>\$ 8,738,406</u>	<u>\$ -</u>	<u>\$ 8,738,406</u>	<u>\$ 9,190,852</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	\$ -	\$ -	\$ -
Police detail expenditure is classified as net of police detail revenue on financial statements and on MTP2 is gross revenue and expenditure.	139,593	-	139,593	-	-	-	-	-	-
Rounding	3	-	-	-	2	-	-	-	2
Totals Per MTP2	<u>\$ 25,469,989</u>	<u>\$ -</u>	<u>\$ 23,819,233</u>	<u>\$ 1,198,308</u>	<u>\$ 452,448</u>	<u>\$ 8,738,406</u>	<u>\$ -</u>	<u>\$ 8,738,406</u>	<u>\$ 9,190,854</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Gloucester
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 3,780,240		\$ 3,780,240	
<i>Prior period adjustments made for fiscal 2018</i>						-	1,211,316	1,211,316	
<i>Misc. adjustments made for fiscal 2018</i>						22		22	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 3,780,262</u>		<u>\$ 4,991,578</u>	
School Unrestricted Fund	\$ 2,885,408	\$ 6,372,035	\$ 9,655,867	\$ 300,000	\$ (698,424)	\$ 3,690,316	\$ 1,211,316	\$ 4,901,632	\$ 4,203,208
Enterprise Fund	138,867	-	144,838	-	(5,971)	55,931	-	55,931	49,960
School Special Revenue Funds	321,503	-	306,097	-	15,406	34,016	-	34,016	49,422
Totals per audited financial statements	<u>\$ 3,345,778</u>	<u>\$ 6,372,035</u>	<u>\$ 10,106,802</u>	<u>\$ 300,000</u>	<u>\$ (688,989)</u>	<u>\$ 3,780,263</u>	<u>\$ 1,211,316</u>	<u>\$ 4,991,579</u>	<u>\$ 4,302,590</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Contribution Teachers Pension DB & DC reported on FS but not on state report	(397,473)	-	(397,473)	-	-	-	-	-	-
Indirect costs	-	-	(1,577)	-	1,577	-	-	-	1,577
Rounding	-	-	-	-	-	(1)	-	(1)	(1)
Totals Per MTP2	<u>\$ 9,320,340</u>	<u>\$ -</u>	<u>\$ 9,707,752</u>	<u>\$ 300,000</u>	<u>\$ (687,412)</u>	<u>\$ 3,780,262</u>	<u>\$ 1,211,316</u>	<u>\$ 4,991,578</u>	<u>\$ 4,304,166</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Transportation cost included on MTP2 and in audit but not in UCOA	<u>\$ -</u>		<u>\$ (653,187)</u>						
Totals per UCOA Validated Totals Report	<u>\$ 9,320,340</u>		<u>\$ 9,054,565</u>						

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.