

Town of Gloucester  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 21,020,486	\$ -
Last Year's Levy Tax Collection	421,755	-
Prior Years Property Tax Collection	76,681	-
Interest & Penalty	99,109	-
PILOT & Tax Treaty (excluded from levy) Collection	2,475,703	-
Other Local Property Taxes	-	-
Licenses and Permits	579,051	-
Fines and Forfeitures	55,482	-
Investment Income	35,922	-
Departmental	109,083	-
Rescue Run Revenue	-	-
Police & Fire Detail	136,958	-
Other Local Non-Property Tax Revenues	62,456	-
Tuition	-	36,100
Impact Aid	-	-
Medicaid	-	55,639
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	44,000
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	383,118
MV Excise Tax Reimbursement	104,711	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	125,379	-
Meals & Beverage Tax / Hotel Tax	80,640	-
LEA Aid	-	2,317,273
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	21,217	-
State Food Service Revenue	-	2,065
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	1,558
Motor Vehicle Phase Out	479,433	-
Other Revenue	-	116,356
Local Appropriation for Education	-	6,372,035
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<u>\$ 25,884,067</u>	<u>\$ 9,328,144</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<u>\$ -</u>	<u>\$ -</u>

Town of Gloucester  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 343,007	\$ 426,773	\$ 108,392	\$ 30,803	\$ 255,948	\$ -	\$ 796,159	\$ 60,455	\$ 1,194,156
Compensation - Group B	-	-	-	-	-	-	-	-	272,550
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	448	-	-	-	-	-	31,458	-	90,949
Overtime - Group B	-	-	-	-	-	-	-	-	46,354
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	144,519
Active Medical Insurance - Group A	63,248	82,324	7,391	-	22,937	-	193,578	-	199,459
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	43,784
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	2,637	4,677	309	-	1,625	-	8,110	-	9,085
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,271
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	17,217	31,732	8,180	2,434	19,639	-	61,679	4,350	121,127
Life Insurance	1,101	1,761	290	-	633	-	3,618	-	5,599
State Defined Contribution- Group A	1,807	3,144	770	-	1,482	-	6,477	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,978
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	835	3,344	3,406	-	3,346	-	44,087	3,040	12,622
Other Benefits- Group B	-	-	-	-	-	-	-	-	932
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	23,593	45,063	8,222	-	15,826	-	84,201	-	201,635
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	50,409
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	14,025	109,314	28,009	-	4,081	-	95,474	269	14,898
Materials/Supplies	16,515	-	1,542	-	-	-	4,063	7,752	3,686
Software Licenses	-	-	-	158,443	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	122,225	-	-	-	-	-	-	-	-
Maintenance	-	-	1,105	-	-	-	87,678	-	-
Vehicle Operations	-	-	-	-	-	-	194,226	-	15,433
Utilities	37,810	-	30,053	-	-	-	19,602	1,249	24,639
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	21,559	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	143,670	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	138,535	7,124	38,046	-	1,280	358,230	23,927	13,004	65,401
Tipping Fees	-	-	-	-	-	-	121,876	-	-
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	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 783,002</b>	<b>\$ 736,814</b>	<b>\$ 235,715</b>	<b>\$ 191,681</b>	<b>\$ 326,799</b>	<b>\$ 358,230</b>	<b>\$ 1,919,881</b>	<b>\$ 90,119</b>	<b>\$ 2,521,488</b>

Town of Gloucester  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 67,608	\$ -	\$ -	\$ -	\$ 3,283,301	\$ 4,117,086
Compensation - Group B	-	-	-	-	-	-	272,550	308,894
Compensation - Group C	-	-	-	-	-	-	-	1,012,702
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	122,855	-
Overtime - Group B	-	-	-	-	-	-	46,354	-
Overtime - Group C	-	-	-	-	-	-	-	6,166
Police & Fire Detail	-	-	-	-	-	-	144,519	-
Active Medical Insurance - Group A	-	-	18,823	-	-	-	587,760	540,712
Active Medical Insurance- Group B	-	-	-	-	-	-	43,784	33,058
Active Medical Insurance- Group C	-	-	-	-	-	-	-	392,559
Active Dental insurance- Group A	-	-	784	-	-	-	27,228	36,560
Active Dental Insurance- Group B	-	-	-	-	-	-	2,271	1,965
Active Dental Insurance- Group C	-	-	-	-	-	-	-	24,663
Payroll Taxes	-	-	4,898	-	-	-	271,256	154,748
Life Insurance	-	-	272	-	-	-	13,274	16,550
State Defined Contribution- Group A	-	-	470	-	-	-	14,149	65,882
State Defined Contribution - Group B	-	-	-	-	-	-	1,978	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	9,817
Other Benefits- Group A	-	-	917	-	-	-	71,599	67,218
Other Benefits- Group B	-	-	-	-	-	-	932	30,640
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	-	-	4,941	-	-	-	383,481	535,005
State Defined Benefit Pension - Group B	-	-	-	-	-	-	50,409	36,339
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	92,751
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	8,445	-	-	-	274,514	1,747,703
Materials/Supplies	-	-	1,160	-	-	-	34,718	177,854
Software Licenses	-	-	-	-	-	-	158,443	25,725
Capital Outlays	-	-	-	-	-	-	-	73,458
Insurance	-	-	-	-	-	-	122,225	41,460
Maintenance	-	-	-	-	-	-	88,783	52,983
Vehicle Operations	-	-	-	-	-	-	209,659	26,212
Utilities	-	-	6,309	-	-	-	119,662	181,475
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	21,559	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	143,670	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	3,099	-	-	-	648,646	37,681
Tipping Fees	-	-	-	-	-	-	121,876	-
Local Appropriation for Education	-	-	-	6,372,035	-	-	6,372,035	-
Regional Appropriation for Education	-	-	-	10,306,082	-	-	10,306,082	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	180,000	-	180,000	-
Municipal Debt- Interest	-	-	-	-	50,030	-	50,030	-
School Debt- Principal	-	-	-	-	35,000	-	35,000	-
School Debt- Interest	-	-	-	-	14,716	-	14,716	-
Retiree Medical Insurance- Total	-	-	-	-	-	(46,695)	(46,695)	25,862
Retiree Dental Insurance- Total	-	-	-	-	-	(2,352)	(2,352)	2,507
OPEB Contribution- Total	-	-	-	-	-	99,709	99,709	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,725</b>	<b>\$ 16,678,117</b>	<b>\$ 279,746</b>	<b>\$ 50,662</b>	<b>\$ 24,289,979</b>	<b>\$ 9,876,235</b>

Financing Uses: Transfer to Capital Funds	\$ 603,558	\$ -
Financing Uses: Transfer to Other Funds	-	300,000
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	329,559	-
<b>Total Other Financing Uses</b>	<u>\$ 933,117</u>	<u>\$ 300,000</u>
<b>Net Change in Fund Balance<sup>1</sup></b>	660,971	(848,091)
<b>Fund Balance1- beginning of year</b>	\$9,190,854	\$4,304,166
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(2)	(1,576)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<u>9,190,852</u>	<u>4,302,590</u>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<u>\$ 9,851,823</u>	<u>\$ 3,454,499</u>

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

Town of Gloucester  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 9,190,854	-	\$ 9,190,854	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>						(2)	-	(2)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 9,190,852</u>	-	<u>\$ 9,190,852</u>	
General Fund	\$ 25,747,109	\$ -	\$ 17,780,986	\$ 7,305,152	\$ 660,971	\$ 9,190,852	\$ -	\$ 9,190,852	\$ 9,851,823
<b>Totals per audited financial statements</b>	<u>\$ 25,747,109</u>	<u>\$ -</u>	<u>\$ 17,780,986</u>	<u>\$ 7,305,152</u>	<u>\$ 660,971</u>	<u>\$ 9,190,852</u>	<u>\$ -</u>	<u>\$ 9,190,852</u>	<u>\$ 9,851,823</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reimbursement (COPS Lease) reported as expenditure credits on financial statements but revenue on MTP2	136,958	-	136,958	-	-	-	-	-	-
Employee medical co-pays reported as revenue on financial statements, but expenditure credits on MTP2	-	-	-	-	-	-	-	-	-
RIDUT reimbursement for police details reported as expenditure credits on financial statements but revenue on MTP2	-	-	-	-	-	-	-	-	-
Rounding	0	-	-	-	0	-	-	-	0
<b>Totals Per MTP2</b>	<u>\$ 25,884,067</u>	<u>\$ -</u>	<u>\$ 24,289,979</u>	<u>\$ 933,117</u>	<u>\$ 660,971</u>	<u>\$ 9,190,852</u>	<u>\$ -</u>	<u>\$ 9,190,852</u>	<u>\$ 9,851,823</u>

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

Town of Gloucester  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 4,304,166	-	\$ 4,304,166	
<i>No misc. adjustments made for fiscal 2018</i>						(1,576)	-	(1,576)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 4,302,590</u>	-	<u>\$ 4,302,590</u>	
School Unrestricted Fund	\$ 2,828,845	\$ 6,372,035	\$ 9,734,880	\$ 300,000	\$ (834,000)	\$ 4,203,208	-	\$ 4,203,208	\$ 3,369,208
School Enterprise Fund <sup>1</sup>	151,145	-	153,407	-	(2,262)	49,960	-	49,960	47,698
School Capital Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	385,676	-	400,412	-	(14,736)	49,422	-	49,422	34,686
<b>Totals per audited financial statements</b>	<u>\$ 3,365,666</u>	<u>\$ 6,372,035</u>	<u>\$ 10,288,699</u>	<u>\$ 300,000</u>	<u>\$ (850,998)</u>	<u>\$ 4,302,590</u>	<u>\$ -</u>	<u>\$ 4,302,590</u>	<u>\$ 3,451,592</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	6,372,035	(6,372,035)	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(409,557)	-	(409,557)	-	-	-	-	-	-
Indirect costs	-	-	(2,907)	-	2,907.00	-	-	-	2,907.00
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 9,328,144</u>	<u>\$ -</u>	<u>\$ 9,876,235</u>	<u>\$ 300,000</u>	<u>\$ (848,091)</u>	<u>\$ 4,302,590</u>	<u>\$ -</u>	<u>\$ 4,302,590</u>	<u>\$ 3,454,499</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Transportation cost included on MTP2 and in audit but not in UCOA	-	-	(512,088)	-	-	-	-	-	-
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 9,328,144</u>	<u>\$ -</u>	<u>\$ 9,364,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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