



Town Administrator

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To: Select Board
Finance Committee

From: Ryan McLane
Town Administrator

Re: FY 2019 Q1 Financial Reports

Date: October 22, 2018

The purpose of this report is to provide town officials with the information necessary to oversee annual financial responsibilities and to address potential budget issues as they occur. The following are discussion categories found within this memorandum:

- 1.) All Department Expenditure Report Analysis
- 2.) Accounts under Review
- 3.) Expected Deficits
- 4.) Expected Surpluses
- 5.) Finance Team Report
- 6.) Q2 Activity and Expectations

All Departments Expenditure Report

The ADER is sent to all departments every other week in order to track departmental expenditures. In FY19, the town accountant added the YTD “expected percentage” so departments could track their expenditures in real time. Additionally, the Town Administrator reviews this report at issuance and identifies spending trends needing further clarification from departments. The overall goal of this report is to ensure proper alignment between appropriation and expenditure.

The following is an analysis of accounts exceeding expectations:

001-122-5110-0001 – Town Secretary Wages

This account is over the expected expenditure for an hourly employee due to the split warrant at the beginning of the year. We do not expect the difference between appropriation and expenditure to grow any further and it should be corrected on the last warrant of the year.

001-122-5240-0000 - IT Maintenance

The town's IT vendors issue invoices at the beginning of the fiscal year. This budget still contains the necessary funds to serve remaining town IT functions and will not require an adjustment.

001-122-5300-0003 - Website Maintenance

Two invoices come from this account – Docusign and Civic Plus. The only remaining bill is \$2500 for Civic Plus due in February.

001-122-5700-0000 – Selectmen Expense

An error was made assigning a MRPC bill to this account. Once adjusted, this account will be within expectations.

001-129-5110-0000 – Town Administrator's Salary

By contract, the Town Administrator received a \$3,000 raise for passing a probationary review with a meets expectations rating. According to accounting, due to the unknown nature of this potential raise, it was to be appropriated at the original level. This account will require an adjustment to complete the fiscal year.

001-131-5420-0000 – Finance Comm Expense

The only expense normally made from this account is professional memberships for the committee members. This has already been paid for FY19.

001-141-5300-0000 – Assessor Property Update

This account pays for our outsourced regional assessing and is one bill ahead of schedule. This account is not expected to exceed appropriation.

001-141-5420-0000 – Assessor Expense

CAI software, essential to assessing functions, comes from this account and is paid at the start of the fiscal year. This account is not expected to exceed appropriation.

001-149-5700-0000 – Treasurer/Collector's Expense

Up-front costs for paper and envelopes necessary for tax billing has this account over expectations. This account is not expected to exceed appropriation.

001-210-5110-0000 – Police Chief Salary

By contract, the Police Chief received a \$1,425 raise for exceeding expectations in his annual review. According to accounting, due to the unknown nature of this raise, it was to be appropriated at the original level. This account will require an adjustment to complete the fiscal year.

001-210-5110-0000 – Police Department Clerk

This account is over the expected expenditure for an hourly employee due to the split warrant at the beginning of the year. We do not expect the difference between appropriation and expenditure to grow any further and should be corrected by the last warrant of the fiscal year.

001-231-5290-0000 – Ambulance Lease of Space

An increase in rental costs for the fire department space was not accounted for during the FY19 budget process. This account will require an adjustment to complete the fiscal year.

001-292-5110-0000 – Animal Control Officer

This is a regional agreement with Gardner. This account was invoiced for Q2 and is on track to meet appropriation.

001-299-5110-0000 – Dispatchers Wages/Services

This is a regional agreement with Rutland. The addition of another town to this agreement is likely to decrease the assessment in Q3, resulting in a net gain for this account by the end of the fiscal year.

001-422-5240-0000 – DPW Road Maintenance

This account is above quarterly expectations; however, consistent with historical DPW budgeting and expenditure, this account is used in the fall and then heavily in the spring to match construction season. It is not expected to exceed appropriation.

001-422-5240-0001 – Equipment and Machinery Repairs

This account is above quarterly expectations; however, consistent with historical DPW budgeting and expenditure, this account is used in the fall and then heavily in the spring to match construction season. It is not expected to exceed appropriation.

001-491-5850-0000 – Cemetery Equipment and Outlay

This account is above quarterly expectations; however, consistent with historical DPW budgeting and expenditure, this account is used in the fall and then heavily in the spring to match its operational seasons.

001-699-5700-0000 – Recreational Field Maintenance

This account is above quarterly expectations; however, consistent with historical DPW budgeting and expenditure, this account is used in the fall and then heavily in the spring to match its operational seasons.

001-911-5690-0000 – Worcester County Retirement Assessment

This annual invoice was paid in full in Q1 to realize a one percent savings.

001-945-5740-0000 – Insurance

This account was paid in full in Q1.

Accounts under Review

IT Maintenance – This account is under observation and review due to changing software in the Town Administrator, Building Inspector, Assessors and Public Works Departments. These changes may have an operational budget impact. Additionally, the 5-year capital plan will remove capital costs from this line item, resulting in further changes.

Police Wages – This account is under observation due to the rising costs of overtime and the inability to entice part time officers to take shifts in Q1.

Expected Deficits

Town Administrator Salary	\$3000
Police Chief Salary	\$1425
Ambulance Lease of Space	\$2000
Total (approx.)	\$5500

Expected Surpluses

Building Inspector Salary

A pending regional agreement with Gardner will lower this annual assessment and leave a surplus in FY19.

Dispatcher Wages/Services

The regional agreement with Rutland will soon include the addition of another town and a written agreement to lower the assessment in FY20. This will result in a surplus in FY19.

Quabbin Required Net School Spending

Written correspondence from the QRSD indicates that Q3 and Q4 billing will reflect an assessment lowered by \$23,700 in FY19. This will result in a surplus.

Accounts under Review

IT Maintenance – This account is under observation and review due to changing software in the Town Administrator, Building Inspector, Assessors and DPW.

Police Wages – This account is under observation due to the rising costs of overtime and the inability to entice part time officers to take shifts in Q1.

Finance Team Activities

- Closing FY18 (expected date of 1 November 2018)
- Published tax rate schedule
- Preparing necessary tax rate submissions to DOR
- Completed five policy reviews for approval
 - Capital Planning
 - Community Preservation Act
 - Debt Management
 - Finance Team Management
 - Reserve Fund Policy
- Reviewing additional financial policies for review in Q2

Expected Q2 Activities

- Close FY18
- Set the FY19 tax rate
- Project FY20 revenues
- Publish FY20-FY24 Financial Forecast
- Complete first draft of FY20 Capital Plan

Quarterly Report Refinements

- Add revolving account review
- Add special fund reviews
- Add employee accruals
- Add FY20 budget progress

Town of Hubbardston

All Departments Expenditure Report

From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Uncum Bal	% Exp
001-114-5110-0000	MODERATOR SALARY		\$100.00				\$100.00	0.00 %
114 - Town Meeting Moderator Total			\$100.00				\$100.00	0.00 %
001-122-5110-0001	TOWN SECRETARY WAGES		\$32,825.00			\$8,017.92	\$24,807.08	24.42 %
001-122-5110-0003	CUSTODIAN SERVICES		\$7,500.00			\$1,509.00	\$5,991.00	20.12 %
001-122-5210-0000	TOWN OFFICES UTILITIES & MAINT		\$31,000.00			\$6,774.31	\$24,225.69	21.85 %
001-122-5230-0000	TOWN OFFICE PHONE		\$7,500.00			\$767.37	\$6,732.63	10.23 %
001-122-5240-0000	IT MAINTENANCE		\$60,000.00			\$29,782.11	\$30,217.89	49.63 %
001-122-5240-8000	ENCFY18-AMAZON-IT	\$1,440.92				\$1,440.92		100.00 %
001-122-5300-0003	WEBSITE MAINTENANCE		\$6,000.00			\$1,995.00	\$4,005.00	33.25 %
001-122-5340-0000	WARRANT MAILINGS		\$1,000.00				\$1,000.00	0.00 %
001-122-5400-0000	COPIER EXPENSE		\$5,000.00			\$616.91	\$4,383.09	12.33 %
001-122-5700-0000	SELECTMEN EXPENSE		\$8,000.00			\$2,842.92	\$5,157.08	35.53 %
001-122-5700-0001	SELECTMEN-BINDING OF RECORDS		\$1,000.00				\$1,000.00	0.00 %
122 - Selectmen Total		\$1,440.92	\$159,825.00			\$53,746.46	\$107,519.46	33.32 %
001-129-5110-0000	TOWN ADMINISTRATOR SALARY		\$85,000.00			\$20,907.71	\$64,092.29	24.59 %
001-129-5300-9000	ATM 6/5/18 A9 WAGE CLASS STUDY		\$3,000.00				\$3,000.00	0.00 %
001-129-5700-0000	TOWN ADMINISTRATOR EXPENSE		\$3,600.00			\$644.74	\$2,955.26	17.90 %
129 - Other Executive Total			\$91,600.00			\$21,552.45	\$70,047.55	23.52 %
001-131-5420-0000	FINANCE COMM EXPENSE		\$200.00			\$160.00	\$40.00	80.00 %
131 - Finance Committee Total			\$200.00			\$160.00	\$40.00	80.00 %
001-132-5700-0000	RESERVE		\$35,000.00				\$35,000.00	0.00 %
132 - Reserve Fund * Total			\$35,000.00				\$35,000.00	0.00 %
001-135-5300-0000	AUDIT		\$19,000.00				\$19,000.00	0.00 %
001-135-5300-0004	OUTSOURCED ACCOUNTING SERVICES		\$42,000.00			\$10,500.00	\$31,500.00	25.00 %
001-135-5420-0000	TOWN ACCOUNTANT EXPENSE		\$200.00				\$200.00	0.00 %
135 - Accountant/Auditor Total			\$61,200.00			\$10,500.00	\$50,700.00	17.15 %

Town of Hubbardston

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From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-141-5110-0002	MUNICIPAL OFFICE CLERK II		\$14,040.00			\$2,703.43	\$11,336.57	19.25 %
001-141-5120-0000	SENIOR WORK OFF PROGRAM		\$15,000.00				\$15,000.00	0.00 %
001-141-5300-0000	ASSES PROPERTY UPDATE		\$63,700.00			\$15,924.99	\$47,775.01	24.99 %
001-141-5420-0000	ASSESSORS EXPENSE		\$6,000.00			\$3,328.25	\$2,671.75	55.47 %
001-141-5420-8000	ENCFY18-COMMOFMA-ASSESEXP	\$2.00				\$2.00		100.00 %
141 - Assessors Total		\$2.00	\$98,740.00			\$21,958.67	\$76,783.33	22.23 %
001-146-5700-0002	TAX COLLECTOR PRINTER							100.00 %
146 - Collector Total								100.00 %
001-149-5110-0000	TREASURER COLLECTOR SALARY		\$60,850.00			\$14,744.40	\$46,105.60	24.23 %
001-149-5110-0002	TREAS/COLLECTOR FINANCIAL CLERK		\$16,670.00			\$3,999.78	\$12,670.22	23.99 %
001-149-5190-0000	TREASURER COLLECTOR CERTIFICATION		\$1,000.00				\$1,000.00	0.00 %
001-149-5300-0000	TREASURER COLLECTOR PAYROLL SERVICE		\$3,000.00			\$668.24	\$2,331.76	22.27 %
001-149-5700-0000	TREASURER COLLECTOR EXPENSE		\$10,250.00			\$2,989.12	\$7,260.88	29.16 %
001-149-5700-0001	TREASURER COLLECTOR TAX TITLE EXPEN		\$5,000.00			\$318.25	\$4,681.75	6.36 %
001-149-5700-8000	ENCFY18-COPPOLA-TT	\$1,350.00					\$1,350.00	0.00 %
149 - Other Total		\$1,350.00	\$96,770.00			\$22,719.79	\$75,400.21	23.15 %
001-151-5300-0000	LEGAL		\$40,000.00			\$1,340.68	\$38,659.32	3.35 %
151 - Law Department or Town/Ci Total			\$40,000.00			\$1,340.68	\$38,659.32	3.35 %
001-161-5110-0000	TOWN CLERK SALARY		\$41,325.00			\$10,013.35	\$31,311.65	24.23 %
001-161-5110-0001	MUNICIPAL CLERK I		\$2,635.00			\$489.10	\$2,145.90	18.56 %
001-161-5190-0000	TOWN CLERK-CERTIFICATION		\$1,000.00				\$1,000.00	0.00 %
001-161-5700-0000	TOWN CLERK EXPENSE		\$3,814.00			\$230.85	\$3,583.15	6.05 %
161 - Clerk Total			\$48,774.00			\$10,733.30	\$38,040.70	22.00 %
001-162-5700-0000	ELECTION/REGISTRATIONS		\$10,260.00			\$2,395.14	\$7,864.86	23.34 %
162 - Elections * Total			\$10,260.00			\$2,395.14	\$7,864.86	23.34 %
001-163-5110-0000	BD OF REGISTRAR WAGES		\$446.00				\$446.00	0.00 %
163 - Registration * Total			\$446.00				\$446.00	0.00 %

Town of Hubbardston
All Departments Expenditure Report
From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-171-5700-0000	CON.COMM.EXPENSE		\$1,172.00				\$1,172.00	0.00 %
171 - Conservation Commissioner Total			\$1,172.00				\$1,172.00	0.00 %
001-175-5110-0000	PLAN.BD.CLERK WAGE		\$11,500.00				\$11,500.00	0.00 %
001-175-5300-0000	PROFESSIONAL LAND PLANNING		\$1,500.00				\$1,500.00	0.00 %
001-175-5700-0000	PLANNING BD EXPENSE		\$1,000.00				\$1,000.00	0.00 %
001-175-5700-0001	MONT.REG.PLAN/DIST.		\$1,500.00				\$1,500.00	0.00 %
175 - Planning Board/Department Total			\$15,500.00				\$15,500.00	0.00 %
001-176-5110-0000	BD OF APPEALS CLERK WAGE		\$500.00				\$500.00	0.00 %
001-176-5700-0000	BD OF APPEALS		\$675.00				\$675.00	0.00 %
176 - Zoning/Appeals Board Total			\$1,175.00				\$1,175.00	0.00 %
001-192-5110-0000	BUILDING INSP SALARY		\$24,185.00			\$2,491.72	\$21,693.28	10.30 %
001-192-5110-0001	BUILD INSP CLERK WAGE		\$14,425.00			\$3,274.05	\$11,150.95	22.69 %
001-192-5700-0000	BUILD INSP EXPENSE		\$3,610.00			\$205.35	\$3,404.65	5.68 %
192 - Public Buildings and Prop Total			\$42,220.00			\$5,971.12	\$36,248.88	14.14 %
001-195-5700-0000	TOWN REPORT		\$500.00				\$500.00	0.00 %
195 - Town Reports * Total			\$500.00				\$500.00	0.00 %
001-210-5110-0000	POLICE CHIEF SALARY		\$96,900.00			\$23,803.10	\$73,096.90	24.56 %
001-210-5110-0001	POLICE DEPT. CLERK		\$14,425.00			\$3,533.20	\$10,891.80	24.49 %
001-210-5110-0002	POLICE WAGES		\$447,944.00			\$106,338.77	\$341,605.23	23.73 %
001-210-5110-0003	P.D.TRAINING WAGES		\$14,782.00			\$905.40	\$13,876.60	6.12 %
001-210-5240-0000	P.D.VEHICLE MAINT.		\$7,750.00			\$545.82	\$7,204.18	7.04 %
001-210-5700-0000	POLICE MAINT.		\$12,490.00			\$2,415.63	\$10,074.37	19.34 %
001-210-5700-8000	ENCFY18-XEROX,WBMASON-PD	\$314.99				\$314.99		100.00 %
001-210-5850-0000	P.D.EQUIP & OUTLAY		\$14,849.00			\$2,653.07	\$12,195.93	17.86 %
210 - Police Total		\$314.99	\$609,140.00			\$140,509.98	\$468,945.01	23.05 %
001-220-5110-0000	FIRE CHIEF SALARY		\$81,100.00			\$19,651.15	\$61,448.85	24.23 %

Town of Hubbardston

All Departments Expenditure Report

From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-220-5110-0001	FIRE DEPT. WAGES		\$244,100.00			\$42,054.40	\$202,045.60	17.22 %
001-220-5190-0000	FIRE DEPT. TRAINING WAGE		\$65,000.00			\$9,153.52	\$55,846.48	14.08 %
001-220-5240-0000	FIRE DEPT. VEHICLE MAINT		\$20,000.00			\$1,694.32	\$18,305.68	8.47 %
001-220-5430-0000	FIRE DEPT. MAINT.		\$13,600.00			\$1,457.63	\$12,142.37	10.71 %
001-220-5500-0000	FIRE DEPT. EQUIP. & OUTLAY		\$17,000.00			\$2,486.04	\$14,513.96	14.62 %
001-220-5850-9000	ATM 6/5/18 A9 FD EXHST FAN		\$57,300.00				\$57,300.00	0.00 %
001-220-5870-9001	ATM 6/5/18 A9 FD TURNOUT GEAR		\$16,800.00				\$16,800.00	0.00 %
220 - Fire Total			\$514,900.00			\$76,497.06	\$438,402.94	14.85 %
001-231-5290-0000	AMBULANCE LEASE OF SPACE		\$21,500.00			\$6,450.32	\$15,049.68	30.00 %
001-231-5300-0000	AMBULANCE PROF EXPENSES/SERVICES		\$29,400.00			\$6,313.90	\$23,086.10	21.47 %
001-231-5500-0000	AMBULANCE MEDICAL SUPPLIES		\$23,000.00			\$2,071.38	\$20,928.62	9.00 %
001-231-5500-8000	ENCFY18-AIRGAS	\$68.40				\$68.40		100.00 %
231 - Ambulance Service Total		\$68.40	\$73,900.00			\$14,904.00	\$59,064.40	20.14 %
001-249-5110-0000	TREE WARDEN WAGES		\$1,845.00				\$1,845.00	0.00 %
001-249-5700-0000	TREE WARDEN-OUTSIDE SERVICE		\$4,000.00				\$4,000.00	0.00 %
249 - Other * Total			\$5,845.00				\$5,845.00	0.00 %
001-291-5110-0000	EMERGENCY PLANNING DIRECTOR		\$1,045.00				\$1,045.00	0.00 %
001-291-5700-0000	EMERGENCY PLANNING EXPENSES		\$1,333.00			\$120.29	\$1,212.71	9.02 %
291 - Civil Defense Total			\$2,378.00			\$120.29	\$2,257.71	5.05 %
001-292-5110-0000	ANIMAL CONTROL OFFICER		\$16,826.00			\$8,413.00	\$8,413.00	50.00 %
292 - Animal Control Officer Total			\$16,826.00			\$8,413.00	\$8,413.00	50.00 %
001-299-5110-0000	DISPATCHERS WAGES/SERVICES		\$129,786.00			\$67,120.67	\$62,665.33	51.71 %
001-299-5700-0000	DISPATCH MAINT.		\$2,000.00				\$2,000.00	0.00 %
299 - Other Public Safety * Total			\$131,786.00			\$67,120.67	\$64,665.33	50.93 %
001-300-5700-0000	QUABBIN REQUIRED NET SCHOOL SPENDI		\$4,493,506.00			\$1,123,376.39	\$3,370,129.61	25.00 %
001-300-5700-0005	QRSD GREEN REPAIR		\$32,515.00			\$8,128.78	\$24,386.22	25.00 %
300 - Education Total			\$4,526,021.00			\$1,131,505.17	\$3,394,515.83	25.00 %

Town of Hubbardston

All Departments Expenditure Report

From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-350-5700-0000	MONTY REG TECH VOC ASSESS.		\$658,822.00			\$164,705.50	\$494,116.50	25.00 %
350 - Regional School Assessment Total			\$658,822.00			\$164,705.50	\$494,116.50	25.00 %
001-421-5110-0000	DPW DIRECTOR		\$73,635.00			\$17,842.29	\$55,792.71	24.23 %
421 - Administration * Total			\$73,635.00			\$17,842.29	\$55,792.71	24.23 %
001-422-5110-0001	DPW WAGES		\$245,900.00			\$58,248.01	\$187,651.99	23.68 %
001-422-5110-0002	DPW ADMIN ASST WAGES		\$12,200.00			\$2,832.40	\$9,367.60	23.21 %
001-422-5240-0000	DPW ROAD MAINTENANCE		\$91,000.00			\$29,891.05	\$61,108.95	32.84 %
001-422-5240-0001	EQUIP. AND MACHINERY REPAIRS		\$108,500.00			\$32,475.43	\$76,024.57	29.93 %
001-422-5240-8000	ENCFY18-UTDRENT-DPW	\$5,000.00				\$2,386.65	\$2,613.35	47.73 %
001-422-5240-9000	ATM 6/6/17 A11 REFURBISH 2005 ELGIN					\$8,392.35	\$-8,392.35	100.00 %
001-422-5700-0000	GENERAL HIGHWAY		\$31,500.00			\$5,856.75	\$25,643.25	18.59 %
001-422-5700-8000	ENCFY18-GREENWOOD	\$265.00				\$265.00		100.00 %
422 - Construction and Maintena Total		\$5,265.00	\$489,100.00			\$140,347.64	\$354,017.36	28.38 %
001-423-5110-0000	DPW WINTER WAGES		\$68,000.00				\$68,000.00	0.00 %
001-423-5120-0000	DPW WINTER OUTSIDE WAGES		\$4,600.00				\$4,600.00	0.00 %
001-423-5290-0000	PLOWING OF PRIVATE WAY		\$3,800.00				\$3,800.00	0.00 %
001-423-5700-0000	WINTER EQUIP., SUPPLIES AND MATERIA		\$160,000.00				\$160,000.00	0.00 %
423 - Snow and Ice Removal * Total			\$236,400.00				\$236,400.00	0.00 %
001-424-5700-0000	MUNICIPAL LIGHTS		\$5,500.00			\$915.76	\$4,584.24	16.65 %
424 - Street Lighting * Total			\$5,500.00			\$915.76	\$4,584.24	16.65 %
001-491-5290-0000	CEM MAINT & IMPROVEMENT		\$500.00			\$91.43	\$408.57	18.28 %
001-491-5700-0001	VETERANS GRAVES		\$500.00				\$500.00	0.00 %
001-491-5850-0000	CEM EQUIP & OUTLAY		\$1,300.00			\$329.45	\$970.55	25.34 %
491 - Cemetery Total			\$2,300.00			\$420.88	\$1,879.12	18.29 %
001-510-5110-0000	ADMINISTRATIVE CLERK (BOH)		\$12,150.00			\$2,847.00	\$9,303.00	23.43 %
001-510-5300-0000	LANDFILL CAPPING & MONITORING		\$9,180.00				\$9,180.00	0.00 %

Town of Hubbardston

All Departments Expenditure Report

From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-510-5700-0000	BD OF H EXPENSE		\$2,363.00			\$310.52	\$2,052.48	13.14 %
510 - Health Inspection Service Total			\$23,693.00			\$3,157.52	\$20,535.48	13.32 %
001-519-5110-0000	ANIMAL INSP.SALARY		\$1,500.00				\$1,500.00	0.00 %
001-519-5705-0000	ANIMAL INSP. EXPENSE		\$663.00				\$663.00	0.00 %
519 - Other * Total			\$2,163.00				\$2,163.00	0.00 %
001-541-5110-0000	COUNCIL ON AGING DIRECTOR		\$13,665.00			\$3,168.20	\$10,496.80	23.18 %
001-541-5240-0000	ELDERLY VAN EXPENSE		\$100.00				\$100.00	0.00 %
001-541-5700-0000	COUNCIL ON AGING EXP.		\$5,000.00			\$234.50	\$4,765.50	4.69 %
541 - Council on Aging Total			\$18,765.00			\$3,402.70	\$15,362.30	18.13 %
001-543-5110-0000	VETERANS AGENT SALARY		\$8,000.00				\$8,000.00	0.00 %
001-543-5700-0000	VETERANS AGENT EXPENSE		\$200.00				\$200.00	0.00 %
001-543-5700-0001	VETERANS TRAINING EXPENSE		\$350.00				\$350.00	0.00 %
001-543-5770-0000	VETERANS BENEFITS		\$65,000.00			\$6,047.70	\$58,952.30	9.30 %
001-543-5770-0001	VETERANS FLAGS		\$400.00				\$400.00	0.00 %
543 - Veterans' Services Total			\$73,950.00			\$6,047.70	\$67,902.30	8.17 %
001-549-5700-0001	AGRICULTURAL COMMISSION EXPENS		\$300.00				\$300.00	0.00 %
549 - Other * Total			\$300.00				\$300.00	0.00 %
001-610-5110-0000	LIBRARY WAGES		\$30,405.00			\$7,367.35	\$23,037.65	24.23 %
001-610-5110-0001	LIBRARY		\$11,560.00			\$2,536.80	\$9,023.20	21.94 %
001-610-5240-9000	ATM 6/5/18 A9 LIB MAINT PROJECTS		\$6,000.00				\$6,000.00	0.00 %
001-610-5400-0000	LIBRARY BOOKS & MATERIAL		\$18,043.00			\$3,032.29	\$15,010.71	16.80 %
001-610-5700-0001	LIBRARY UTIL & MAINT.		\$21,200.00			\$3,650.95	\$17,549.05	17.22 %
610 - Library Total			\$87,208.00			\$16,587.39	\$70,620.61	19.02 %
001-691-5700-0000	HISTORICAL COMM EXP.		\$200.00				\$200.00	0.00 %
691 - Historical Commission Total			\$200.00				\$200.00	0.00 %

Town of Hubbardston

All Departments Expenditure Report

From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-692-5700-0000	MEMORIAL DAY		\$1,000.00				\$1,000.00	0.00 %
692 - Celebrations * Total			\$1,000.00				\$1,000.00	0.00 %
001-699-5700-0000	RECREATION FIELD MAINT.		\$3,100.00			\$2,187.15	\$912.85	70.55 %
699 - Other Cultural and Recreation Total			\$3,100.00			\$2,187.15	\$912.85	70.55 %
001-710-5910-2013	2013 ROAD PROJECTS PRINCIPAL		\$165,000.00				\$165,000.00	0.00 %
001-710-5910-2014	DPW 6 WHEEL DUMP W PLOW PRINCIPAL		\$20,000.00				\$20,000.00	0.00 %
001-710-5910-2018	DPW 6 WHL DUMP W/PLOW PRIN FY18		\$50,000.00				\$50,000.00	0.00 %
001-710-5910-0014	SGT SUV PRINCIPAL		\$5,000.00				\$5,000.00	0.00 %
710 - Retirement of Debt * Total			\$240,000.00				\$240,000.00	0.00 %
001-751-5925-0014	SGT SUV INTEREST		\$300.00				\$300.00	0.00 %
001-751-5925-2013	2013 ROADS PROJECT INTEREST		\$24,750.00				\$24,750.00	0.00 %
001-751-5925-2014	DPW 6 WHEEL DUMP W PLOW INTEREST		\$2,400.00				\$2,400.00	0.00 %
001-751-5925-2018	DPW 6 WHEEL DUMP FY18 (1)		\$1,855.00				\$1,855.00	0.00 %
751 - Interest on Long Term Deb Total			\$29,305.00				\$29,305.00	0.00 %
001-752-5925-0000	INTEREST-SHORT TERM		\$2,000.00				\$2,000.00	0.00 %
752 - Interest on Short Term De Total			\$2,000.00				\$2,000.00	0.00 %
001-820-5640-0000	AIR POLLUTION ASSESSEMENT				\$101.00	\$101.00	\$-101.00	100.00 %
001-820-5663-0000	MONT.REG.TRANSIT ASSESS.				\$635.00	\$635.00	\$-635.00	100.00 %
820 - State Assessments and Charges Total					\$736.00	\$736.00	\$-736.00	100.00 %
001-911-5690-0000	WORC.COUNTY RETIREMENT ASSESS.		\$260,487.00			\$255,716.00	\$4,771.00	98.16 %
911 - Retirement and Pension Co Total			\$260,487.00			\$255,716.00	\$4,771.00	98.16 %
001-913-5780-0000	UNEMPLOYMENT		\$10,000.00				\$10,000.00	0.00 %
913 - Unemployment Compensation Total			\$10,000.00				\$10,000.00	0.00 %
001-914-5150-0000	CH 32 B		\$180,000.00			\$42,754.80	\$137,245.20	23.75 %
914 - Health Insurance * Total			\$180,000.00			\$42,754.80	\$137,245.20	23.75 %

Town of Hubbardston
All Departments Expenditure Report
From 07/01/2018 to 06/30/2019

001 - General Fund Account	Description	Carry Fwd	Orig Bud	Amended	Encumb	Expend	Unencum Bal	% Exp
001-916-5150-0000	FICA ASSESSEMENT		\$28,600.00			\$6,084.78	\$22,515.22	21.27 %
916 - Medicare * Total			\$28,600.00			\$6,084.78	\$22,515.22	21.27 %
001-945-5740-0000	INSURANCE		\$110,000.00			\$108,302.00	\$1,698.00	98.45 %
945 - Liability Insurance * Total			\$110,000.00			\$108,302.00	\$1,698.00	98.45 %
001-950-5700-0000	TOWN CLOCK		\$1,250.00				\$1,250.00	0.00 %
950 - Permanent Funds and Special Pu Total			\$1,250.00				\$1,250.00	0.00 %
001-993-5963-0000	TRANSFERS TO CAPITAL PROJECTS		\$150,000.00				\$150,000.00	0.00 %
993 - Transfers to capital Proj Total			\$150,000.00				\$150,000.00	0.00 %
001 - General Fund Total		\$8,441.31	\$9,272,056.00			\$2,359,355.89	\$6,921,141.42	25.42 %
204-692-5380-0000	HUBBARDSTON SPECIAL EVENTS FUND			\$3,516.00		\$2,224.90	\$1,291.10	63.27 %
692 - Celebrations * Total				\$3,516.00		\$2,224.90	\$1,291.10	63.27 %
204 - Anniversary Celebrations Total				\$3,516.00		\$2,224.90	\$1,291.10	63.27 %
213-433-5110-0000	RECYCLING REVOLVING PAYROLL					\$452.53	\$-452.53	100.00 %
213-433-5380-0000	RECYCLING REVOLVING EXPENSES			\$1,088.00			\$1,088.00	0.00 %
433 - Collection and Disposal * Total				\$1,088.00		\$452.53	\$635.47	41.59 %
213 - RECYCLING REVOLVING Total				\$1,088.00		\$452.53	\$635.47	41.59 %
214-650-5380-0000	RECREATION REVOLVING					\$200.00	\$-200.00	100.00 %
650 - Parks Total						\$200.00	\$-200.00	100.00 %
214 - Recreation and Parks Revolving Total						\$200.00	\$-200.00	100.00 %
215-210-5110-0000	POLICE EXT DUTY WAGES			\$92,579.44		\$69,959.90	\$22,619.54	75.56 %
215-210-5780-0000	POLICE EXT DUTY-OUTSIDE TOWNS					\$10,436.00	\$-10,436.00	100.00 %
210 - Police Total				\$92,579.44		\$80,395.90	\$12,183.54	86.83 %