## Town of Saugus Sources and Uses of Funds Fiscal Year 2018 May 25, 2017

## Finance Committee Recommendation Fiscal Year 2018

New Growth Debt Exclusion: Construct Veterans Memorial School (4/06/99) Debt Exclusion: Municipal Purpose (05/11/04) Debt Exclusion: Belmonte Middle School Repair Project Surplus or Deficit  Total Property Taxes  \$ 63,370,015  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments Total Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments Total Local Aid  Local Receipts Recurring (Recap. Lines 1-17, 19 & 20) Special Assessment (Recap Line 18) I & E Lien Miscellaneous Recurring (Recap. Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid) Total Local Receipts  Transfers/Reserves to be Used in the General Fund Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Pirmulum on Long Tem Debt June 2013 Special Articles funded from Free Cash Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  \$ 1,122,669  Total Source of Funds:  \$ 4,727,456	May 25, 2017			
Property Taxes Prior Levy Limit \$ 60.215.392 \$ 1.505,385 \$ 600.000 Debt Exclusion: Construct Veterans Memorial School (4/06/99) \$ 124.713 Debt Exclusion: Delironter Middle School Repair Project Surplus or Delicit  Total Property Taxes \$ 63,370,015  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments  Total Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) \$ 10,169,698 Massachusetts School Building Authority Payments  Total Local Aid S 10,169,698 Massachusetts School Building Authority Payments  Total Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) \$ 9,511,917 Special Assessment (Recap Line 21: Retirement Board: \$ 127,8,300/FBIDEA \$40,000) \$ 166,300 Miscellaneous Recurring (Recap Line 21: Retirement Board: \$ 127,8,300/FBIDEA \$40,000)  Miscellaneous Non-Recurring (Recap, Line 21: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 23: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 24: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line	Source of Funds:			
Property Taxes Prior Levy Limit \$ 60.215.392 \$ 1.505,385 \$ 600.000 Debt Exclusion: Construct Veterans Memorial School (4/06/99) \$ 124.713 Debt Exclusion: Delironter Middle School Repair Project Surplus or Delicit  Total Property Taxes \$ 63,370,015  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments  Total Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) \$ 10,169,698 Massachusetts School Building Authority Payments  Total Local Aid S 10,169,698 Massachusetts School Building Authority Payments  Total Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) \$ 9,511,917 Special Assessment (Recap Line 21: Retirement Board: \$ 127,8,300/FBIDEA \$40,000) \$ 166,300 Miscellaneous Recurring (Recap Line 21: Retirement Board: \$ 127,8,300/FBIDEA \$40,000)  Miscellaneous Non-Recurring (Recap, Line 21: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 23: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap, Line 24: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line 25: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap, Line				
Prior Lety Limit \$ 60.215,302 2,5% Increase New Growth S 600,000 Bebt Exclusion: Construct Veterans Memorial School (4/06/99) Bebt Exclusion: Municipal Purpose (05/11/04) Bebt Exclusion: Belmonte Middle School Repair Project Surplus or Deficit  Total Property Taxes \$ 63,370,015  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments Total Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  Local Receipts  Recurring (Recap Lines 1-17, 19 & 20) Special Assessment (Recap Line 18) I & E Lien Miscellaneous Recurring (Recap Line 18) I & E Lien Miscellaneous Recurring (Recap Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)   \$ 472,509  Special Articles funded from Free Cash  Reserve of Misselland funder free Cash  Reserve of Premulum on Long Term Debt June 2013  Outerly Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General  Fund  Total Transfers/Reserves to be Used in the General  Fund	General Fund:			
Prior Lety Limit \$ 60.215,302 2,5% Increase New Growth S 600,000 Bebt Exclusion: Construct Veterans Memorial School (4/06/99) Bebt Exclusion: Municipal Purpose (05/11/04) Bebt Exclusion: Belmonte Middle School Repair Project Surplus or Deficit  Total Property Taxes \$ 63,370,015  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments Total Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  Local Receipts  Recurring (Recap Lines 1-17, 19 & 20) Special Assessment (Recap Line 18) I & E Lien Miscellaneous Recurring (Recap Line 18) I & E Lien Miscellaneous Recurring (Recap Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)   \$ 472,509  Special Articles funded from Free Cash  Reserve of Misselland funder free Cash  Reserve of Premulum on Long Term Debt June 2013  Outerly Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General  Fund  Total Transfers/Reserves to be Used in the General  Fund	Proporty Toyos			
2.9% Increase \$ 1,505,385 New Growth Debt Exclusion: Construct Veterans Memorial School (4/06/99) Sebet Exclusion: Municipal Purpose (05/11/04) Sebet Exclusion: Belmonte Middle School Repair Project Surplus or Delicit  Total Property Taxes  Local Aid Cherry Sheet Estimate (C.S. 1-ER Total) Massachusetts School Building Authority Payments  Total Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20) Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$126,300/EBIDEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ioe: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Moter Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Special Articles funded form Free Cash Reserve of Miscellaneous Reserve of Insula grant on Veterans School Reserve of Premium on Long Term Debt June 2013  Overlay Surplus Free Cash to Fund Snow & Ioe Defioit  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to Buse Insulation  Total Transfers/Reserves to Buse Insulation \$ 1,122,669  Chapter Funds:  Water Retained Earnings Water Retained Earnings Water Retained Earnings Sewer Retained Earnings	• •	\$ 60.215.392		
Debt Exclusion: Construct Veterans Memorial School (4/06/99)	2.5% Increase			
Debt Exclusion: Municipal Purpose (05/11/04) Surplus or Delicit  Total Property Taxes  Surplus or Delicit  Total Property Taxes  \$ 63,370,015  Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  S 10,169,698  Massachusetts School Building Authority Payments  Total Local Aid  S 10,169,698  S 2,511,917  Special Assessment (Recap Line 18) I & E. Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board:  \$126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability  Insurance Expenses  Special Articles Unded from Free Cash  Reserve of MSBA grant on Veterans School  \$ 78,308  Reserve of Premium on Long Term Debt June 2013  Sover Revenue: to Fund Snow & Ice Delicit  Total Transfers/Reserves to be Used in the General  Fund  Total Transfers/Reserves to be Used in the General  Fund  Total Source of Funds:  \$ 447,27,456  Sewer Retained Earnings  Sewer Enterprise Fund  \$ 4,727,456  Sewer Retained Earnings  Sewer Retained Earnings	New Growth	\$ 600,000		
Debt Exclusion: Belmonte Middle School Repair Project  Surplus or Deficit  Total Property Taxes  \$ 63,370,015  Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total) \$ 10,169,698  Massachusetts School Building Authority Payments \$ 10,169,698  Massachusetts School Building Authority Payments \$ 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20) \$ 9,511,917  Special Assessment (Recap Line 18) I & E Lien \$ 47,000  Miscellaneous Recurring (Recap Line 19) I & E Lien \$ 47,000  Miscellaneous Recurring (Recap. Line 22: Retirement Board: \$126,300 PBI/DEA \$40,000) \$ 166,300  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) \$ - \$  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid) \$ - \$  Total Local Receipts  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses \$ 542,398  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Articles funded from Free Cash \$ 78,308  Reserve of Immitting on Long Term Debt June 2013 \$ 29,454  Overlay Surplus \$ 78,308  Reserve of Permitting on Long Term Debt June 2013 \$ 29,454  Overlay Surplus \$ 1,122,669  Total Source of Funds: \$ 84,387,599  Other Funds:  Water Retained Earnings  Sower Enterprise Fund \$ 6,504,844  Water Retained Earnings  Sower Enterprise Fund \$ 4,727,456  Sower Retained Earnings  Sower It Alering Earning Sower It Alering Earning Sower It Alering Earning Sower It Alering Earning Sower It Engine Fund Sower It Alering Earning Sower It Engine Fund Sower It	Debt Exclusion: Construct Veterans Memorial School (4/06/99)	\$ 124,713		
Surplus or Deficit  Total Property Taxes  Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  \$ 10,169,698  Massachusetts School Building Authority Payments  Total Local Aid  \$ 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Rouring (Recap. Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  \$ 166,300  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Articles Unded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Permium on Long Term Debt June 2013  Overlay Surplus  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  \$ 1,122,669  Total Source of Funds:  \$ 4,727,456  Sewer Retained Earnings Sewer Interprise Fund \$ 4,727,456  Sewer Retained Earnings Sewer Retained Earnings Sewer Retained Earnings Sewer Interprise Fund Sewer Interprise Fun	Debt Exclusion: Municipal Purpose (05/11/04)	1 .		
Total Property Taxes  Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  S 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  \$ 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  \$ 9,511,917  \$ \$ 9,5511,917  \$ \$ 47,000  Miscellaneous Recurring (Recap. Line 18) I & E Lien  \$ 47,000  Miscellaneous Recurring (Recap. Line 21: Retirement Board: 166,300  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Total Local Receipts  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  \$ 472,509  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  \$ 78,308  Reserve of MSBA grant on Veterans School  Reserve of MSBA grant on Veterans School  Reserve of MSBA grant on Veterans School  Reserve of Primitium on Long Term Debt June 2013  \$ 78,308  \$ 29,454  Overlay Surplus  Total Transfers/Reserves to be Used in the General Fund  \$ 1,122,669  Total Source of Funds:  \$ 44,387,599  Other Funds:  Water Enterprise Fund  \$ 4,727,456  Sewer It Entrips Fund  \$ 4,727,456  Sewer It Entrips Fund  Chapter 90	• •	\$ 682,613		
Local Aid  Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  S 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 18) I & E Lien  S126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22: Retirement Board: S126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Total Local Receipts  S 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expense Special Articles funded from Free Cash Reserve of MSA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Overlay Surplus  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  S 1,122,669  Total Source of Funds:  \$ 4,727,456 Sewer Enterprise Fund Sewer Enterprise Fund Sewer Enterprise Fund Sewer Enterprise Fund Sewer I & I Fund Chapter 90	·		\$ 63,370.0	15
Cherry Sheet Estimate (C.S. 1-ER Total)  Massachusetts School Building Authority Payments  Total Local Aid  S 10,169,698  \$ 10,169,698  S 2.  Checal Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$ 166,300  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Aricles funded from Free Cash Reserve of Mass grant on Veterans School  Reserve of Premium on Long Term Debt June 2013  Overlay Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  \$ 4,122,669  Other Funds:  Water Enterprise Fund  \$ 4,727,456  Sewer Is It Fund  Chapter 90	Total Freporty Falles		\$ 00,010,0	. •
Massachusetts School Building Authority Payments  Total Local Aid  \$ 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap. Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Season of MSBA grant on Veterans School Sever Revenue: to Fund Season of Time State Aid Sever Revenue: to Fund General Fund Season of Time State Aid Sever Revenue: to Fund Season of Time State Aid Sever Revenue: to Fund Season of Time State Aid Sever Revenue: to Fund Season of Time State Aid Sever Retained Earnings Sewer Enterprise Fund Chapter 90	Local Aid			
Massachusetts School Building Authority Payments  Total Local Aid  \$ 10,169,698  Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap. Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEIMA)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEIMA)  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expense  Sewer I MSBA grant on Veterans School  Reserve of MSBA grant on Veterans School  Special Articles funded from Free Cash Reserve of MSBA grant on Long Term Debt June 2013  Overlay Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  \$ 1,122,669  Total Source of Funds:  \$ 6,504,844  Water Fletning Emings  Sewer Enterprise Fund  \$ 4,727,456  Sewer Enterprise Fund  Chapter 90	Cherry Sheet Estimate (C.S. 1-ER Total)	\$ 10.169.698		
Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20) Special Assessment (Recap Line 18)   & E Lien Special Assessment (Recap Line 21: Retirement Board: Special Assessment (Recap Line 21: Retirement Board: Special Assessment (Recap Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA) Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid) Total Local Receipts  Total Local Receipts  Transfers/Reserves to be Used in the General Fund Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses Sever Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Overlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  \$ 84,387,599  Other Funds:  Water Enterprise Fund Special Articles Earnings Sewer Enterprise Fund Special Articles Earnings Sewer Enterprise Fund Special Articles Earnings Sewer Enterprise Fund Chapter 90	Massachusetts School Building Authority Payments			
Local Receipts  Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$128,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Total Local Receipts  \$9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School \$78,308 Reserve of MSBA grant on Veterans School \$78,308 Reserve of Premium on Long Term Debt June 2013  Overlay Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  \$4,387,599  Other Funds:  \$4,387,599  Other Funds:  \$4,727,456  Sewer Enterprise Fund \$4,727,456  Sewer Enterprise Fund \$4,727,456  Sewer Enterprise Fund Chapter 90			\$ 10.160.60	00
Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  Sizelaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Sizelaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School  Reserve of MSBA grant on Veterans School  Reserve of Premium on Long Term Debt June 2013  Overlay Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund  Sewer Retained Earnings  Sewer Italined Earnings	rotal Zodaryila		φ 10,109,0	90
Recurring (Recap. Lines 1-17, 19 & 20)  Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  Sizelaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Sizelaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense  Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School  Reserve of MSBA grant on Veterans School  Reserve of Premium on Long Term Debt June 2013  Overlay Surplus  Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund  Sewer Retained Earnings  Sewer Italined Earnings	Local Bearints			
Special Assessment (Recap Line 18) I & E Lien  Miscellaneous Recurring (Recap Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  S 166,300  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22): Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Overlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer I & I Fund Chapter 90				
Miscellaneous Recurring (Recap Line 21: Retirement Board: \$126,300/FBI/DEA \$40,000)  Miscellaneous Non-Recurring (Recap. Line 22)  Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013  Overlay Surplus Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer Retained Earnings Sewer 1& 1 Fund Chapter 90	Recurring (Recap. Lines 1-17, 19 & 20)	\$ 9,511,917		
### State of	Special Assessment (Recap Line 18) I & E Lien	\$ 47,000		
Miscellaneous Non-Recurring (Recap. Line 22) Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Total Local Receipts  Total Local Receipts  \$  \$  Total Local Receipts  \$  \$  \$  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of Premium on Long Term Debt June 2013  Overlay Surplus Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund  Water Retained Earnings Sewer Ital Fund Chapter 90	Miscellaneous Recurring (Recap Line 21: Retirement Board:	_		
Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)  Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expenses Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Overlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer I & I Fund Chapter 90	\$126,300/FBI/DEA \$40,000)	\$ 166,300		
Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)  Total Local Receipts  \$ 9,725,217  Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Overlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer Retained Earnings Sewer I & I Fund Chapter 90	Miscellaneous Non-Recurring (Recap. Line 22)			
Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Sverial Transfers/Reserves to be Used in the General Fund  Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Retained Earnings Sewer IteInterprise Fund Sewer Retained Earnings Sewer IteInd Chapter 90	Miscellaneous Non-Recurring (Recap. Line 22: Snow & Ice: FEMA)	-		
Transfers/Reserves to be Used in the General Fund  Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Retained Earnings Sewer Retained Earnings Sewer I & I Fund Chapter 90	Miscellaneous Non-Recurring (Recap. Line 22: One Time State Aid)	\$ -		
Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Soverlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer It& I Fund Chapter 90	Total Local Receipts		\$ 9,725,2	17
Water Revenue to Fund General Fund Overhead/Health & Liability Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Soverlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer It& I Fund Chapter 90				
Insurance Expense Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Soverlay Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer I & I Fund Chapter 90	Transfers/Reserves to be Used in the General Fund			
Sewer Revenue: to Fund General Fund Overhead/Health & Liability Insurance Expenses  Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer Retained Earnings Sewer Retained Earnings Sewer I & I Fund Chapter 90	Water Revenue to Fund General Fund Overhead/Health & Liability			
Insurance Expenses Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Surplus Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer Enterprise Fund Sewer Retained Earnings Sewer I & I Fund Chapter 90  \$ 542,398  542,	Insurance Expense	\$ 472,509		
Special Articles funded from Free Cash Reserve of MSBA grant on Veterans School Reserve of Premium on Long Term Debt June 2013 Supplies Free Cash to Fund Snow & Ice Deficit Total Transfers/Reserves to be Used in the General Fund  Total Source of Funds:  Water Enterprise Fund Water Retained Earnings Sewer Retained Earnings Sewer I & I Fund Chapter 90  Total Source of Funds:  \$ 78,308 \$ 29,454  29,454  \$ 1,122,669  \$ 1,122,669  \$ 4,727,456	· _	\$ 5/2 308		
Reserve of Premium on Long Term Debt June 2013  Overlay Surplus Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  * 1,122,669  Total Source of Funds:  Water Enterprise Fund  Water Retained Earnings Sewer I & I Fund  Chapter 90  \$ 29,454  \$ 29,454  \$ 4,727,456	Special Articles funded from Free Cash	Ψ 342,330		
Overlay Surplus Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  * 1,122,669  Total Source of Funds:  **Sewer Enterprise Fund**  Sewer I & I Fund  Chapter 90  **Content of Survival Surplus  **Security	Reserve of MSBA grant on Veterans School	\$ 78,308		
Free Cash to Fund Snow & Ice Deficit  Total Transfers/Reserves to be Used in the General Fund  \$ 1,122,669  Total Source of Funds:  Water Funds:  Water Enterprise Fund  Water Retained Earnings Sewer I & I Fund Chapter 90	Reserve of Premium on Long Term Debt June 2013	\$ 29,454		
Total Transfers/Reserves to be Used in the General Fund \$ 1,122,669  Total Source of Funds: \$ 84,387,599  Other Funds: \$ 6,504,844  Water Enterprise Fund \$ 6,504,844  Water Retained Earnings Sewer Enterprise Fund \$ 4,727,456  Sewer Retained Earnings Sewer I & I Fund Chapter 90		¢		
Total Source of Funds:  Other Funds:  Water Enterprise Fund  Water Retained Earnings Sewer Enterprise Fund \$ 4,727,456 Sewer Retained Earnings Sewer I & I Fund Chapter 90				
Other Funds:  Water Enterprise Fund  Water Retained Earnings  Sewer Enterprise Fund  \$ 4,727,456  Sewer Retained Earnings  Sewer I & I Fund  Chapter 90	Fund	,	\$ 1,122,60	69
Other Funds:  Water Enterprise Fund  Water Retained Earnings  Sewer Enterprise Fund  \$ 4,727,456  Sewer Retained Earnings  Sewer I & I Fund  Chapter 90				
Water Enterprise Fund \$ 6,504,844  Water Retained Earnings  Sewer Enterprise Fund \$ 4,727,456  Sewer Retained Earnings  Sewer I & I Fund  Chapter 90	Total Source of Funds:		\$ 84,387,59	9
Water Enterprise Fund \$ 6,504,844  Water Retained Earnings  Sewer Enterprise Fund \$ 4,727,456  Sewer Retained Earnings  Sewer I & I Fund  Chapter 90	Other Funds:			
Water Retained Earnings Sewer Enterprise Fund \$ 4,727,456 Sewer Retained Earnings Sewer I & I Fund Chapter 90		\$ 6 504 844		
Sewer Retained Earnings Sewer I & I Fund Chapter 90	Water Retained Earnings	Ψ 0,004,044		
Sewer I & I Fund Chapter 90	Sewer Enterprise Fund	\$ 4,727,456		
Chapter 90	Sewer Retained Earnings			
Ψ 11,202,000	,		\$ 11.232.30	00
			,202,00	
Grand Total Available Funds: \$ 95,619,899	Grand Total Available Funds:		\$ 95,619,89	9

## Town of Saugus Sources and Uses of Funds Fiscal Year 2018 May 25, 2017

## Finance Committee Recommendation Fiscal Year 2018

May 25, 2017			
Use of Funds:			
General Fund:			
General i una.			
Operating Budgets:			
General Fund Operating Budgets	\$ 51,822,203		
General Govt Supplemental Appropriation	00.575.050		
School Fund Operating Budget School Supplemental Appropriation	\$ 28,575,250		
Appropriation to Stabilization Fund			
Total General Fund Operating Budgets		\$	80,397,453
OITBR (Other Items To Be Raised)			
State & County Cherry Sheet Charges	\$ 3,355,229		
Special Articles			
Settlements Overlay Deficits			
Cherry Sheet Offsets	\$ 34,917		
Deficits:	•		
Snow & Ice Deficits	\$ -		
Allowance for Abatements and Exemptions  Total Other Items To Be Raised(OITBR)	\$ 600,000	\$	3,990,146
Total Galer Reins To Be Naisea (GITBN)		φ	3,990,140
Other Funds			
Water Enterprise Fund	\$ 6,504,844		
Sewer Enterprise Fund	\$ 4,727,456		
Chapter 90 Total Other Funds:		\$	11,232,300
		•	,,
Total Use of Funds		\$	95,619,899
Total Good I Tanad		Ψ	30,013,033
Variance: Surplus / (Deficit)		ø	(0)
variance. Surprus / (Dencit)		\$	(0)
Prior Year Deficits:			
Prior Year Delicits.	\$ -		
Total Prior Year Deficits:		\$	-
Total Surplus // Definit)		Φ.	(2)
Total Surplus/(Deficit)		\$	(0)