

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2017

	Governmental Fund Types			Proprietary Fund Type Sewer Enterprise	Fiduciary Fund Type Trust and Agency	Account Group General Long Term Debt	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects				
<u>ASSETS:</u>							
Cash and Investments	2,795,468.39	\$ 3,349,570.91	\$ 1,822,078.97	\$ 4,229,630.95	\$ 9,632,003.82		\$ 21,828,753.04
Receivables:							
Personal Property Taxes	17,841.13						17,841.13
Real Estate Taxes	182,784.73						182,784.73
Less Allowance for Abatements	(252,101.19)						(252,101.19)
Tax Liens	77,679.73			9,100.33			86,780.06
Excise Taxes	102,610.68						102,610.68
Departmental and Other	4,606.12	371,778.46		78,452.33	23,091.00		477,927.91
Unapportioned Betterments				2,911,068.52			2,911,068.52
Apportioned Betterments				5,940.35			5,940.35
Connection Loans Not Yet Assessed							-
Intergovernmental	19,392.00	87,432.42	1,135,902.98				1,242,727.40
Due from Other Funds					-		-
Prepaid Expenses	615.00	-					615.00
Amounts to be Provided				5,650,687.85		4,902,057.37	10,552,745.22
Total Assets	<u>\$ 2,948,896.59</u>	<u>\$ 3,808,781.79</u>	<u>\$ 2,957,981.95</u>	<u>\$ 12,884,880.33</u>	<u>\$ 9,655,094.82</u>	<u>\$ 4,902,057.37</u>	<u>\$ 37,157,692.85</u>
<u>LIABILITIES AND FUND BALANCES:</u>							
Liabilities:							
Warrants and Accounts Payable	\$ 545,137.02	\$ 18,312.87	\$ 4,317.47	\$ 17,989.89	\$ 18,939.21		\$ 604,696.46
Accrued Payroll and Withholdings	307,126.86	2,645.86		1,333.98	3,870.00		314,976.70
Due to Other Funds	-						-
Deferred Revenue:							
Property Taxes	(51,475.33)						(51,475.33)
Tax Liens	77,679.73			9,100.33			86,780.06
Excise Taxes	102,610.68						102,610.68
Utility Charges				78,452.33			78,452.33
Other		371,778.46		2,917,008.87	-		3,288,787.33
Other Liabilities	25,591.65	-			6,622,467.16		6,648,058.81
Notes Payable		-	6,356,960.00				6,356,960.00
Capital Lease Payable						2,698,144.37	2,698,144.37
Bonds Payable				5,650,687.85		2,203,913.00	7,854,600.85
Total Liabilities	<u>1,006,670.61</u>	<u>392,737.19</u>	<u>6,361,277.47</u>	<u>8,674,573.25</u>	<u>6,645,276.37</u>	<u>4,902,057.37</u>	<u>27,982,592.26</u>
Retained Earnings & Fund Balances:							
Retained Earnings				1,180,531.42			1,180,531.42
Retained Earnings - Capital Reserve				222,069.56			222,069.56
Retained Earnings - Betterments/Debt				2,184,217.38			2,184,217.38
Reserved for Endowments					509,361.59		509,361.59
Reserved for Encumbrances	631,377.66	2,326,631.29	(3,403,295.52)	133,927.72	-		(311,358.85)
Reserved for Petty Cash	535.00						535.00
Designated for Debt Service	-	-					-
Designated for Future Years Expenditures	295,516.00	390,550.00		489,561.00	18,000.00		1,193,627.00
Undesignated - deficits	-						-
Undesignated	1,014,797.32	698,863.31			2,482,456.86		4,196,117.49
Total Fund Balances	<u>1,942,225.98</u>	<u>3,416,044.60</u>	<u>(3,403,295.52)</u>	<u>4,210,307.08</u>	<u>3,009,818.45</u>	<u>-</u>	<u>9,175,100.59</u>
Total Liabilities and Fund Balances	<u>\$ 2,948,896.59</u>	<u>\$ 3,808,781.79</u>	<u>\$ 2,957,981.95</u>	<u>\$ 12,884,880.33</u>	<u>\$ 9,655,094.82</u>	<u>\$ 4,902,057.37</u>	<u>\$ 37,157,692.85</u>

Town of West Boylston
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 2017

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	1,176,627.44					1,176,627.44
Real Estate	15,048,146.39					15,048,146.39
Tax Liens	47,248.72					47,248.72
Intergovernmental	4,237,909.64	2,095,760.54	1,135,902.98	260,927.25		7,730,500.41
Local Estimated Receipts:						
Motor Vehicle Excise	1,134,567.43					1,134,567.43
Other Excise	191,669.00					191,669.00
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	357,369.60	971,431.72		403,063.45		1,731,864.77
Investment Income	11,805.44	1,171.25		13,186.27	13,191.40	39,354.36
Miscellaneous	414,338.63	387,799.36				802,137.99
User Charges	141,200.00			1,186,610.06		1,327,810.06
Contributions and Donations		0.00			154,477.09	154,477.09
TOTAL REVENUES	23,444,463.88	3,456,162.87	1,135,902.98	1,863,787.03	167,668.49	29,876,316.25
<u>EXPENDITURES:</u>						
General Government	1,068,304.71	408,223.38	0.00		2,105.00	1,478,633.09
Public Safety	2,660,312.14	51,183.01	2,267,219.05		0.00	4,978,714.20
Education	11,105,715.66	2,301,283.20	0.00		136,845.34	13,543,844.20
Public Works	1,922,347.90	384,222.66	1,131,539.42	1,212,504.22	2,986.88	4,653,601.08
Human Services	188,313.11	106,950.78				295,263.89
Culture and Recreation	478,602.45	50,681.77			257.50	529,541.72
Debt Service	1,172,682.94	0.00		591,417.37		1,764,100.31
Intergovernmental	544,850.36					544,850.36
ESCO Lease	210,228.65					210,228.65
Employee Benefits and Insurance	4,317,284.55				0.00	4,317,284.55
TOTAL EXPENDITURES	23,668,642.47	3,302,544.80	3,398,758.47	1,803,921.59	142,194.72	32,316,062.05
REVENUES OVER/(UNDER) EXPENDITURES	(224,178.59)	153,618.07	(2,262,855.49)	59,865.44	25,473.77	(2,439,745.80)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)			594,750.00			594,750.00
Bond Proceeds						0.00
Operating Transfers In	683,894.00	162,496.68			404,142.56	1,250,533.24
Operating Transfers Out	(206,385.14)	(577,151.15)			(466,996.95)	(1,250,533.24)
TOTAL OTHER FINANCING SOURCES/(USES)	477,508.86	(414,654.47)	594,750.00	0.00	(62,854.39)	594,750.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	253,330.27	(261,036.40)	(1,668,105.49)	59,865.44	(37,380.62)	(1,653,326.80)
Fund Balances - July 1, 2016	1,688,895.71	3,677,081.00	(1,735,190.03)	4,150,441.64	3,047,199.07	10,828,427.39
Fund Balances - June 30, 2017	1,942,225.98	3,416,044.60	(3,403,295.52)	4,210,307.08	3,009,818.45	9,175,100.59

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2017

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,176,627.44	1,194,306.47	(17,679.03)	
Real Estate	15,048,146.39	15,100,425.08	(52,278.69)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	47,248.72	0.00	47,248.72	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(109,155.55)	(109,155.55)	0.00	
<u>Total Property Taxes</u>	16,162,867.00	16,185,576.00	(22,709.00)	99.86%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,957,025.00	2,957,025.00	0.00	
School Building Assistance	358,871.00	358,871.00	0.00	
Charter Tuition/Facility Reimb	15,923.00	11,609.00	4,314.00	
General State Governmental Aid	766,089.00	766,089.00	0.00	
Other Intergovernmental	140,001.64	131,879.00	8,122.64	
<u>Total Intergovernmental</u>	4,237,909.64	4,225,473.00	12,436.64	100.29%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,134,567.43	985,000.00	149,567.43	
Other Excises	191,669.00	175,000.00	16,669.00	
Payments in Lieu of Taxes	683,581.59	665,000.00	18,581.59	
Penalties/Interest on Taxes	71,618.55	75,000.00	(3,381.45)	
Pay As You Throw Program	141,200.00	135,000.00	6,200.00	
Departmental Fees	56,688.42	50,000.00	6,688.42	
Licenses and Permits	229,062.63	170,000.00	59,062.63	
Investment Income	11,805.44	4,000.00	7,805.44	
Fines and Forfeits	35,820.35	21,000.00	14,820.35	
Other Local Receipts	378,518.28	197,000.00	181,518.28	
<u>Total Local Estimated Receipts</u>	2,934,531.69	2,477,000.00	457,531.69	118.47%
TOTAL REVENUES	23,335,308.33	22,888,049.00	447,259.33	101.95%
EXPENDITURES:				
General Government	1,053,545.66	1,175,646.00	122,100.34	89.61%
Public Safety	2,638,396.66	2,668,284.00	29,887.34	98.88%
Education	11,297,340.46	11,317,756.00	20,415.54	99.82%
Public Works	1,997,897.64	2,018,493.00	20,595.36	98.98%
Human Services	178,086.91	194,630.00	16,543.09	91.50%
Culture and Recreation	393,929.88	394,423.00	493.12	99.87%
Debt Service	1,172,682.94	1,174,136.00	1,453.06	99.88%
Intergovernmental	544,850.36	473,831.00	(71,019.36)	114.99%
Employee Benefits and Insurance	4,318,776.92	4,353,866.00	35,089.08	99.19%
ESCO Lease	210,228.65	210,312.00	83.35	4.83%
TOTAL EXPENDITURES	23,805,736.08	23,981,377.00	175,640.92	99.27%
REVENUES OVER/(UNDER) EXPENDITURES	(470,427.75)	(1,093,328.00)	622,900.25	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	683,894.00	683,894.00	0.00	100.00%
Operating Transfers Out	(202,500.42)	(196,584.00)	(5,916.42)	103.01%
Bond Proceeds	0.00	0.00	0.00	
Other	606,018.00	606,018.00	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	1,087,411.58	1,093,328.00	(5,916.42)	99.46%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	616,983.83	0.00	616,983.83	

20 Town Grants	21 School Grants	22 School Lunch	23 Receipts Reserved	24 Town Revolving	25 School Revolving	26 Community Preservation	27 Septic Repair Program	28 Other SRF	Totals (Memorandum Only)
\$53,425.98	(\$42,717.41)	\$77,105.76	\$763,943.08	\$245,556.07	\$1,060,161.24	\$970,494.72	\$116,657.69	\$104,943.78	\$3,349,570.91
			367,485.95			1,620.31	2,672.20		369,106.26
19,729.51	56,487.00	8,993.87		2,222.04					2,672.20
									87,432.42
									0.00
									0.00
\$73,155.49	\$13,769.59	\$86,099.63	\$1,131,429.03	\$247,778.11	\$1,060,161.24	\$972,115.03	\$119,329.89	\$104,943.78	\$3,808,781.79
6,918.94	244.15	525.30		7,551.80	1,234.80			1,837.88	18,312.87
800.00				1,545.77				300.09	2,645.86
			367,485.95			1,620.31	2,672.20		0.00
									371,778.46
									0.00
									0.00
7,718.94	244.15	525.30	367,485.95	9,097.57	1,234.80	1,620.31	2,672.20	2,137.97	392,737.19
65,436.55	13,525.44	85,574.33	373,393.08	238,680.54	1,058,926.44	271,631.41	116,657.69	102,805.81	2,326,631.29
			390,550.00						0.00
						698,863.31			390,550.00
									698,863.31
65,436.55	13,525.44	85,574.33	763,943.08	238,680.54	1,058,926.44	970,494.72	116,657.69	102,805.81	3,416,044.60
\$73,155.49	\$13,769.59	\$86,099.63	\$1,131,429.03	\$247,778.11	\$1,060,161.24	\$972,115.03	\$119,329.89	\$104,943.78	\$3,808,781.79

Town of West Boylston

Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2017

	20 Town Grants	21 School Grants	22 School Lunch	23 Receipts Reserved	24 Town Revolving	25 School Revolving	26 Community Preservation	27 Septic Repair Program	28 Other SRF	Total (Memorandum Only)
<u>REVENUES:</u>										
Intergovernmental	433,179.84	332,516.45	108,652.25			1,181,802.00	39,610.00			2,095,760.54
Local Estimated Receipts:										
Charges for Services			139,631.20	413,551.08	142,937.23	275,312.21				971,431.72
Investment Income	110.68		6.14		46.75		951.69	6.61	49.38	1,171.25
Miscellaneous					31,775.03	47,682.79	202,785.02	2,535.58	103,020.94	387,799.36
Contributions and Donations										0.00
TOTAL REVENUES	433,290.52	332,516.45	248,289.59	413,551.08	174,759.01	1,504,797.00	243,346.71	2,542.19	103,070.32	3,456,162.87
<u>EXPENDITURES:</u>										
General Government					63,417.10		256,648.36		88,157.92	408,223.38
Public Safety	42,099.49				9,083.52					51,183.01
Education		353,059.49	239,267.53			1,708,956.18				2,301,283.20
Public Works	342,890.33				41,332.33					384,222.66
Human Services	18,950.00				79,744.47				8,256.31	106,950.78
Culture and Recreation	18,972.17				19,297.51				12,412.09	50,681.77
Debt Service										0.00
TOTAL EXPENDITURES	422,911.99	353,059.49	239,267.53	0.00	212,874.93	1,708,956.18	256,648.36	0.00	108,826.32	3,302,544.80
REVENUES OVER/(UNDER) EXPENDITURES	10,378.53	(20,543.04)	9,022.06	413,551.08	(38,115.92)	(204,159.18)	(13,301.65)	2,542.19	(5,756.00)	153,618.07
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In	1,423.11	9,937.00		149,214.19	1,922.32				0.06	162,496.68
Operating Transfers (Out)	(0.06)			(421,994.00)	(4,818.28)	(9,937.00)			(140,401.81)	(577,151.15)
TOTAL OTHER FINANCING SOURCES/(USES)	1,423.05	9,937.00	0.00	(272,779.81)	(2,895.96)	(9,937.00)	0.00	0.00	(140,401.75)	(414,654.47)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	11,801.58	(10,606.04)	9,022.06	140,771.27	(41,011.88)	(214,096.18)	(13,301.65)	2,542.19	(146,157.75)	(261,036.40)
Fund Balances - July 1, 2016	53,634.97	24,131.48	76,552.27	623,171.81	279,692.42	1,273,022.62	983,796.37	114,115.50	248,963.56	3,677,081.00
Fund Balances - June 30, 2017	65,436.55	13,525.44	85,574.33	763,943.08	238,680.54	1,058,926.44	970,494.72	116,657.69	102,805.81	3,416,044.60

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2017

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Police Station Design/Construction</u>	<u>Highway Improvements</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS:</u>						
Cash and Investments	17,402.79	16,987.91	0.00	2,913,390.95	(\$1,125,702.68)	\$1,822,078.97
Receivables:						
Departmental and Other						0.00
Due from Homeowners						0.00
Due from Commonwealth of Mass					1,135,902.98	1,135,902.98
Due from Other Funds						0.00
<i>Total Assets</i>	<u>\$17,402.79</u>	<u>\$16,987.91</u>	<u>\$0.00</u>	<u>\$2,913,390.95</u>	<u>\$10,200.30</u>	<u>\$2,957,981.95</u>
<u>LIABILITIES AND FUND BALANCES:</u>						
<i>Liabilities:</i>						
Warrants and Accounts Payable					4,317.47	4,317.47
Accrued Payroll and Withholdings						0.00
Due to Other Funds						0.00
Deferred Revenue:						
Other						0.00
Other Liabilities						0.00
Notes Payable			1,170,500.00	5,186,460.00		6,356,960.00
<i>Total Liabilities</i>	<u>0.00</u>	<u>0.00</u>	<u>1,170,500.00</u>	<u>5,186,460.00</u>	<u>4,317.47</u>	<u>6,361,277.47</u>
<i>Fund Balances:</i>						
Reserved for Expenditures	17,402.79	16,987.91	(1,170,500.00)	(2,273,069.05)		(3,409,178.35)
Designated for Deficits						0.00
Designated for Future Years Expenditures						0.00
Undesignated					5,882.83	5,882.83
<i>Total Fund Balances</i>	<u>17,402.79</u>	<u>16,987.91</u>	<u>(1,170,500.00)</u>	<u>(2,273,069.05)</u>	<u>5,882.83</u>	<u>(3,403,295.52)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$17,402.79</u>	<u>\$16,987.91</u>	<u>\$0.00</u>	<u>\$2,913,390.95</u>	<u>\$10,200.30</u>	<u>\$2,957,981.95</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2017

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Police Station Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>						
Intergovernmental					1,135,902.98	1,135,902.98
Investment Income						0.00
Contributions and Donations						0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	1,135,902.98	1,135,902.98
<u>EXPENDITURES:</u>						
General Government			0.00			0.00
Public Safety				2,267,219.05		2,267,219.05
Education						0.00
Public Works					1,131,539.42	1,131,539.42
Human Services						0.00
Culture and Recreation						0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	2,267,219.05	1,131,539.42	3,398,758.47
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(2,267,219.05)	4,363.56	(2,262,855.49)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Bond Proceeds						0.00
Other Financing Sources/(Uses)			594,750.00			594,750.00
Operating Transfers In/(Out)						0.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	594,750.00	0.00	0.00	594,750.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	594,750.00	(2,267,219.05)	4,363.56	(1,668,105.49)
Fund Balances - July 1, 2016	17,402.79	16,987.91	(1,765,250.00)	(5,850.00)	1,519.27	(1,735,190.03)
Fund Balances - June 30, 2017	17,402.79	16,987.91	(1,170,500.00)	(2,273,069.05)	5,882.83	(3,403,295.52)

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2017

	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	Totals (Memorandum Only)
	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Agency	
<u>ASSETS:</u>									
Cash and Investments	\$509,361.59	\$511,179.30	\$195,013.51	\$85,807.86	\$1,168,167.57	\$488,740.70	\$63,278.67	\$6,610,454.62	\$9,632,003.82
Receivables:									
Departmental and Other								23,091.00	23,091.00
Due from Other Funds									0.00
<u>Total Assets</u>	<u>\$509,361.59</u>	<u>\$511,179.30</u>	<u>\$195,013.51</u>	<u>\$85,807.86</u>	<u>\$1,168,167.57</u>	<u>\$488,740.70</u>	<u>\$63,278.67</u>	<u>\$6,633,545.62</u>	<u>\$9,655,094.82</u>
<u>LIABILITIES AND FUND BALANCES:</u>									
<u>Liabilities:</u>									
Warrants and Accounts Payable		4,730.75	5,000.00				2,000.00	7,208.46	\$18,939.21
Accrued Payroll & Withholdings								3,870.00	3,870.00
Due to Other Funds									0.00
Deferred Revenue									0.00
Other Liabilities								6,622,467.16	6,622,467.16
<u>Total Liabilities</u>	<u>0.00</u>	<u>4,730.75</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>6,633,545.62</u>	<u>6,645,276.37</u>
<u>Fund Balances:</u>									
Reserved for Endowments	\$509,361.59								509,361.59
Reserved for Expenditures									0.00
Designated for Future Years Expenditures		18,000.00							18,000.00
Undesignated		488,448.55	190,013.51	85,807.86	1,168,167.57	488,740.70	61,278.67		2,482,456.86
<u>Total Fund Balances</u>	<u>509,361.59</u>	<u>506,448.55</u>	<u>190,013.51</u>	<u>85,807.86</u>	<u>1,168,167.57</u>	<u>488,740.70</u>	<u>61,278.67</u>	<u>0.00</u>	<u>3,009,818.45</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$509,361.59</u>	<u>\$511,179.30</u>	<u>\$195,013.51</u>	<u>\$85,807.86</u>	<u>\$1,168,167.57</u>	<u>\$488,740.70</u>	<u>\$63,278.67</u>	<u>\$6,633,545.62</u>	<u>\$9,655,094.82</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2017

	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Totals (Memorandum Only)
	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	
<u>REVENUES:</u>								
Investment Income		5,105.69	392.30	366.10	5,195.95	2,043.94	87.42	13,191.40
Contributions and Donations	9,300.00	125,092.83	224.26				19,860.00	154,477.09
TOTAL REVENUES	<u>\$9,300.00</u>	<u>\$130,198.52</u>	<u>\$616.56</u>	<u>\$366.10</u>	<u>\$5,195.95</u>	<u>\$2,043.94</u>	<u>\$19,947.42</u>	<u>\$167,668.49</u>
<u>EXPENDITURES:</u>								
General Government							2,105.00	2,105.00
Public Safety								0.00
Education		121,145.34	15,700.00					136,845.34
Public Works		2,986.88						2,986.88
Culture and Recreation		257.50						257.50
Employee Benefits								0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>124,389.72</u>	<u>15,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,105.00</u>	<u>142,194.72</u>
REVENUES OVER/(UNDER) EXPENDITURES	9,300.00	5,808.80	(15,083.44)	366.10	5,195.95	2,043.94	17,842.42	25,473.77
<u>OTHER FINANCING SOURCES/(USES):</u>								
Operating Transfers In			205,096.95	5,000.00	11,000.00	183,045.61		404,142.56
Operating Transfers (Out)		(222,096.95)				(244,900.00)		(466,996.95)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(222,096.95)	205,096.95	5,000.00	11,000.00	(61,854.39)	0.00	(62,854.39)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	9,300.00	(216,288.15)	190,013.51	5,366.10	16,195.95	(59,810.45)	17,842.42	(37,380.62)
Fund Balances - July 1, 2016	<u>500,061.59</u>	<u>722,736.70</u>	<u>0.00</u>	<u>80,441.76</u>	<u>1,151,971.62</u>	<u>548,551.15</u>	<u>43,436.25</u>	<u>3,047,199.07</u>
Fund Balances - June 30, 2017	<u>\$509,361.59</u>	<u>\$506,448.55</u>	<u>\$190,013.51</u>	<u>\$85,807.86</u>	<u>\$1,168,167.57</u>	<u>\$488,740.70</u>	<u>\$61,278.67</u>	<u>\$3,009,818.45</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Moderator Salary	0.00	1.00	1.00	0.00	0.00	1.00
Moderator Expenses	0.00	50.00	50.00	0.00	0.00	50.00
TOTAL MODERATOR	0.00	51.00	51.00	0.00	0.00	51.00
Selectmen Salaries	0.00	5.00	5.00	0.00	0.00	5.00
Selectmen Expenses	0.00	6,150.00	6,150.00	4,266.10	0.00	1,883.90
<i>Town Wide Comprehensive Plan</i>	3,130.34	0.00	3,130.34	0.00	3,130.34	0.00
TOTAL SELECTMEN	3,130.34	6,155.00	9,285.34	4,266.10	3,130.34	1,888.90
Town Administrator Salaries	0.00	173,975.00	173,975.00	173,929.20	0.00	45.80
Town Administrator Expenses	191.00	7,300.00	7,491.00	4,374.22	0.00	3,116.78
Energy Management Services	0.00	0.00	0.00	0.00	0.00	0.00
Elder Community Service Program	15,190.76	15,000.00	30,190.76	15,003.00	15,187.76	0.00
Economic Development Task Force	715.00	0.00	715.00	0.00	715.00	0.00
Update Open Space/Recreation Plan	14,970.00	0.00	14,970.00	8,470.00	6,500.00	0.00
TOTAL TOWN ADMINISTRATOR	31,066.76	196,275.00	227,341.76	201,776.42	22,402.76	3,162.58
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	34,850.00	34,850.00	0.00	0.00	34,850.00
TOTAL FINANCE COMMITTEE	0.00	34,850.00	34,850.00	0.00	0.00	34,850.00
Finance Director Salary and Wages	0.00	125,185.00	125,185.00	122,006.94	0.00	3,178.06
Finance Director Expenses	411.61	25,650.00	26,061.61	19,478.51	404.45	6,178.65
TOTAL FINANCE DIRECTOR	411.61	150,835.00	151,246.61	141,485.45	404.45	9,356.71
<i>Town Audit</i>	0.00	32,900.00	32,900.00	32,900.00	0.00	0.00
TOTAL TOWN AUDIT	0.00	32,900.00	32,900.00	32,900.00	0.00	0.00
Assessor's Salaries	0.00	29,843.00	29,843.00	23,813.25	0.00	6,029.75
Assessor's Expenses	89.45	69,175.00	69,264.45	66,800.41	10.00	2,454.04
TOTAL ASSESSORS	89.45	99,018.00	99,107.45	90,613.66	10.00	8,483.79
Treasurer/Collector Salaries	0.00	150,557.00	150,557.00	148,642.69	0.00	1,914.31
Treasurer/Collector Expenses	29.00	57,800.00	57,829.00	42,428.01	805.00	14,595.99

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
<i>Tax Title Expense</i>	2,743.26	0.00	2,743.26	0.00	2,743.26	0.00
TOTAL TREASURER/COLLECTOR	2,772.26	208,357.00	211,129.26	191,070.70	3,548.26	16,510.30
Town Counsel	513.00	80,000.00	80,513.00	51,378.26	0.00	29,134.74
TOTAL TOWN COUNSEL	513.00	80,000.00	80,513.00	51,378.26	0.00	29,134.74
Computer Expenses	0.00	106,515.00	106,515.00	106,478.82	0.00	36.18
Computer Capital Outlay	0.00	15,150.00	15,150.00	14,108.91	0.00	1,041.09
Server - Town Hall	0.00	14,000.00	14,000.00	0.00	14,000.00	0.00
Accounting Software	3,019.67	0.00	3,019.67	0.00	0.00	3,019.67
	3,019.67	135,665.00	138,684.67	120,587.73	14,000.00	4,096.94
Town Clerk Salaries	0.00	79,678.00	79,678.00	78,314.09	0.00	1,363.91
Town Clerk Expenses	0.00	1,950.00	1,950.00	814.38	0.00	1,135.62
TOTAL TOWN CLERK	0.00	81,628.00	81,628.00	79,128.47	0.00	2,499.53
Elections Salaries	0.00	12,880.00	12,880.00	12,451.25	0.00	428.75
Elections Expenses	0.00	16,925.00	16,925.00	13,264.51	1,263.00	2,397.49
TOTAL ELECTIONS & REGISTRATIONS	0.00	29,805.00	29,805.00	25,715.76	1,263.00	2,826.24
Conservation Commission Salaries	0.00	1,000.00	1,000.00	695.13	0.00	304.87
TOTAL PLANNING BOARD	0.00	1,000.00	1,000.00	695.13	0.00	304.87
Planning Board Salaries	0.00	3,282.00	3,282.00	3,282.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	3,282.00	3,282.00	3,282.00	0.00	0.00
Public Safety H.Q. Expenses	573.09	32,630.00	33,203.09	30,605.45	1,305.28	1,292.36
Municipal Building Maintenance	2,900.00	9,900.00	12,800.00	12,800.00	0.00	0.00
Garage Doors	17,000.00	0.00	17,000.00	16,500.00	0.00	500.00
Public Safety HQ Asbestos Remediation	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
Safety Complex Improvements	2,163.92	0.00	2,163.92	2,023.00	140.92	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	62,637.01	42,530.00	105,167.01	61,928.45	41,446.20	1,792.36

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Town Hall Salaries	0.00	13,195.00	13,195.00	12,535.22	0.00	659.78
Town Hall Expenses	866.59	49,400.00	50,266.59	39,958.87	1,052.70	9,255.02
Municipal Building Maintenance	1,029.74	9,900.00	10,929.74	10,183.49	0.00	746.25
TOTAL TOWN HALL	1,896.33	72,495.00	74,391.33	62,677.58	1,052.70	10,661.05
Print Town Report	0.00	800.00	800.00	799.00	0.00	1.00
TOTAL PRINT TOWN REPORT	0.00	800.00	800.00	799.00	0.00	1.00
TOTAL GENERAL GOVERNMENT	105,536.43	1,175,646.00	1,281,182.43	1,068,304.71	87,257.71	125,620.01
Police Salaries	0.00	1,354,487.00	1,354,487.00	1,354,070.82	0.00	416.18
Police Expenses	2,773.44	63,719.00	66,492.44	61,537.34	4,929.23	25.87
Police Capital Outlay	0.00	36,000.00	36,000.00	35,450.00	550.00	0.00
Police Retirement	0.00	6,200.00	6,200.00	0.00	6,200.00	0.00
Communications Capital	65,000.00	0.00	65,000.00	16,766.15	48,233.85	0.00
TOTAL POLICE	67,773.44	1,460,406.00	1,528,179.44	1,467,824.31	59,913.08	442.05
Fire Salaries	0.00	614,435.00	614,435.00	609,484.76	0.00	4,950.24
Fire Expenses	9,972.03	102,100.00	112,072.03	109,220.75	2,162.62	688.66
Fire Capital Outlay	0.00	25,000.00	25,000.00	22,803.19	2,196.81	0.00
Communications Replacement	65,000.00	0.00	65,000.00	11,254.15	53,745.85	0.00
TOTAL FIRE	74,972.03	741,535.00	816,507.03	752,762.85	58,105.28	5,638.90
Communications Salaries	0.00	207,050.00	207,050.00	199,580.41	0.00	7,469.59
Communications Expenses	893.62	101,400.00	102,293.62	90,108.59	219.04	11,965.99
Training on Regional Software	0.00	52,000.00	52,000.00	48,362.44	3,637.56	0.00
TOTAL PUBLIC SAFETY COMMUNICATIONS	893.62	360,450.00	361,343.62	338,051.44	3,856.60	19,435.58
Building Inspector Salaries	0.00	83,957.00	83,957.00	82,501.12	0.00	1,455.88
Building Inspector Expenses	151.35	4,750.00	4,901.35	3,149.76	0.00	1,751.59
TOTAL BUILDING INSPECTOR	151.35	88,707.00	88,858.35	85,650.88	0.00	3,207.47
Sealer of Weights Expenses	0.00	1,775.00	1,775.00	1,750.00	0.00	25.00
TOTAL SEALER OF WEIGHTS	0.00	1,775.00	1,775.00	1,750.00	0.00	25.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Emergency Management Expenses	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
Animal Control Salary	0.00	9,111.00	9,111.00	8,541.00	0.00	570.00
Animal Control Expenses	0.00	1,300.00	1,300.00	731.66	0.00	568.34
TOTAL ANIMAL CONTROL	0.00	10,411.00	10,411.00	9,272.66	0.00	1,138.34
TOTAL PUBLIC SAFETY	143,790.44	2,668,284.00	2,812,074.44	2,660,312.14	121,874.96	29,887.34
Education-Expenses	34,100.22	11,317,756.00	11,351,856.22	11,084,991.84	245,373.84	21,490.54
Fire Alarm System	21,000.00	0.00	21,000.00	20,723.82	0.00	276.18
MS/HS Generator	42,000.00	0.00	42,000.00	0.00	42,000.00	0.00
TOTAL EDUCATION	97,100.22	11,317,756.00	11,414,856.22	11,105,715.66	287,373.84	21,766.72
DPW Salaries	350.00	444,073.00	444,423.00	443,499.88	0.00	923.12
DPW Expenses	3,385.59	266,500.00	269,885.59	257,532.21	10,044.89	2,308.49
Municipal Building Maintenance	0.00	9,900.00	9,900.00	8,774.23	0.00	1,125.77
Tailgate Conveyor	7,400.00	0.00	7,400.00	0.00	0.00	7,400.00
DPW Loader	0.00	144,900.00	144,900.00	144,900.00	0.00	0.00
DPW Utility Trailer	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00
DPW Crack Sealing Machine	0.00	40,000.00	40,000.00	39,900.00	0.00	100.00
TOTAL STREETS AND PARKS	11,135.59	917,373.00	928,508.59	894,606.32	22,044.89	11,857.38
Snow Removal Salaries	0.00	58,148.00	58,148.00	58,147.01	0.00	0.99
Snow Removal Expenses	0.00	408,852.00	408,852.00	408,439.52	0.00	412.48
TOTAL SNOW REMOVAL	0.00	467,000.00	467,000.00	466,586.53	0.00	413.47
Street Lighting	0.00	64,169.00	64,169.00	64,168.80	0.00	0.20
TOTAL STREET LIGHTING	0.00	64,169.00	64,169.00	64,168.80	0.00	0.20
Trash Removal and Tipping Fees	3,226.08	387,167.00	390,393.08	376,545.05	3,702.85	10,145.18
Lanfill Monitoring	2,027.50	9,400.00	11,427.50	6,012.50	4,075.00	1,340.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Lanfill Monitoring Wells	0.00	30,500.00	30,500.00	0.00	30,500.00	0.00
TOTAL TRASH REMOVAL & TIPPING	5,253.58	427,067.00	432,320.58	382,557.55	38,277.85	11,485.18
Cemetery Salaries	0.00	60,890.00	60,890.00	60,890.00	0.00	0.00
Cemetery Mower	0.00	18,000.00	18,000.00	14,005.90	0.00	3,994.10
Cemetery Repairs	27,350.00	0.00	27,350.00	27,000.00	350.00	0.00
Cemetery Improvements	8,538.80	0.00	8,538.80	8,538.80	0.00	0.00
Cemetery Truck w/plow	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00
Cemetery Repairs	0.00	3,994.00	3,994.00	3,994.00	0.00	0.00
TOTAL CEMETERY	35,888.80	142,884.00	178,772.80	114,428.70	60,350.00	3,994.10
TOTAL PUBLIC WORKS	52,277.97	2,018,493.00	2,070,770.97	1,922,347.90	120,672.74	27,750.33
Board of Health Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Board of Health Expenses	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BOARD OF HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
Council on Aging Salaries	0.00	56,251.00	56,251.00	53,491.90	0.00	2,759.10
Council on Aging Expenses	226.20	40,330.00	40,556.20	40,556.05	0.00	0.15
Senior Center Conceptual Plan	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
TOTAL COUNCIL ON AGING	10,226.20	96,581.00	106,807.20	104,047.95	0.00	2,759.25
Veteran's Services Salary	0.00	1.00	1.00	0.00	0.00	1.00
Veteran's Services Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Veteran's Benefits	0.00	98,048.00	98,048.00	84,265.16	0.00	13,782.84
TOTAL VETERANS SERVICES	0.00	98,049.00	98,049.00	84,265.16	0.00	13,783.84
TOTAL HUMAN SERVICES	10,226.20	194,630.00	204,856.20	188,313.11	0.00	16,543.09
Library Salaries	0.00	246,623.00	246,623.00	246,622.32	0.00	0.68
Library Expenses	0.00	127,900.00	127,900.00	127,457.86	0.00	442.14
Municipal Building Maintenance	0.00	9,900.00	9,900.00	8,107.70	1,742.00	50.30
Library Carpet Replacement	93,000.00	0.00	93,000.00	91,414.57	0.00	1,585.43
TOTAL LIBRARY	93,000.00	384,423.00	477,423.00	473,602.45	1,742.00	2,078.55

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Recreation Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Roof Repairs- Goodale	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION	0.00	0.00	0.00	0.00	0.00	0.00
Parks Maintenance	5,000.00	10,000.00	15,000.00	5,000.00	10,000.00	0.00
Parks - Storage Units (2)	900.00	0.00	900.00	0.00	900.00	0.00
TOTAL PARKS	5,900.00	10,000.00	15,900.00	5,000.00	10,900.00	0.00
Arts Council Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER CULTURE AND RECREATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CULTURE AND RECREATION	98,900.00	394,423.00	493,323.00	478,602.45	12,642.00	2,078.55
<i>Maturing Debt-Principal</i>	0.00	1,120,051.00	1,120,051.00	1,120,050.99	0.00	0.01
<i>Maturing Debt-Interest</i>	0.00	39,552.00	39,552.00	39,375.16	0.00	176.84
<i>Interest on Temporary Loans</i>	0.00	14,533.00	14,533.00	13,256.79	0.00	1,276.21
TOTAL DEBT SERVICE	0.00	1,174,136.00	1,174,136.00	1,172,682.94	0.00	1,453.06
RMV Non-Renewal Surcharges	0.00	6,020.00	6,020.00	4,920.00	0.00	1,100.00
Air Pollution Control Districts	0.00	2,265.00	2,265.00	2,265.00	0.00	0.00
Regional Transit Authority	0.00	65,953.00	65,953.00	65,953.00	0.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Assessment	0.00	46.00	46.00	1,525.00	0.00	(1,479.00)
Charter School/School Choice Assessment	0.00	393,800.00	393,800.00	464,444.00	0.00	(70,644.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,740.00	1,740.00	1,736.76	0.00	3.24
Wachusett Earth Day Collaborative	0.00	4,007.00	4,007.00	4,006.60	0.00	0.40
TOTAL INTERGOVERNMENTAL	0.00	473,831.00	473,831.00	544,850.36	0.00	(71,019.36)
<i>County Retirement Assessment</i>	0.00	996,414.00	996,414.00	996,413.00	0.00	1.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2017

	<i>Beginning Encumbrance</i>	<i>Fiscal 2017 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Workers Compensation Insurance	0.00	56,000.00	56,000.00	56,000.00	0.00	0.00
Unemployment Compensation	0.00	27,500.00	27,500.00	20,827.94	536.00	6,136.06
Group Health Insurance Premiums	64.04	2,900,000.00	2,900,064.04	2,877,804.53	1,020.41	21,239.10
Health Insurance Premiums (OPEB)	0.00	0.00	0.00	0.00	0.00	0.00
Group Life Insurance Premium	0.00	13,000.00	13,000.00	10,908.00	0.00	2,092.00
Medicare-Town's Share	0.00	186,000.00	186,000.00	183,527.45	0.00	2,472.55
General Insurance	0.00	170,000.00	170,000.00	169,851.63	0.00	148.37
General Insurance Prior Year Bill	0.00	1,952.00	1,952.00	1,952.00	0.00	0.00
Self-Insurance Deductible Expenses	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00
TOTAL EMPLOYEE BENEFITS	64.04	4,353,866.00	4,353,930.04	4,317,284.55	1,556.41	35,089.08
GRAND TOTALS	507,895.30	23,771,065.00	24,278,960.30	23,458,413.82	631,377.66	189,168.82
ESCO Lease	0.00	210,312.00	210,312.00	210,228.65	0.00	83.35
Transfer to Special Revenue	0.00	0.00	0.00	7,339.53	0.00	(7,339.53)
Transfer to Stabilization Fund	0.00	11,000.00	11,000.00	11,000.00	0.00	0.00
Transfer to Capital Investment Trust	0.00	180,584.00	180,584.00	183,045.61	0.00	(2,461.61)
Transfer to Unemployment Trust	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	196,584.00	196,584.00	206,385.14	0.00	(9,801.14)