

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2018

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General	Special Revenue	Capital Projects	Sewer Enterprise	Trust and Agency	General Long Term Debt	(Memorandum Only)
<u>ASSETS:</u>							
Cash and Investments	3,220,729.49	\$ 3,166,492.85	\$ 240,585.40	\$ 4,228,772.62	\$ 11,080,353.32		\$ 21,936,933.68
Receivables:							
Personal Property Taxes	15,701.51						15,701.51
Real Estate Taxes	174,883.93						174,883.93
Less Allowance for Abatements	(299,555.29)						(299,555.29)
Tax Liens	90,581.88			9,570.37			100,152.25
Excise Taxes	125,568.79						125,568.79
Departmental and Other	16,278.56	450,052.11		80,195.90	20,044.43		566,571.00
Unapportioned Betterments				2,544,565.86			2,544,565.86
Apportioned Betterments				8,265.84			8,265.84
Connection Loans Not Yet Assessed							-
Intergovernmental	13,445.00	168,693.14	375,665.86				557,804.00
Due from Other Funds					-		-
Prepaid Expenses	-	-					-
Amounts to be Provided				5,344,425.59		9,965,501.10	15,309,926.69
Total Assets	\$ 3,357,633.87	\$ 3,785,238.10	\$ 616,251.26	\$ 12,215,796.18	\$ 11,100,397.75	\$ 9,965,501.10	\$ 41,040,818.26
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 669,585.37	\$ 67,335.39	\$ 193,190.72	\$ 9,451.45	\$ 17,669.19		\$ 957,232.12
Accrued Payroll and Withholdings	326,979.13	2,197.39		1,363.35	2,741.00		333,280.87
Due to Other Funds	-						-
Deferred Revenue:							
Property Taxes	(108,969.85)						(108,969.85)
Tax Liens	90,581.88			9,570.37			100,152.25
Excise Taxes	125,568.79						125,568.79
Utility Charges				80,195.90			80,195.90
Other		449,627.11		2,552,831.70	9,229.93		3,011,688.74
Other Liabilities	26,768.43	-			7,858,051.62		7,884,820.05
Notes Payable		-	1,100,000.00				1,100,000.00
Capital Lease Payable						2,556,889.09	2,556,889.09
Bonds Payable				5,344,425.59		7,408,612.01	12,753,037.60
Total Liabilities	1,130,513.75	519,159.89	1,293,190.72	7,997,838.36	7,887,691.74	9,965,501.10	28,793,895.56
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				977,687.24			977,687.24
Retained Earnings - Capital Reserve				222,069.56			222,069.56
Retained Earnings - Betterments/Debt				2,207,231.93			2,207,231.93
Reserved for Endowments					515,161.59		515,161.59
Reserved for Encumbrances	856,584.23	1,995,171.31	(676,939.46)	124,535.09	-		2,299,351.17
Reserved for Petty Cash	535.00						535.00
Designated for Debt Service	-	-					-
Designated for Future Years Expenditures	241,300.00	386,100.00		686,434.00	18,000.00		1,331,834.00
Undesignated - deficits	-						-
Undesignated	1,128,700.89	884,806.90			2,679,544.42		4,693,052.21
Total Fund Balances	2,227,120.12	3,266,078.21	(676,939.46)	4,217,957.82	3,212,706.01	-	12,246,922.70
Total Liabilities and Fund Balances	\$ 3,357,633.87	\$ 3,785,238.10	\$ 616,251.26	\$ 12,215,796.18	\$ 11,100,397.75	\$ 9,965,501.10	\$ 41,040,818.26

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2018

	General Fund	Special Revenue Funds	Capital Projects Fund	Sewer Enterprise Fund	Trust Funds	Total (Memorandum Only)
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	1,165,364.77					1,165,364.77
Real Estate	15,687,209.43					15,687,209.43
Tax Liens	31,902.00					31,902.00
Intergovernmental	3,902,340.42	1,502,925.47	645,077.12	235,436.75		6,285,779.76
Local Estimated Receipts:						
Motor Vehicle Excise	1,160,136.99					1,160,136.99
Other Excise	185,128.18					
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	268,108.44	1,066,461.35		397,073.13		1,731,642.92
Investment Income	20,961.25	3,776.38		21,458.65	19,683.01	65,879.29
Miscellaneous	311,313.46	310,282.91				621,596.37
User Charges	143,800.00			1,231,062.19		1,374,862.19
Contributions and Donations		0.00			128,115.48	128,115.48
TOTAL REVENUES	23,559,846.53	2,883,446.11	645,077.12	1,885,030.72	147,798.49	28,936,070.79
	24,347,396.53					
<u>EXPENDITURES:</u>						
General Government	1,130,121.69	90,974.69	0.00		0.00	1,221,096.38
Public Safety	2,608,366.38	15,680.39	2,866,476.99		0.00	5,490,523.76
Education	11,684,089.54	2,014,466.51	0.00		182,648.07	13,881,204.12
Public Works	1,738,934.63	48,693.28	616,185.62	1,294,244.78	4,050.00	3,702,108.31
Human Services	166,840.87	99,060.67	793,018.45			1,058,919.99
Culture and Recreation	407,952.20	49,918.96			125.00	457,996.16
Debt Service	455,337.84	0.00		583,135.20		1,038,473.04
Intergovernmental	390,385.22					390,385.22
ESCO Lease	217,070.81					217,070.81
Employee Benefits and Insurance	4,551,599.07				0.00	4,551,599.07
TOTAL EXPENDITURES	23,350,698.25	2,318,794.50	4,275,681.06	1,877,379.98	186,823.07	32,009,376.86
REVENUES OVER/(UNDER) EXPENDITURES	209,148.28	564,651.61	(3,630,603.94)	7,650.74	(39,024.58)	(3,073,306.07)
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)			420,000.00			420,000.00
Bond Proceeds			5,540,000.00			5,540,000.00
Operating Transfers In	787,550.00	22,807.74	396,960.00		301,912.14	1,509,229.88
Operating Transfers Out	(711,804.14)	(737,425.74)			(60,000.00)	(1,509,229.88)
TOTAL OTHER FINANCING SOURCES/(USES)	75,745.86	(714,618.00)	6,356,960.00	0.00	241,912.14	5,960,000.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	284,894.14	(149,966.39)	2,726,356.06	7,650.74	202,887.56	3,071,822.11
Fund Balances - July 1, 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
Fund Balances - June 30, 2018	2,227,120.12	3,266,078.21	(676,939.46)	4,217,957.82	3,212,706.01	12,246,922.70

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2018

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,165,364.77	1,163,694.90	1,669.87	
Real Estate	15,687,209.43	15,848,297.71	(161,088.28)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	31,902.00	0.00	31,902.00	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(193,016.61)	(193,016.61)	0.00	
<u>Total Property Taxes</u>	16,691,459.59	16,818,976.00	(127,516.41)	99.24%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	2,982,885.00	2,982,885.00	0.00	
School Building Assistance	0.00	0.00	0.00	
Charter Tuition/Facility Reimb	8,213.00	12,502.00	(4,289.00)	
General State Governmental Aid	795,966.00	795,966.00	0.00	
Other Intergovernmental	115,276.42	96,974.00	18,302.42	
<u>Total Intergovernmental</u>	3,902,340.42	3,888,327.00	14,013.42	100.36%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,160,136.99	995,000.00	165,136.99	
Other Excises	185,128.18	177,000.00	8,128.18	
Payments in Lieu of Taxes	683,581.59	670,000.00	13,581.59	
Penalties/Interest on Taxes	73,308.75	70,000.00	3,308.75	
Pay As You Throw Program	143,800.00	135,000.00	8,800.00	
Departmental Fees	51,154.66	50,000.00	1,154.66	
Licenses and Permits	143,645.03	175,000.00	(31,354.97)	
Investment Income	20,961.25	5,000.00	15,961.25	
Fines and Forfeits	31,962.41	30,000.00	1,962.41	
Other Local Receipts	279,351.05	175,000.00	104,351.05	
<u>Total Local Estimated Receipts</u>	2,773,029.91	2,482,000.00	291,029.91	111.73%
TOTAL REVENUES	23,366,829.92	23,189,303.00	177,526.92	100.77%
EXPENDITURES:				
General Government	1,119,276.08	1,251,783.00	132,506.92	89.41%
Public Safety	2,860,529.24	2,893,056.00	32,526.76	98.88%
Education	11,687,429.82	11,690,750.00	3,320.18	99.97%
Public Works	1,711,580.83	1,736,844.00	25,263.17	98.55%
Human Services	167,122.29	191,524.00	24,401.71	87.26%
Culture and Recreation	434,221.80	434,223.00	1.20	100.00%
Debt Service	852,297.84	854,590.00	2,292.16	99.73%
Intergovernmental	390,385.22	474,542.00	84,156.78	82.27%
Employee Benefits and Insurance	4,551,735.48	4,647,086.00	95,350.52	97.95%
ESCO Lease	217,070.81	217,071.00	0.19	4.67%
TOTAL EXPENDITURES	23,991,649.41	24,391,469.00	399,819.59	98.36%
REVENUES OVER/(UNDER) EXPENDITURES	(624,819.49)	(1,202,166.00)	577,346.51	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	787,550.00	787,550.00	0.00	100.00%
Operating Transfers Out	(314,844.14)	(289,500.00)	(25,344.14)	108.75%
Bond Proceeds	0.00	0.00	0.00	
Other	704,116.00	704,116.00	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	1,176,821.86	1,202,166.00	(25,344.14)	97.89%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	552,002.37	0.00	552,002.37	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2018

	20 Town <u>Grants</u>	21 School <u>Grants</u>	22 School <u>Lunch</u>	23 Receipts <u>Reserved</u>	24 Town <u>Revolving</u>	25 School <u>Revolving</u>	26 Community <u>Preservation</u>	27 Septic Repair <u>Program</u>	28 Other <u>SRF</u>	Totals (Memorandum Only)
<u>ASSETS:</u>										
Cash and Investments	\$94,627.19	(\$87,271.60)	\$61,829.65	\$583,815.34	\$224,386.05	\$863,689.58	\$1,194,509.56	\$117,675.41	\$113,231.67	\$3,166,492.85
Receivables:										
Departmental and Other	425.00			445,653.89			2,205.67			448,284.56
Due from Homeowners								1,767.55		1,767.55
Due from Other Governments	447.73	28,187.89	21,516.32		2,396.20	116,145.00				168,693.14
Due from Other Funds										0.00
Prepaid Expenses										0.00
Total Assets	\$95,499.92	(\$59,083.71)	\$83,345.97	\$1,029,469.23	\$226,782.25	\$979,834.58	\$1,196,715.23	\$119,442.96	\$113,231.67	\$3,785,238.10
<u>LIABILITIES AND FUND BALANCES:</u>										
<u>Liabilities:</u>										
Warrants and Accounts Payable	10,767.18	3,437.47	1,581.98		5,209.44	39,900.59	2,788.75		3,649.98	67,335.39
Accrued Payroll and Withholdings	760.00				1,297.41				139.98	2,197.39
Due to Other Funds										0.00
Deferred Revenue				445,653.89			2,205.67	1,767.55		449,627.11
Other Liabilities										0.00
Notes Payable										0.00
Total Liabilities	11,527.18	3,437.47	1,581.98	445,653.89	6,506.85	39,900.59	4,994.42	1,767.55	3,789.96	519,159.89
<u>Fund Balances:</u>										
Reserved for Expenditures	83,972.74	(62,521.18)	81,763.99	197,715.34	220,275.40	939,933.99	306,913.91	117,675.41	109,441.71	1,995,171.31
Designated for Deficits										0.00
Designated for Future Years Expenditures				386,100.00						386,100.00
Undesignated							884,806.90			884,806.90
Total Fund Balances	83,972.74	(62,521.18)	81,763.99	583,815.34	220,275.40	939,933.99	1,191,720.81	117,675.41	109,441.71	3,266,078.21
Total Liabilities and Fund Balances	\$95,499.92	-\$59,083.71	\$83,345.97	\$1,029,469.23	\$226,782.25	\$979,834.58	\$1,196,715.23	\$119,442.96	\$113,231.67	\$3,785,238.10

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2018

	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	69,517.72	250,306.89	105,870.86			1,042,654.00	34,576.00			1,502,925.47
Local Estimated Receipts:										
Charges for Services			142,026.26	530,245.31	136,841.65	257,348.13				1,066,461.35
Investment Income	162.17		179.80		124.21		3,232.76	0.00	77.44	3,776.38
Miscellaneous					30,375.64	17,231.16	215,009.83	1,017.72	46,648.56	310,282.91
Contributions and Donations										0.00
TOTAL REVENUES	69,679.89	250,306.89	248,076.92	530,245.31	167,341.50	1,317,233.29	252,818.59	1,017.72	46,726.00	2,883,446.11
<u>EXPENDITURES:</u>										
General Government					54,993.79		31,592.50		4,388.40	90,974.69
Public Safety	11,526.11				1,279.00				2,875.28	15,680.39
Education		336,229.25	251,887.26			1,426,350.00				2,014,466.51
Public Works	14,922.00				33,771.28					48,693.28
Human Services	18,382.00				75,223.63				5,455.04	99,060.67
Culture and Recreation	6,313.59				16,233.99				27,371.38	49,918.96
Debt Service										0.00
TOTAL EXPENDITURES	51,143.70	336,229.25	251,887.26	0.00	181,501.69	1,426,350.00	31,592.50	0.00	40,090.10	2,318,794.50
REVENUES OVER/(UNDER) EXPENDITURES	18,536.19	(85,922.36)	(3,810.34)	530,245.31	(14,160.19)	(109,116.71)	221,226.09	1,017.72	6,635.90	564,651.61
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In		9,875.74		12,176.95	755.05					22,807.74
Operating Transfers (Out)				(722,550.00)	(5,000.00)	(9,875.74)				(737,425.74)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	9,875.74	0.00	(710,373.05)	(4,244.95)	(9,875.74)	0.00	0.00	0.00	(714,618.00)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	18,536.19	(76,046.62)	(3,810.34)	(180,127.74)	(18,405.14)	(118,992.45)	221,226.09	1,017.72	6,635.90	(149,966.39)
Fund Balances - July 1, 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
Fund Balances - June 30, 2018	83,972.74	(62,521.18)	81,763.99	583,815.34	220,275.40	939,933.99	1,191,720.81	117,675.41	109,441.71	3,266,078.21

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2018

	Shrewsbury/ Hartwell Sewers	Drainage/Roadway Improvements	Town Hall Acquisition/Renovation	Police Station Design/Construction	Senior Center Design/Construction	Highway Improvements	Totals (Memorandum Only)
<u>ASSETS:</u>							
Cash and Investments	17,402.79	16,987.91	0.00	56,718.96	490,367.27	(\$340,891.53)	\$240,585.40
Receivables:							
Departmental and Other							0.00
Due from Homeowners							0.00
Due from Commonwealth of Mass						375,665.86	375,665.86
Due from Other Funds							0.00
Total Assets	\$17,402.79	\$16,987.91	\$0.00	\$56,718.96	\$490,367.27	\$34,774.33	\$616,251.26
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable				9,805.00	183,385.72		193,190.72
Accrued Payroll and Withholdings							0.00
Due to Other Funds							0.00
Deferred Revenue:							
Other							0.00
Other Liabilities							0.00
Notes Payable					1,100,000.00		1,100,000.00
Total Liabilities	0.00	0.00	0.00	9,805.00	1,283,385.72	0.00	1,293,190.72
<u>Fund Balances:</u>							
Reserved for Expenditures	17,402.79	16,987.91	0.00	46,913.96	(793,018.45)		(711,713.79)
Designated for Deficits							0.00
Designated for Future Years Expenditures							0.00
Undesignated						34,774.33	34,774.33
Total Fund Balances	17,402.79	16,987.91	0.00	46,913.96	(793,018.45)	34,774.33	(676,939.46)
Total Liabilities and Fund Balances	\$17,402.79	\$16,987.91	\$0.00	\$56,718.96	\$490,367.27	\$34,774.33	\$616,251.26

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2018

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Town Hall Acquisition/Renovation</u>	<u>Police Station Design/Construction</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>							
Intergovernmental						645,077.12	645,077.12
Investment Income							0.00
Contributions and Donations							0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	645,077.12	645,077.12
<u>EXPENDITURES:</u>							
General Government			0.00				0.00
Public Safety				2,866,476.99			2,866,476.99
Education							0.00
Public Works						616,185.62	616,185.62
Human Services					793,018.45		793,018.45
Culture and Recreation							0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	2,866,476.99	793,018.45	616,185.62	4,275,681.06
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(2,866,476.99)	(793,018.45)	28,891.50	(3,630,603.94)
<u>OTHER FINANCING SOURCES/(USES):</u>							
Bond Proceeds			770,000.00	4,770,000.00			5,540,000.00
Other Financing Sources/(Uses)			90,000.00	330,000.00			420,000.00
Operating Transfers In/(Out)			310,500.00	86,460.00			396,960.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	1,170,500.00	5,186,460.00	0.00	0.00	6,356,960.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	1,170,500.00	2,319,983.01	(793,018.45)	28,891.50	2,726,356.06
Fund Balances - July 1, 2017	17,402.79	16,987.91	(1,170,500.00)	(2,273,069.05)	0.00	5,882.83	(3,403,295.52)
Fund Balances - June 30, 2018	17,402.79	16,987.91	0.00	46,913.96	(793,018.45)	34,774.33	(676,939.46)

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2018

	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>	<u>Scholarships</u>	<u>Unemployment Compensation</u>	<u>Stabilization</u>	<u>Capital Investment</u>	<u>Affordable Housing</u>	<u>Agency</u>	
<u>ASSETS:</u>									
Cash and Investments	\$515,161.59	\$460,692.90	\$165,303.82	\$86,353.53	\$1,276,119.49	\$652,222.06	\$61,462.06	\$7,863,037.87	\$11,080,353.32
Receivables:									
Departmental and Other								20,044.43	20,044.43
Due from Other Funds									0.00
<u>Total Assets</u>	<u>\$515,161.59</u>	<u>\$460,692.90</u>	<u>\$165,303.82</u>	<u>\$86,353.53</u>	<u>\$1,276,119.49</u>	<u>\$652,222.06</u>	<u>\$61,462.06</u>	<u>\$7,883,082.30</u>	<u>\$11,100,397.75</u>
<u>LIABILITIES AND FUND BALANCES:</u>									
<u>Liabilities:</u>									
Warrants and Accounts Payable		4,609.44						13,059.75	\$17,669.19
Accrued Payroll & Withholdings								2,741.00	2,741.00
Due to Other Funds									0.00
Deferred Revenue								9,229.93	9,229.93
Other Liabilities								7,858,051.62	7,858,051.62
<u>Total Liabilities</u>	<u>0.00</u>	<u>4,609.44</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,883,082.30</u>	<u>7,887,691.74</u>
<u>Fund Balances:</u>									
Reserved for Endowments	\$515,161.59								515,161.59
Reserved for Expenditures									0.00
Designated for Future Years Expenditures		18,000.00							18,000.00
Undesignated		438,083.46	165,303.82	86,353.53	1,276,119.49	652,222.06	61,462.06		2,679,544.42
<u>Total Fund Balances</u>	<u>515,161.59</u>	<u>456,083.46</u>	<u>165,303.82</u>	<u>86,353.53</u>	<u>1,276,119.49</u>	<u>652,222.06</u>	<u>61,462.06</u>	<u>0.00</u>	<u>3,212,706.01</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$515,161.59</u>	<u>\$460,692.90</u>	<u>\$165,303.82</u>	<u>\$86,353.53</u>	<u>\$1,276,119.49</u>	<u>\$652,222.06</u>	<u>\$61,462.06</u>	<u>\$7,883,082.30</u>	<u>\$11,100,397.75</u>

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2018

	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Totals (Memorandum Only)
	<u>Non-Expendable</u>	<u>Expendable</u>	<u>Scholarships</u>	<u>Unemployment Compensation</u>	<u>Stabilization</u>	<u>Capital Investment</u>	<u>Affordable Housing</u>	
<u>REVENUES:</u>								
Investment Income		6,229.98	1,202.83	545.67	7,951.92	3,569.22	183.39	19,683.01
Contributions and Donations	5,800.00	117,528.00	4,787.48					128,115.48
TOTAL REVENUES	<u>\$5,800.00</u>	<u>\$123,757.98</u>	<u>\$5,990.31</u>	<u>\$545.67</u>	<u>\$7,951.92</u>	<u>\$3,569.22</u>	<u>\$183.39</u>	<u>\$147,798.49</u>
<u>EXPENDITURES:</u>								
General Government								0.00
Public Safety								0.00
Education		151,948.07	30,700.00					182,648.07
Public Works		4,050.00						4,050.00
Culture and Recreation		125.00						125.00
Employee Benefits								0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>156,123.07</u>	<u>30,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>186,823.07</u>
REVENUES OVER/(UNDER) EXPENDITURES	5,800.00	(32,365.09)	(24,709.69)	545.67	7,951.92	3,569.22	183.39	(39,024.58)
<u>OTHER FINANCING SOURCES/(USES):</u>								
Operating Transfers In					100,000.00	201,912.14		301,912.14
Operating Transfers (Out)		(18,000.00)				(42,000.00)		(60,000.00)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	(18,000.00)	0.00	0.00	100,000.00	159,912.14	0.00	241,912.14
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	5,800.00	(50,365.09)	(24,709.69)	545.67	107,951.92	163,481.36	183.39	202,887.56
Fund Balances - July 1, 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>
Fund Balances - June 30, 2018	<u><u>\$515,161.59</u></u>	<u><u>\$456,083.46</u></u>	<u><u>\$165,303.82</u></u>	<u><u>\$86,353.53</u></u>	<u><u>\$1,276,119.49</u></u>	<u><u>\$652,222.06</u></u>	<u><u>\$61,462.06</u></u>	<u><u>\$3,212,706.01</u></u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2018

	<i>Beginning Encumbrance</i>	<i>Fiscal 2018 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	6,050.00	6,050.00	5,271.43	180.00	598.57
<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	6,055.00	9,185.34	5,271.43	3,310.34	603.57
Town Administrator Salaries	0.00	177,083.00	177,083.00	177,082.92	0.00	0.08
Town Administrator Expenses	0.00	4,800.00	4,800.00	3,545.69	0.00	1,254.31
Elder Community Service Program	15,187.76	15,000.00	30,187.76	15,183.00	15,004.76	0.00
Economic Development Task Force	715.00	0.00	715.00	0.00	715.00	0.00
Update Open Space/Recreation Plan	6,500.00	0.00	6,500.00	6,130.00	370.00	0.00
TOTAL TOWN ADMINISTRATOR	22,402.76	196,883.00	219,285.76	201,941.61	16,089.76	1,254.39
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	21,531.00	21,531.00	0.00	0.00	21,531.00
TOTAL FINANCE COMMITTEE	0.00	21,531.00	21,531.00	0.00	0.00	21,531.00
Town Accountant Salary and Wages	0.00	128,797.00	128,797.00	124,182.34	0.00	4,614.66
Town Accountant Expenses	404.45	27,850.00	28,254.45	17,607.73	402.71	10,244.01
TOTAL TOWN ACCOUNTANT	404.45	156,647.00	157,051.45	141,790.07	402.71	14,858.67
<i>Town Audit</i>	0.00	33,900.00	33,900.00	23,900.00	10,000.00	0.00
TOTAL TOWN AUDIT	0.00	33,900.00	33,900.00	23,900.00	10,000.00	0.00
Assessor's Salaries	0.00	26,410.00	26,410.00	22,637.78	0.00	3,772.22
Assessor's Expenses	10.00	70,775.00	70,785.00	68,243.09	35.00	2,506.91
Real Estate Inspections	0.00	0.00	0.00	0.00	0.00	0.00
Personal Property Inspections	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSESSORS	10.00	97,185.00	97,195.00	90,880.87	35.00	6,279.13
Treasurer/Collector Salaries	0.00	153,499.00	153,499.00	153,033.77	0.00	465.23
Treasurer/Collector Expenses	805.00	57,800.00	58,605.00	39,641.56	556.00	18,407.44
<i>Tax Title Expense</i>	2,743.26	0.00	2,743.26	0.00	2,743.26	0.00
TOTAL TREASURER/COLLECTOR	3,548.26	211,299.00	214,847.26	192,675.33	3,299.26	18,872.67
Town Counsel	0.00	80,000.00	80,000.00	60,424.51	9,257.92	10,317.57
TOTAL TOWN COUNSEL	0.00	80,000.00	80,000.00	60,424.51	9,257.92	10,317.57
Computer Expenses	0.00	108,515.00	108,515.00	106,924.03	0.00	1,590.97
Computer Capital Outlay	0.00	7,000.00	7,000.00	6,100.15	0.00	899.85
Server - Town Hall	14,000.00	0.00	14,000.00	14,000.00	0.00	0.00
TOTAL DATA PROCESSING	14,000.00	115,515.00	129,515.00	127,024.18	0.00	2,490.82

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2018

	<i>Beginning Encumbrance</i>	<i>Fiscal 2018 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Town Clerk Salaries	0.00	83,282.00	83,282.00	59,514.78	0.00	23,767.22
Town Clerk Expenses	0.00	2,350.00	2,350.00	2,314.26	0.00	35.74
TOTAL TOWN CLERK	0.00	85,632.00	85,632.00	61,829.04	0.00	23,802.96
Elections Salaries	0.00	13,260.00	13,260.00	4,574.32	0.00	8,685.68
Elections Expenses	1,263.00	15,550.00	16,813.00	11,119.14	0.00	5,693.86
TOTAL ELECTIONS & REGISTRATIONS	1,263.00	28,810.00	30,073.00	15,693.46	0.00	14,379.54
Conservation Commission Salaries	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
Planning Board Salaries	0.00	3,298.00	3,298.00	3,298.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	3,298.00	3,298.00	3,298.00	0.00	0.00
Zoning Board Wages	0.00	2,000.00	2,000.00	1,777.77	0.00	222.23
TOTAL ZONING BOARD	0.00	2,000.00	2,000.00	1,777.77	0.00	222.23
Public Safety H.Q. Expenses	1,305.28	38,500.00	39,805.28	39,154.10	79.32	571.86
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
Public Safety HQ Asbestos Remediation	40,000.00	0.00	40,000.00	18,790.65	21,209.35	0.00
Safety Complex Improvements	140.92	0.00	140.92	140.92	0.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	41,446.20	48,400.00	89,846.20	67,985.67	21,288.67	571.86
Town Hall Salaries	0.00	13,327.00	13,327.00	12,561.16	0.00	765.84
Town Hall Expenses	1,052.70	49,400.00	50,452.70	45,947.29	113.47	4,391.94
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,899.57	0.00	0.43
Town Hall Lawn Sprinkler	0.00	3,600.00	3,600.00	300.00	3,300.00	0.00
TOTAL TOWN HALL	1,052.70	76,227.00	77,279.70	68,708.02	3,413.47	5,158.21
Print Town Report	0.00	800.00	800.00	513.65	0.00	286.35
TOTAL PRINT TOWN REPORT	0.00	800.00	800.00	513.65	0.00	286.35
WBPA Salaries	0.00	41,838.00	41,838.00	39,243.59	0.00	2,594.41
WBPA Expenses	0.00	13,712.00	13,712.00	4,479.46	0.00	9,232.54
WBPA Equipment	0.00	30,000.00	30,000.00	20,685.03	9,314.97	0.00
TOTAL WBPA	0.00	85,550.00	85,550.00	64,408.08	9,314.97	11,826.95
TOTAL GENERAL GOVERNMENT	87,257.71	1,251,783.00	1,339,040.71	1,130,121.69	76,412.10	132,506.92
Police Salaries	0.00	1,403,985.00	1,403,985.00	1,393,282.50	0.00	10,702.50
Police Expenses	4,929.23	87,772.00	92,701.23	89,623.28	3,078.17	(0.22)
Police Capital Outlay	550.00	47,871.00	48,421.00	48,420.80	0.00	0.20
Police Station Repairs & Maint	0.00	3,500.00	3,500.00	3,485.00	15.00	0.00
Police Promotion Assessment	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00
Police Retirement	6,200.00	-	6,200.00	6,193.80	0.00	6.20
Communications Capital	48,233.85	0.00	48,233.85	35,821.71	0.00	12,412.14
TOTAL POLICE	59,913.08	1,549,128.00	1,609,041.08	1,576,827.09	9,093.17	23,120.82

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2018

	<i>Beginning Encumbrance</i>	<i>Fiscal 2018 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Fire Salaries	0.00	635,479.00	635,479.00	625,931.79	0.00	9,547.21
Fire Expenses	2,162.62	112,119.00	114,281.62	110,123.53	1,651.67	2,506.42
Fire Capital Outlay	2,196.81	0.00	2,196.81	2,196.81	0.00	0.00
Communications Replacement	53,745.85	0.00	53,745.85	3,899.51	49,846.34	0.00
Ambulance Replacement	0.00	295,000.00	295,000.00	0.00	295,000.00	0.00
Fire Alarm Decommissioning	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00
TOTAL FIRE	58,105.28	1,047,598.00	1,105,703.28	742,151.64	351,498.01	12,053.63
Communications Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Communications Expenses	219.04	174,810.00	175,029.04	173,650.87	714.71	663.46
Training on Regional Software	3,637.56	0.00	3,637.56	3,323.97	0.00	313.59
TOTAL PUBLIC SAFETY COMMUNICATIONS	3,856.60	174,810.00	178,666.60	176,974.84	714.71	977.05
Building Inspector Salaries	0.00	92,045.00	92,045.00	91,413.63	0.00	631.37
Building Inspector Expenses	0.00	5,730.26	5,730.26	5,261.88	0.00	468.38
Building Inspector p/y Bill		19.74	19.74	19.74	0.00	0.00
TOTAL BUILDING INSPECTOR	0.00	97,795.00	97,795.00	96,695.25	0.00	1,099.75
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
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	15,000.00	15,000.00	8,711.82	0.00	6,288.18
Animal Control Expenses	0.00	1,950.00	1,950.00	255.74	0.00	1,694.26
TOTAL ANIMAL CONTROL	0.00	16,950.00	16,950.00	8,967.56	0.00	7,982.44
TOTAL PUBLIC SAFETY	121,874.96	2,893,056.00	3,014,930.96	2,608,366.38	361,305.89	45,258.69
Education-Expenses	245,373.84	11,690,750.00	11,936,123.84	11,642,089.54	285,250.72	8,783.58
MS/HS Generator	42,000.00	0.00	42,000.00	42,000.00	0.00	0.00
TOTAL EDUCATION	287,373.84	11,690,750.00	11,978,123.84	11,684,089.54	285,250.72	8,783.58
DPW Salaries	0.00	446,464.00	446,464.00	444,411.43	0.00	2,052.57
DPW Expenses	10,044.89	273,000.00	283,044.89	279,184.73	241.64	3,618.52
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,145.38	0.00	754.62
DPW Utility Trailer	12,000.00	0.00	12,000.00	11,862.68	0.00	137.32
Pickup Truck	0.00	42,000.00	42,000.00	0.00	42,000.00	0.00
Parks Mower	0.00	16,000.00	16,000.00	15,298.00	0.00	702.00
DPW Garage Lift	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00
TOTAL STREETS AND PARKS	22,044.89	795,364.00	817,408.89	759,902.22	50,241.64	7,265.03
Snow Removal Salaries	0.00	57,283.00	57,283.00	57,282.48	0.00	0.52
Snow Removal Expenses	0.00	297,281.00	297,281.00	297,280.16	0.00	0.84
TOTAL SNOW REMOVAL	0.00	354,564.00	354,564.00	354,562.64	0.00	1.36

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2018

	<i>Beginning Encumbrance</i>	<i>Fiscal 2018 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Street Lighting	0.00	64,169.00	64,169.00	63,614.84	0.00	554.16
TOTAL STREET LIGHTING	0.00	64,169.00	64,169.00	63,614.84	0.00	554.16
Trash Removal and Tipping Fees	3,702.85	400,700.00	404,402.85	388,204.81	1,994.26	14,203.78
Lanfill Monitoring	4,075.00	0.00	4,075.00	4,075.00	0.00	0.00
Lanfill Monitoring Wells	30,500.00	34,000.00	64,500.00	28,793.00	35,707.00	0.00
TOTAL TRASH REMOVAL & TIPPING	38,277.85	434,700.00	472,977.85	421,072.81	37,701.26	14,203.78
Cemetery Salaries	0.00	81,047.00	81,047.00	77,568.90	0.00	3,478.10
Cemetery Repairs	350.00	0.00	350.00	0.00	0.00	350.00
Cemetery Truck w/plow	60,000.00	0.00	60,000.00	59,304.02	695.98	0.00
Cemetery Improvements & Maintenance	0.00	7,000.00	7,000.00	2,909.20	4,090.80	0.00
TOTAL CEMETERY	60,350.00	88,047.00	148,397.00	139,782.12	4,786.78	3,828.10
TOTAL PUBLIC WORKS	120,672.74	1,736,844.00	1,857,516.74	1,738,934.63	92,729.68	25,852.43
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	60,600.00	60,600.00	59,630.46	0.00	969.54
Council on Aging Expenses	0.00	41,350.00	41,350.00	33,024.84	144.42	8,180.74
TOTAL COUNCIL ON AGING	0.00	101,950.00	101,950.00	92,655.30	144.42	9,150.28
Veteran's Services Salary	0.00	2,824.00	2,824.00	0.00	0.00	2,824.00
Veteran's Services Expenses	0.00	1,750.00	1,750.00	87.00	137.00	1,526.00
Veteran's Benefits	0.00	85,000.00	85,000.00	74,098.57	0.00	10,901.43
TOTAL VETERANS SERVICES	0.00	89,574.00	89,574.00	74,185.57	137.00	15,251.43
TOTAL HUMAN SERVICES	0.00	191,524.00	191,524.00	166,840.87	281.42	24,401.71
Library Salaries	0.00	257,431.00	257,431.00	257,430.18	0.00	0.82
Library Expenses	0.00	130,392.00	130,392.00	130,391.62	0.00	0.38
Municipal Building Maintenance	1,742.00	9,900.00	11,642.00	11,642.00	0.00	0.00
Library Phone Installation	0.00	1,500.00	1,500.00	1,407.00	93.00	0.00
TOTAL LIBRARY	1,742.00	399,223.00	400,965.00	400,870.80	93.00	1.20
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	10,000.00	0.00	10,000.00	7,081.40	2,918.60	0.00
Parks - Storage Units (2)	900.00	0.00	900.00	0.00	900.00	0.00
Parks - Court Resurfacing	0.00	35,000.00	35,000.00	0.00	35,000.00	0.00
TOTAL PARKS	10,900.00	35,000.00	45,900.00	7,081.40	38,818.60	0.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2018

	<i>Beginning Encumbrance</i>	<i>Fiscal 2018 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
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	12,642.00	434,223.00	446,865.00	407,952.20	38,911.60	1.20
<i>Maturing Debt-Principal</i>	0.00	597,261.00	597,261.00	597,261.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	136,724.00	136,724.00	136,003.52	0.00	720.48
<i>Interest on Temporary Loans</i>	0.00	120,605.00	120,605.00	119,033.32	0.00	1,571.68
TOTAL DEBT SERVICE	0.00	854,590.00	854,590.00	852,297.84	0.00	2,292.16
RMV Non-Renewal Surcharges	0.00	4,920.00	4,920.00	4,920.00	0.00	0.00
Air Pollution Control Districts	0.00	2,211.00	2,211.00	2,211.00	0.00	0.00
Regional Transit Authority	0.00	61,859.00	61,859.00	61,859.00	0.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Assessment	0.00	1,586.00	1,586.00	0.00	0.00	1,586.00
Charter School/School Choice Assessment	0.00	396,185.00	396,185.00	314,489.00	0.00	81,696.00
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,781.00	1,781.00	1,780.22	0.00	0.78
Wachusett Earth Day Collaborative	0.00	5,000.00	5,000.00	4,126.00	0.00	874.00
Wachusett Greenways	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	474,542.00	474,542.00	390,385.22	0.00	84,156.78
<i>County Retirement Assessment</i>	0.00	1,048,152.00	1,048,152.00	1,048,152.00	0.00	0.00
Workers Compensation Insurance	0.00	66,500.00	66,500.00	66,500.00	0.00	0.00
Unemployment Compensation	536.00	32,550.00	33,086.00	32,848.57	237.43	0.00
Group Health Insurance Premiums	1,020.41	3,106,744.00	3,107,764.41	3,025,678.90	1,455.39	80,630.12
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	11,310.30	0.00	1,689.70
Medicare-Town's Share	0.00	193,000.00	193,000.00	186,868.00	0.00	6,132.00
<i>General Insurance</i>	0.00	184,140.00	184,140.00	180,241.30	0.00	3,898.70
<i>Self-Insurance Deductible Expenses</i>	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00
TOTAL EMPLOYEE BENEFITS	1,556.41	4,647,086.00	4,648,642.41	4,551,599.07	1,692.82	95,350.52
GRAND TOTALS	631,377.66	24,174,398.00	24,805,775.66	23,530,587.44	856,584.23	418,603.99
ESCO Lease	0.00	217,071.00	217,071.00	217,070.81	0.00	0.19
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	12,932.00	0.00	(12,932.00)
<i>Transfer to Stabilization Fund</i>	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
<i>Transfer to Capital Investment Trust</i>	0.00	189,500.00	189,500.00	201,912.14	0.00	(12,412.14)
<i>Transfer to Unemployment Trust</i>	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	289,500.00	289,500.00	314,844.14	0.00	(25,344.14)