

**Town of West Boylston**  
**Combined Balance Sheet**  
All Fund Types and Account Groups  
June 30, 2019

	<b>Governmental Fund Types</b>			<b>Proprietary Fund Type</b>	<b>Fiduciary Fund Type</b>	<b>Account Group</b>	<b>Totals</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Sewer Enterprise</b>	<b>Trust and Agency</b>	<b>General Long Term Debt</b>	<b>(Memorandum Only)</b>
<b><u>ASSETS:</u></b>							
Cash and Investments	\$ 3,025,606.36	\$ 3,782,010.23	\$ 1,058,391.99	\$ 4,352,996.27	\$ 11,022,703.66		\$ 23,241,708.51
Receivables:							
Personal Property Taxes	7,154.39						7,154.39
Real Estate Taxes	386,506.79						386,506.79
Less Allowance for Abatements	(249,507.04)						(249,507.04)
Tax Liens	139,970.00			13,323.43			153,293.43
Excise Taxes	137,023.28						137,023.28
Departmental and Other	28,963.66	420,243.07		63,823.93	20,195.41		533,226.07
Unapportioned Betterments				2,214,331.61			2,214,331.61
Apportioned Betterments				9,452.97			9,452.97
Connection Loans Not Yet Assessed							-
Intergovernmental	352,343.00	236,379.26	55,249.94				643,972.20
Due from Other Funds					-		-
Prepaid Expenses	664.00	-					664.00
Amounts to be Provided				5,028,163.33		9,838,013.42	14,866,176.75
<b>Total Assets</b>	<b>\$ 3,828,724.44</b>	<b>\$ 4,438,632.56</b>	<b>\$ 1,113,641.93</b>	<b>\$ 11,682,091.54</b>	<b>\$ 11,042,899.07</b>	<b>\$ 9,838,013.42</b>	<b>\$ 41,944,002.96</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>							
<b><u>Liabilities:</u></b>							
Warrants and Accounts Payable	\$ 741,138.06	\$ 38,736.45	\$ 306,734.19	\$ 307,479.23	\$ 12,268.56		\$ 1,406,356.49
Accrued Payroll and Withholdings	349,716.42	2,248.79		1,111.20	19,112.85		372,189.26
Due to Other Governments	55,160.00						55,160.00
Deferred Revenue:							
Property Taxes	144,154.14						144,154.14
Tax Liens	139,970.00			13,323.43			153,293.43
Excise Taxes	137,023.28						137,023.28
Utility Charges				63,823.93			63,823.93
Other		420,243.07		2,223,784.58	4,691.41		2,648,719.06
Other Liabilities	29,280.65				7,802,092.67		7,831,373.32
Notes Payable			5,700,000.00				5,700,000.00
Capital Lease Payable						2,404,702.41	2,404,702.41
Bonds Payable				5,028,163.33		7,433,311.01	12,461,474.34
<b>Total Liabilities</b>	<b>1,596,442.55</b>	<b>461,228.31</b>	<b>6,006,734.19</b>	<b>7,637,685.70</b>	<b>7,838,165.49</b>	<b>9,838,013.42</b>	<b>33,378,269.66</b>
<b><u>Retained Earnings &amp; Fund Balances:</u></b>							
Retained Earnings				1,107,021.98			1,107,021.98
Retained Earnings - Capital Reserve				25,319.56			25,319.56
Retained Earnings - Betterments/Debt				2,253,753.34			2,253,753.34
Reserved for Endowments					523,761.59		523,761.59
Reserved for Encumbrances	403,386.86	2,486,979.33	(4,893,092.26)	16,304.96			(1,986,421.11)
Reserved for Petty Cash	535.00						535.00
Designated for Debt Service	-						-
Designated for Future Years Expenditures	225,000.00	389,097.66		642,006.00	18,000.00		1,274,103.66
Undesignated - deficits	-						-
Undesignated	1,603,360.03	1,101,327.26			2,662,971.99		5,367,659.28
<b>Total Fund Balances</b>	<b>2,232,281.89</b>	<b>3,977,404.25</b>	<b>(4,893,092.26)</b>	<b>4,044,405.84</b>	<b>3,204,733.58</b>	<b>-</b>	<b>8,565,733.30</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,828,724.44</b>	<b>\$ 4,438,632.56</b>	<b>\$ 1,113,641.93</b>	<b>\$ 11,682,091.54</b>	<b>\$ 11,042,899.07</b>	<b>\$ 9,838,013.42</b>	<b>\$ 41,944,002.96</b>

**Town of West Boylston**  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the Year Ended June 30, 2019

	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Fund</b>	<b>Sewer Enterprise Fund</b>	<b>Trust Funds</b>	<b>Total (Memorandum Only)</b>
<b><u>REVENUES:</u></b>						
Property Taxes:						
Personal Property	1,172,080.75					1,172,080.75
Real Estate	16,410,499.04					16,410,499.04
Tax Liens	54,600.94					54,600.94
Intergovernmental	3,977,215.00	1,911,585.26	442,266.04	216,202.03		6,547,268.33
Local Estimated Receipts:						
Motor Vehicle Excise	1,145,119.95					1,145,119.95
Other Excise	177,300.75					
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	522,185.33	1,112,444.56		427,287.43		2,061,917.32
Investment Income	55,626.73	11,839.44		46,163.34	42,231.58	155,861.09
Miscellaneous	341,441.89	371,315.48	51,004.00			763,761.37
User Charges	153,500.00			1,378,615.25		1,532,115.25
Contributions and Donations		0.00			117,277.24	117,277.24
<b>TOTAL REVENUES</b>	<b>24,693,151.97</b>	<b>3,407,184.74</b>	<b>493,270.04</b>	<b>2,068,268.05</b>	<b>159,508.82</b>	<b>30,644,082.87</b>
<b><u>EXPENDITURES:</u></b>						
General Government	1,110,444.67	125,797.54			1,182.95	1,237,425.16
Public Safety	3,123,961.41	14,374.88	594,257.00		0.00	3,732,593.29
Education	12,205,769.22	2,010,245.44	0.00		156,074.36	14,372,089.02
Public Works	1,734,649.52	47,583.64	449,282.04	1,661,079.63	0.00	3,892,594.83
Human Services	160,542.12	115,199.80	4,325,883.80			4,601,625.72
Culture and Recreation	465,082.40	50,253.10			0.00	515,335.50
Debt Service	618,626.08	0.00		580,740.40		1,199,366.48
Intergovernmental	439,524.70					439,524.70
ESCO Lease	224,032.94					224,032.94
Employee Benefits and Insurance	4,793,372.00				24,613.38	4,817,985.38
<b>TOTAL EXPENDITURES</b>	<b>24,876,005.06</b>	<b>2,363,454.40</b>	<b>5,369,422.84</b>	<b>2,241,820.03</b>	<b>181,870.69</b>	<b>35,032,573.02</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(182,853.09)</b>	<b>1,043,730.34</b>	<b>(4,876,152.80)</b>	<b>(173,551.98)</b>	<b>(22,361.87)</b>	<b>(4,388,490.15)</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>						
Other Financing Sources/(Uses)						0.00
Bond Proceeds			530,000.00			530,000.00
Operating Transfers In	511,303.50	57,015.76	130,000.00		170,229.44	868,548.70
Operating Transfers Out	(323,288.64)	(389,420.06)			(155,840.00)	(868,548.70)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>188,014.86</b>	<b>(332,404.30)</b>	<b>660,000.00</b>	<b>0.00</b>	<b>14,389.44</b>	<b>530,000.00</b>
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	5,161.77	711,326.04	(4,216,152.80)	(173,551.98)	(7,972.43)	(3,681,189.40)
<b>Fund Balances - July 1, 2018</b>	<b>2,227,120.12</b>	<b>3,266,078.21</b>	<b>(676,939.46)</b>	<b>4,217,957.82</b>	<b>3,212,706.01</b>	<b>12,246,922.70</b>
<b>Fund Balances - June 30, 2019</b>	<b>2,232,281.89</b>	<b>3,977,404.25</b>	<b>(4,893,092.26)</b>	<b>4,044,405.84</b>	<b>3,204,733.58</b>	<b>8,565,733.30</b>

**Town of West Boylston**  
Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Budget vs Actual - General Fund  
For the Year Ended June 30, 2019

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
<b>REVENUES:</b>				
<u><b>Property Taxes:</b></u>				
Personal Property	1,172,080.75	1,167,057.86	5,022.89	
Real Estate	16,410,499.04	16,768,036.36	(357,537.32)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	54,600.94	0.00	54,600.94	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(35,236.22)	(35,236.22)	0.00	
<u><b>Total Property Taxes</b></u>	<u>17,601,944.51</u>	<u>17,899,858.00</u>	<u>(297,913.49)</u>	98.34%
<u><b>Intergovernmental:</b></u>				
Chapter 70 School Aid	3,008,415.00	3,008,415.00	0.00	
School Building Assistance	8,843.00	0.00	8,843.00	
Charter Tuition/Facility Reimb	24,734.00	22,688.00	2,046.00	
General State Governmental Aid	823,825.00	823,825.00	0.00	
Other Intergovernmental	111,398.00	98,376.00	13,022.00	
<u><b>Total Intergovernmental</b></u>	<u>3,977,215.00</u>	<u>3,953,304.00</u>	<u>23,911.00</u>	100.60%
<u><b>Local Estimated Receipts:</b></u>				
Motor Vehicle Excise	1,145,119.95	1,075,500.00	69,619.95	
Other Excises	177,300.75	180,000.00	(2,699.25)	
Payments in Lieu of Taxes	683,581.59	680,000.00	3,581.59	
Penalties/Interest on Taxes	77,365.06	70,000.00	7,365.06	
Pay As You Throw Program	153,500.00	135,000.00	18,500.00	
Departmental Fees	57,702.97	50,000.00	7,702.97	
Licenses and Permits	387,117.30	140,000.00	247,117.30	
Investment Income	55,626.73	15,000.00	40,626.73	
Fines and Forfeits	31,854.58	24,000.00	7,854.58	
Other Local Receipts	309,587.31	196,000.00	113,587.31	
<u><b>Total Local Estimated Receipts</b></u>	<u>3,078,756.24</u>	<u>2,565,500.00</u>	<u>513,256.24</u>	120.01%
<b>TOTAL REVENUES</b>	<u>24,657,915.75</u>	<u>24,418,662.00</u>	<u>239,253.75</u>	100.98%
<b>EXPENDITURES:</b>				
General Government	1,110,796.30	1,301,691.00	190,894.70	85.33%
Public Safety	2,803,068.54	2,837,082.00	34,013.46	98.80%
Education	12,043,482.92	12,045,167.00	1,684.08	99.99%
Public Works	1,835,900.12	1,893,072.50	57,172.38	96.98%
Human Services	161,935.39	191,778.00	29,842.61	84.44%
Culture and Recreation	429,070.80	430,845.00	1,774.20	99.59%
Debt Service	748,626.08	898,216.00	149,589.92	83.35%
Intergovernmental	439,524.70	423,280.00	(16,244.70)	103.84%
Employee Benefits and Insurance	4,792,981.06	4,996,101.00	203,119.94	95.93%
ESCO Lease	224,032.94	224,033.00	0.06	4.48%
<b>TOTAL EXPENDITURES</b>	<u>24,589,418.85</u>	<u>25,241,265.50</u>	<u>651,846.65</u>	97.42%
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>68,496.90</u>	<u>(822,603.50)</u>	<u>891,100.40</u>	
<b>OTHER FINANCING SOURCES/(USES):</b>				
Operating Transfers In	511,303.50	511,303.50	0.00	100.00%
Operating Transfers Out	(193,288.64)	(140,500.00)	(52,788.64)	137.57%
Bond Proceeds	0.00	0.00	0.00	
Other	451,800.00	451,800.00	0.00	100.00%
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>769,814.86</u>	<u>822,603.50</u>	<u>(52,788.64)</u>	93.58%
<b>REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES</b>	<u>838,311.76</u>	<u>0.00</u>	<u>838,311.76</u>	

Town of West Boylston  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2019

	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)
<b><u>ASSETS:</u></b>										
Cash and Investments	\$ 300,667.54	\$ (4,932.46)	\$ 54,252.50	\$ 744,647.66	\$ 258,438.36	\$ 725,765.43	\$ 1,460,371.51	\$ 118,693.13	\$ 124,106.56	\$ 3,782,010.23
Receivables:										
Departmental and Other				414,283.27			5,143.18			419,426.45
Due from Homeowners								816.62		816.62
Due from Other Governments		74,092.20	17,376.41		6,353.65	138,557.00				236,379.26
Due from Other Funds										-
Prepaid Expenses										-
<b>Total Assets</b>	<b>\$ 300,667.54</b>	<b>\$ 69,159.74</b>	<b>\$ 71,628.91</b>	<b>\$ 1,158,930.93</b>	<b>\$ 264,792.01</b>	<b>\$ 864,322.43</b>	<b>\$ 1,465,514.69</b>	<b>\$ 119,509.75</b>	<b>\$ 124,106.56</b>	<b>\$ 4,438,632.56</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>										
<b><u>Liabilities:</u></b>										
Warrants and Accounts Payable	\$ 17,148.29	\$ 2,912.94	\$ 13.09	\$ -	\$ 9,251.41	\$ 2,610.19	\$ -	\$ -	\$ 6,800.53	\$ 38,736.45
Accrued Payroll and Withholdings	495.30				1,601.96				151.53	2,248.79
Due to Other Funds										-
Deferred Revenue				414,283.27			5,143.18	816.62		420,243.07
Other Liabilities										-
Notes Payable										-
<b>Total Liabilities</b>	<b>17,643.59</b>	<b>2,912.94</b>	<b>13.09</b>	<b>414,283.27</b>	<b>10,853.37</b>	<b>2,610.19</b>	<b>5,143.18</b>	<b>816.62</b>	<b>6,952.06</b>	<b>461,228.31</b>
<b><u>Fund Balances:</u></b>										
Reserved for Expenditures	283,023.95	66,246.80	71,615.82	355,550.00	253,938.64	861,712.24	359,044.25	118,693.13	117,154.50	2,486,979.33
Designated for Deficits										-
Designated for Future Years Expenditures				389,097.66						389,097.66
Undesignated							1,101,327.26			1,101,327.26
<b>Total Fund Balances</b>	<b>283,023.95</b>	<b>66,246.80</b>	<b>71,615.82</b>	<b>744,647.66</b>	<b>253,938.64</b>	<b>861,712.24</b>	<b>1,460,371.51</b>	<b>118,693.13</b>	<b>117,154.50</b>	<b>3,977,404.25</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 300,667.54</b>	<b>\$ 69,159.74</b>	<b>\$ 71,628.91</b>	<b>\$ 1,158,930.93</b>	<b>\$ 264,792.01</b>	<b>\$ 864,322.43</b>	<b>\$ 1,465,514.69</b>	<b>\$ 119,509.75</b>	<b>\$ 124,106.56</b>	<b>\$ 4,438,632.56</b>

**Town of West Boylston**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Special Revenue Funds  
For the Year Ended June 30, 2019

	<b>20 Town Grants</b>	<b>21 School Grants</b>	<b>22 School Lunch</b>	<b>23 Receipts Reserved</b>	<b>24 Town Revolving</b>	<b>25 School Revolving</b>	<b>26 Community Preservation</b>	<b>27 Septic Repair Program</b>	<b>28 Other SRF</b>	<b>Total (Memorandum Only)</b>
<b><u>REVENUES:</u></b>										
Intergovernmental	280,574.81	462,387.91	110,690.54			1,017,032.00	40,900.00			1,911,585.26
Local Estimated Receipts:										
Charges for Services			146,733.04	499,590.92	174,768.58	291,352.02				1,112,444.56
Investment Income	479.91		338.35		260.83		10,636.66		123.69	11,839.44
Miscellaneous					35,600.07	22,109.64	231,383.50	1,017.72	81,204.55	371,315.48
Contributions and Donations										0.00
<b>TOTAL REVENUES</b>	<b>281,054.72</b>	<b>462,387.91</b>	<b>257,761.93</b>	<b>499,590.92</b>	<b>210,629.48</b>	<b>1,330,493.66</b>	<b>282,920.16</b>	<b>1,017.72</b>	<b>81,328.24</b>	<b>3,407,184.74</b>
<b><u>EXPENDITURES:</u></b>										
General Government	24,142.75				56,184.19		14,269.46		31,201.14	125,797.54
Public Safety	8,199.44								6,175.44	14,374.88
Education		340,293.61	267,910.10			1,402,041.73				2,010,245.44
Public Works	18,650.00				28,933.64					47,583.64
Human Services	22,740.00				82,429.45				10,030.35	115,199.80
Culture and Recreation	8,271.32				15,773.26				26,208.52	50,253.10
Debt Service										0.00
<b>TOTAL EXPENDITURES</b>	<b>82,003.51</b>	<b>340,293.61</b>	<b>267,910.10</b>	<b>0.00</b>	<b>183,320.54</b>	<b>1,402,041.73</b>	<b>14,269.46</b>	<b>0.00</b>	<b>73,615.45</b>	<b>2,363,454.40</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>199,051.21</b>	<b>122,094.30</b>	<b>(10,148.17)</b>	<b>499,590.92</b>	<b>27,308.94</b>	<b>(71,548.07)</b>	<b>268,650.70</b>	<b>1,017.72</b>	<b>7,712.79</b>	<b>1,043,730.34</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>										
Operating Transfers In		6,673.68		16,704.90	33,637.18					57,015.76
Operating Transfers (Out)				(355,463.50)	(27,282.88)	(6,673.68)				(389,420.06)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0.00</b>	<b>6,673.68</b>	<b>0.00</b>	<b>(338,758.60)</b>	<b>6,354.30</b>	<b>(6,673.68)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(332,404.30)</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>199,051.21</b>	<b>128,767.98</b>	<b>(10,148.17)</b>	<b>160,832.32</b>	<b>33,663.24</b>	<b>(78,221.75)</b>	<b>268,650.70</b>	<b>1,017.72</b>	<b>7,712.79</b>	<b>711,326.04</b>
<b>Fund Balances - July 1, 2018</b>	<b>83,972.74</b>	<b>(62,521.18)</b>	<b>81,763.99</b>	<b>583,815.34</b>	<b>220,275.40</b>	<b>939,933.99</b>	<b>1,191,720.81</b>	<b>117,675.41</b>	<b>109,441.71</b>	<b>3,266,078.21</b>
<b>Fund Balances - June 30, 2019</b>	<b>283,023.95</b>	<b>66,246.80</b>	<b>71,615.82</b>	<b>744,647.66</b>	<b>253,938.64</b>	<b>861,712.24</b>	<b>1,460,371.51</b>	<b>118,693.13</b>	<b>117,154.50</b>	<b>3,977,404.25</b>

Town of West Boylston  
Combining Balance Sheet  
Capital Projects  
June 30, 2019

	Shrewsbury/ Hartwell Sewers	Drainage/Roadway Improvements	Police Station Design/Construction	Fire Truck & Equipment	Senior Center Design/Construction	Highway Improvements	Totals (Memorandum Only)
<b><u>ASSETS:</u></b>							
Cash and Investments	\$ 0.79	\$ 0.91	\$ 423.76	\$ 86,263.00	\$ 997,533.79	\$ (25,830.26)	\$ 1,058,391.99
Receivables:							
Departmental and Other							-
Due from Homeowners							-
Due from Commonwealth of Mass						55,249.94	55,249.94
Due from Other Funds							-
<b>Total Assets</b>	<b>\$ 0.79</b>	<b>\$ 0.91</b>	<b>\$ 423.76</b>	<b>\$ 86,263.00</b>	<b>\$ 997,533.79</b>	<b>\$ 29,419.68</b>	<b>\$ 1,113,641.93</b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>							
<b><u>Liabilities:</u></b>							
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ 16,640.80	\$ 288,432.04	\$ 1,661.35	\$ 306,734.19
Accrued Payroll and Withholdings							-
Due to Other Funds							-
Deferred Revenue:							
Other							-
Other Liabilities							-
Notes Payable					5,700,000.00		5,700,000.00
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,640.80</b>	<b>5,988,432.04</b>	<b>1,661.35</b>	<b>6,006,734.19</b>
<b><u>Fund Balances:</u></b>							
Reserved for Expenditures	0.79	0.91	423.76	69,622.20	(4,990,898.25)		(4,920,850.59)
Designated for Deficits							-
Designated for Future Years Expenditures							-
Undesignated						27,758.33	27,758.33
<b>Total Fund Balances</b>	<b>0.79</b>	<b>0.91</b>	<b>423.76</b>	<b>69,622.20</b>	<b>(4,990,898.25)</b>	<b>27,758.33</b>	<b>(4,893,092.26)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 0.79</b>	<b>\$ 0.91</b>	<b>\$ 423.76</b>	<b>\$ 86,263.00</b>	<b>\$ 997,533.79</b>	<b>\$ 29,419.68</b>	<b>\$ 1,113,641.93</b>

**Town of West Boylston**  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances-Capital Projects Fund  
For the Year Ended June 30, 2019

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Police Station Design/Construction</u>	<u>Fire Truck &amp; Equipment</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<b><u>REVENUES:</u></b>							
Intergovernmental						442,266.04	442,266.04
Investment Income							0.00
Other Revenue					51,004.00		51,004.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,004.00</b>	<b>442,266.04</b>	<b>493,270.04</b>
<b><u>EXPENDITURES:</u></b>							
General Government							0.00
Public Safety			3,879.20	590,377.80			594,257.00
Education							0.00
Public Works						449,282.04	449,282.04
Human Services					4,325,883.80		4,325,883.80
Culture and Recreation							0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>3,879.20</b>	<b>590,377.80</b>	<b>4,325,883.80</b>	<b>449,282.04</b>	<b>5,369,422.84</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,879.20)</b>	<b>(590,377.80)</b>	<b>(4,274,879.80)</b>	<b>(7,016.00)</b>	<b>(4,876,152.80)</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>							
Bond Proceeds				530,000.00			530,000.00
Other Financing Sources/(Uses)							0.00
Operating Transfers In/(Out)	(17,402.00)	(16,987.00)	(42,611.00)	130,000.00	77,000.00		130,000.00
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(17,402.00)</b>	<b>(16,987.00)</b>	<b>(42,611.00)</b>	<b>660,000.00</b>	<b>77,000.00</b>	<b>0.00</b>	<b>660,000.00</b>
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(17,402.00)	(16,987.00)	(46,490.20)	69,622.20	(4,197,879.80)	(7,016.00)	(4,216,152.80)
<b>Fund Balances - July 1, 2018</b>	<b>17,402.79</b>	<b>16,987.91</b>	<b>46,913.96</b>	<b>0.00</b>	<b>(793,018.45)</b>	<b>34,774.33</b>	<b>(676,939.46)</b>
<b>Fund Balances - June 30, 2019</b>	<b>0.79</b>	<b>0.91</b>	<b>423.76</b>	<b>69,622.20</b>	<b>(4,990,898.25)</b>	<b>27,758.33</b>	<b>(4,893,092.26)</b>

**Town of West Boylston**  
Combining Balance Sheet  
Trust and Agency Funds  
June 30, 2019

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 89	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Agency	
<b><u>ASSETS:</u></b>										
Cash and Investments	\$ 100,000.00	\$ 523,761.59	\$ 429,048.54	\$ 147,260.29	\$ 92,824.75	\$ 1,293,250.43	\$ 563,179.45	\$ 60,751.58	\$ 7,812,627.03	\$ 11,022,703.66
Receivables:										
Departmental and Other									20,195.41	20,195.41
Due from Other Funds										-
<b>Total Assets</b>	<b><u>\$ 100,000.00</u></b>	<b><u>\$ 523,761.59</u></b>	<b><u>\$ 429,048.54</u></b>	<b><u>\$ 147,260.29</u></b>	<b><u>\$ 92,824.75</u></b>	<b><u>\$ 1,293,250.43</u></b>	<b><u>\$ 563,179.45</u></b>	<b><u>\$ 60,751.58</u></b>	<b><u>\$ 7,832,822.44</u></b>	<b><u>\$ 11,042,899.07</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>										
<b><u>Liabilities:</u></b>										
Warrants and Accounts Payable	\$ -	\$ -	\$ 5,343.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,925.51	\$ 12,268.56
Accrued Payroll & Withholdings									19,112.85	19,112.85
Due to Other Funds										-
Deferred Revenue									4,691.41	4,691.41
Other Liabilities									7,802,092.67	7,802,092.67
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,343.05</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>7,832,822.44</u></b>	<b><u>7,838,165.49</u></b>
<b><u>Fund Balances:</u></b>										
Reserved for Endowments		523,761.59								523,761.59
Reserved for Expenditures										-
Designated for Future Years Expenditures			18,000.00							18,000.00
Undesignated	100,000.00		405,705.49	147,260.29	92,824.75	1,293,250.43	563,179.45	60,751.58		2,662,971.99
<b>Total Fund Balances</b>	<b><u>100,000.00</u></b>	<b><u>523,761.59</u></b>	<b><u>423,705.49</u></b>	<b><u>147,260.29</u></b>	<b><u>92,824.75</u></b>	<b><u>1,293,250.43</u></b>	<b><u>563,179.45</u></b>	<b><u>60,751.58</u></b>	<b><u>-</u></b>	<b><u>3,204,733.58</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 100,000.00</u></b>	<b><u>\$ 523,761.59</u></b>	<b><u>\$ 429,048.54</u></b>	<b><u>\$ 147,260.29</u></b>	<b><u>\$ 92,824.75</u></b>	<b><u>\$ 1,293,250.43</u></b>	<b><u>\$ 563,179.45</u></b>	<b><u>\$ 60,751.58</u></b>	<b><u>\$ 7,832,822.44</u></b>	<b><u>\$ 11,042,899.07</u></b>



**Town of West Boylston**  
Combining Statement of Revenues, Expenditures  
and  
Changes in Fund Balances  
Trust Funds  
For the Year Ended June 30, 2019

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	
<b><u>REVENUES:</u></b>									
Investment Income			12,720.39	2,255.23	1,084.60	17,130.94	8,567.95	472.47	42,231.58
Contributions and Donations		8,600.00	105,776.00	2,901.24					117,277.24
<b>TOTAL REVENUES</b>	<b><u>\$0.00</u></b>	<b><u>\$8,600.00</u></b>	<b><u>\$118,496.39</u></b>	<b><u>\$5,156.47</u></b>	<b><u>\$1,084.60</u></b>	<b><u>\$17,130.94</u></b>	<b><u>\$8,567.95</u></b>	<b><u>\$472.47</u></b>	<b><u>\$159,508.82</u></b>
<b><u>EXPENDITURES:</u></b>									
General Government								1,182.95	1,182.95
Public Safety									0.00
Education			132,874.36	23,200.00					156,074.36
Public Works									0.00
Culture and Recreation									0.00
Employee Benefits					24,613.38				24,613.38
<b>TOTAL EXPENDITURES</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>132,874.36</u></b>	<b><u>23,200.00</u></b>	<b><u>24,613.38</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>1,182.95</u></b>	<b><u>181,870.69</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>0.00</b>	<b>8,600.00</b>	<b>(14,377.97)</b>	<b>(18,043.53)</b>	<b>(23,528.78)</b>	<b>17,130.94</b>	<b>8,567.95</b>	<b>(710.48)</b>	<b>(22,361.87)</b>
<b><u>OTHER FINANCING SOURCES/(USES):</u></b>									
Operating Transfers In	100,000.00				30,000.00		40,229.44		170,229.44
Operating Transfers (Out)			(18,000.00)				(137,840.00)		(155,840.00)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>100,000.00</b>	<b>0.00</b>	<b>(18,000.00)</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>(97,610.56)</b>	<b>0.00</b>	<b>14,389.44</b>
<b>REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES</b>	<b>100,000.00</b>	<b>8,600.00</b>	<b>(32,377.97)</b>	<b>(18,043.53)</b>	<b>6,471.22</b>	<b>17,130.94</b>	<b>(89,042.61)</b>	<b>(710.48)</b>	<b>(7,972.43)</b>
<b>Fund Balances - July 1, 2018</b>	<b><u>0.00</u></b>	<b><u>515,161.59</u></b>	<b><u>456,083.46</u></b>	<b><u>165,303.82</u></b>	<b><u>86,353.53</u></b>	<b><u>1,276,119.49</u></b>	<b><u>652,222.06</u></b>	<b><u>61,462.06</u></b>	<b><u>3,212,706.01</u></b>
<b>Fund Balances - June 30, 2019</b>	<b><u>\$100,000.00</u></b>	<b><u>\$523,761.59</u></b>	<b><u>\$423,705.49</u></b>	<b><u>\$147,260.29</u></b>	<b><u>\$92,824.75</u></b>	<b><u>\$1,293,250.43</u></b>	<b><u>\$563,179.45</u></b>	<b><u>\$60,751.58</u></b>	<b><u>\$3,204,733.58</u></b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2019 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></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
<b>TOTAL MODERATOR</b>	<b>0.00</b>	<b>51.00</b>	<b>51.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51.00</b>
Selectmen Salaries	0.00	5.00	5.00	0.00	0.00	5.00
Selectmen Expenses	180.00	6,050.00	6,230.00	5,387.92	0.00	842.08
<i>Town Wide Comprehensive Plan</i>	3,130.34	0.00	3,130.34	0.00	3,130.34	0.00
<b>TOTAL SELECTMEN</b>	<b>3,310.34</b>	<b>6,055.00</b>	<b>9,365.34</b>	<b>5,387.92</b>	<b>3,130.34</b>	<b>847.08</b>
Town Administrator Salaries	0.00	180,950.00	180,950.00	159,573.26	0.00	21,376.74
Town Administrator Expenses	0.00	4,800.00	4,800.00	4,017.98	0.00	782.02
Elder Community Service Program	15,004.76	15,000.00	30,004.76	13,910.00	16,094.76	0.00
Wage Adjustments (Art 10)	0.00	16,600.00	16,600.00	0.00	0.00	16,600.00
Gateway Sign	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
Economic Development Task Force	715.00	0.00	715.00	270.00	445.00	0.00
Update Open Space/Recreation Plan	370.00	0.00	370.00	0.00	370.00	0.00
<b>TOTAL TOWN ADMINISTRATOR</b>	<b>16,089.76</b>	<b>219,350.00</b>	<b>235,439.76</b>	<b>179,771.24</b>	<b>16,909.76</b>	<b>38,758.76</b>
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	29,460.00	29,460.00	0.00	0.00	29,460.00
<b>TOTAL FINANCE COMMITTEE</b>	<b>0.00</b>	<b>29,460.00</b>	<b>29,460.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,460.00</b>
Finance Director Salary and Wages	0.00	132,611.00	132,611.00	127,235.51	0.00	5,375.49
Finance Director Expenses	402.71	23,800.00	24,202.71	17,576.10	522.57	6,104.04
<b>TOTAL FINANCE DIRECTOR</b>	<b>402.71</b>	<b>156,411.00</b>	<b>156,813.71</b>	<b>144,811.61</b>	<b>522.57</b>	<b>11,479.53</b>
<i>Town Audit</i>	10,000.00	23,900.00	33,900.00	33,150.00	0.00	750.00
<b>TOTAL TOWN AUDIT</b>	<b>10,000.00</b>	<b>23,900.00</b>	<b>33,900.00</b>	<b>33,150.00</b>	<b>0.00</b>	<b>750.00</b>
Assessor's Salaries	0.00	29,288.00	29,288.00	24,444.50	0.00	4,843.50
Assessor's Expenses	35.00	73,125.00	73,160.00	69,299.15	0.00	3,860.85
Assessor's Software Upgrade	0.00	17,500.00	17,500.00	0.00	17,500.00	0.00
<b>TOTAL ASSESSORS</b>	<b>35.00</b>	<b>119,913.00</b>	<b>119,948.00</b>	<b>93,743.65</b>	<b>17,500.00</b>	<b>8,704.35</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2019 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Treasurer/Collector Salaries	0.00	166,861.00	166,861.00	161,894.42	0.00	4,966.58
Treasurer/Collector Expenses	556.00	46,800.00	47,356.00	36,169.35	1,051.00	10,135.65
Tax Title Expense	2,743.26	0.00	2,743.26	0.00	2,743.26	0.00
<b>TOTAL TREASURER/COLLECTOR</b>	<b>3,299.26</b>	<b>213,661.00</b>	<b>216,960.26</b>	<b>198,063.77</b>	<b>3,794.26</b>	<b>15,102.23</b>
Town Counsel	9,257.92	110,000.00	119,257.92	85,956.18	0.00	33,301.74
<b>TOTAL TOWN COUNSEL</b>	<b>9,257.92</b>	<b>110,000.00</b>	<b>119,257.92</b>	<b>85,956.18</b>	<b>0.00</b>	<b>33,301.74</b>
Computer Expenses	0.00	114,515.00	114,515.00	92,612.67	0.00	21,902.33
Computer Capital Outlay	0.00	18,000.00	18,000.00	18,000.00	0.00	0.00
	<b>0.00</b>	<b>132,515.00</b>	<b>132,515.00</b>	<b>110,612.67</b>	<b>0.00</b>	<b>21,902.33</b>
Town Clerk Salaries	0.00	71,874.00	71,874.00	71,849.67	0.00	24.33
Town Clerk Expenses	0.00	2,730.00	2,730.00	1,290.01	0.00	1,439.99
<b>TOTAL TOWN CLERK</b>	<b>0.00</b>	<b>74,604.00</b>	<b>74,604.00</b>	<b>73,139.68</b>	<b>0.00</b>	<b>1,464.32</b>
Elections Salaries	0.00	6,310.00	6,310.00	6,179.53	0.00	130.47
Elections Expenses	0.00	22,500.00	22,500.00	20,667.16	0.00	1,832.84
<b>TOTAL ELECTIONS &amp; REGISTRATIONS</b>	<b>0.00</b>	<b>28,810.00</b>	<b>28,810.00</b>	<b>26,846.69</b>	<b>0.00</b>	<b>1,963.31</b>
Conservation Commission Salaries	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00
<b>TOTAL PLANNING BOARD</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
Planning Board Salaries	0.00	3,364.00	3,364.00	3,364.00	0.00	0.00
<b>TOTAL PLANNING BOARD</b>	<b>0.00</b>	<b>3,364.00</b>	<b>3,364.00</b>	<b>3,364.00</b>	<b>0.00</b>	<b>0.00</b>
Zoning Board Wages	0.00	2,800.00	2,800.00	2,800.00	0.00	0.00
<b>TOTAL ZONING BOARD</b>	<b>0.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>0.00</b>
Public Safety H.Q. Expenses	79.32	37,520.00	37,599.32	35,618.85	951.47	1,029.00
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,842.88	0.00	57.12
Public Safety HQ Asbestos Remediation	21,209.35	0.00	21,209.35	0.00	21,209.35	0.00
<b>TOTAL PUBLIC SAFETY HEADQUARTERS</b>	<b>21,288.67</b>	<b>47,420.00</b>	<b>68,708.67</b>	<b>45,461.73</b>	<b>22,160.82</b>	<b>1,086.12</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2019 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
Facilities Mangement Expenses	0.00	2,900.00	2,900.00	0.00	0.00	2,900.00
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>0.00</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,900.00</b>
Town Hall Salaries	0.00	13,327.00	13,327.00	13,177.08	0.00	149.92
Town Hall Expenses	113.47	49,400.00	49,513.47	40,892.85	571.88	8,048.74
Municipal Building Maintenance	0.00	9,900.00	9,900.00	6,497.75	1,766.13	1,636.12
Town Hall Lawn Sprinkler	3,300.00	0.00	3,300.00	2,990.00	0.00	310.00
<b>TOTAL TOWN HALL</b>	<b>3,413.47</b>	<b>72,627.00</b>	<b>76,040.47</b>	<b>63,557.68</b>	<b>2,338.01</b>	<b>10,144.78</b>
Print Town Report	0.00	800.00	800.00	651.00	0.00	149.00
<b>TOTAL PRINT TOWN REPORT</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>651.00</b>	<b>0.00</b>	<b>149.00</b>
WBPA Salaries	0.00	45,950.00	45,950.00	36,536.33	0.00	9,413.67
WBPA Expenses	0.00	9,600.00	9,600.00	5,090.52	0.00	4,509.48
WBPA Equipment	9,314.97	0.00	9,314.97	0.00	9,314.97	0.00
<b>TOTAL WBPA</b>	<b>9,314.97</b>	<b>55,550.00</b>	<b>64,864.97</b>	<b>41,626.85</b>	<b>9,314.97</b>	<b>13,923.15</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>76,412.10</b>	<b>1,301,691.00</b>	<b>1,378,103.10</b>	<b>1,110,444.67</b>	<b>75,670.73</b>	<b>191,987.70</b>
Police Salaries	0.00	1,523,503.00	1,523,503.00	1,509,017.54	0.00	14,485.46
Police Expenses	3,078.17	116,181.00	119,259.17	115,964.46	2,508.99	785.72
Police Capital Outlay	0.00	47,870.00	47,870.00	47,190.20	0.00	679.80
Police Station Repairs & Maint	15.00	9,900.00	9,915.00	8,405.50	1,356.00	153.50
Police Fitness Equipment	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
Police Promotion Assessment	6,000.00	-	6,000.00	5,825.00	0.00	175.00
<b>TOTAL POLICE</b>	<b>9,093.17</b>	<b>1,702,454.00</b>	<b>1,711,547.17</b>	<b>1,691,402.70</b>	<b>3,864.99</b>	<b>16,279.48</b>
Fire Salaries	0.00	698,311.00	698,311.00	698,001.63	0.00	309.37
Fire Expenses	1,651.67	127,850.00	129,501.67	124,068.74	3,355.03	2,077.90
Fire Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Communications Replacement	49,846.34	0.00	49,846.34	22,400.99	0.00	27,445.35
Ambulance Replacement	295,000.00		295,000.00	294,700.00	0.00	300.00
Fire Alarm Decomissioning	5,000.00		5,000.00	0.00	5,000.00	0.00

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i>Beginning Encumbrance</i>	<i>Fiscal 2019 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
<b>TOTAL FIRE</b>	<b>351,498.01</b>	<b>826,161.00</b>	<b>1,177,659.01</b>	<b>1,139,171.36</b>	<b>8,355.03</b>	<b>30,132.62</b>
Communications Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Communications Expenses	714.71	181,830.00	182,544.71	178,602.10	272.65	3,669.96
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>	<b>714.71</b>	<b>181,830.00</b>	<b>182,544.71</b>	<b>178,602.10</b>	<b>272.65</b>	<b>3,669.96</b>
Building Inspector Salaries	0.00	97,487.00	97,487.00	91,641.38	0.00	5,845.62
Building Inspector Expenses	0.00	6,900.00	6,900.00	4,612.42	0.00	2,287.58
<b>TOTAL BUILDING INSPECTOR</b>	<b>0.00</b>	<b>104,387.00</b>	<b>104,387.00</b>	<b>96,253.80</b>	<b>0.00</b>	<b>8,133.20</b>
Sealer of Weights Expenses	0.00	1,750.00	1,750.00	1,750.00	0.00	0.00
<b>TOTAL SEALER OF WEIGHTS</b>	<b>0.00</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00</b>	<b>0.00</b>
Emergency Management Expenses	0.00	4,500.00	4,500.00	4,500.00	0.00	0.00
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>0.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00</b>
Animal Control Salary	0.00	13,000.00	13,000.00	11,500.00	0.00	1,500.00
Animal Control Expenses	0.00	3,000.00	3,000.00	781.45	0.00	2,218.55
<b>TOTAL ANIMAL CONTROL</b>	<b>0.00</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>12,281.45</b>	<b>0.00</b>	<b>3,718.55</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>361,305.89</b>	<b>2,837,082.00</b>	<b>3,198,387.89</b>	<b>3,123,961.41</b>	<b>12,492.67</b>	<b>61,933.81</b>
Education-Expenses	285,250.72	12,045,167.00	12,330,417.72	12,205,769.22	117,053.16	7,595.34
<b>TOTAL EDUCATION</b>	<b>285,250.72</b>	<b>12,045,167.00</b>	<b>12,330,417.72</b>	<b>12,205,769.22</b>	<b>117,053.16</b>	<b>7,595.34</b>
DPW Salaries	0.00	463,527.00	463,527.00	455,089.37	0.00	8,437.63
DPW Expenses	241.64	276,200.00	276,441.64	261,047.45	656.63	14,737.56
Municipal Building Maintenance	0.00	9,900.00	9,900.00	5,392.44	0.00	4,507.56
TNC Appropriation		613.50	613.50	613.50	0.00	0.00
DPW Stainless Steel Dump Bodies		114,340.00	114,340.00	0.00	114,340.00	0.00
DPW Stainless Steel Material Spreader		23,500.00	23,500.00	0.00	23,500.00	0.00
DPW Salt Spreader Speed Controls		14,000.00	14,000.00	0.00	14,000.00	0.00
Pickup Truck	42,000.00		42,000.00	39,811.90	0.00	2,188.10

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i>Beginning Encumbrance</i>	<i>Fiscal 2019 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
DPW Garage Lift	8,000.00		8,000.00	7,829.00	0.00	171.00
<b>TOTAL STREETS AND PARKS</b>	<b>50,241.64</b>	<b>902,080.50</b>	<b>952,322.14</b>	<b>769,783.66</b>	<b>152,496.63</b>	<b>30,041.85</b>
Snow Removal Salaries	0.00	65,080.00	65,080.00	65,079.84	0.00	0.16
Snow Removal Expenses	0.00	330,488.00	330,488.00	330,486.90	0.00	1.10
<b>TOTAL SNOW REMOVAL</b>	<b>0.00</b>	<b>395,568.00</b>	<b>395,568.00</b>	<b>395,566.74</b>	<b>0.00</b>	<b>1.26</b>
Street Lighting	0.00	57,522.00	57,522.00	55,629.44	0.00	1,892.56
<b>TOTAL STREET LIGHTING</b>	<b>0.00</b>	<b>57,522.00</b>	<b>57,522.00</b>	<b>55,629.44</b>	<b>0.00</b>	<b>1,892.56</b>
Trash Removal and Tipping Fees	1,994.26	413,700.00	415,694.26	391,166.72	2,435.84	22,091.70
Lanfill Monitoring Wells	35,707.00	0.00	35,707.00	1,297.78	34,409.22	0.00
<b>TOTAL TRASH REMOVAL &amp; TIPPING</b>	<b>37,701.26</b>	<b>413,700.00</b>	<b>451,401.26</b>	<b>392,464.50</b>	<b>36,845.06</b>	<b>22,091.70</b>
Cemetery Salaries	0.00	99,902.00	99,902.00	96,774.64	0.00	3,127.36
Cemetery Truck w/plow	695.98	0.00	695.98	599.99	0.00	95.99
Cemetery Improvements & Maintenance	4,090.80	24,300.00	28,390.80	23,830.55	2,078.50	2,481.75
<b>TOTAL CEMETERY</b>	<b>4,786.78</b>	<b>124,202.00</b>	<b>128,988.78</b>	<b>121,205.18</b>	<b>2,078.50</b>	<b>5,705.10</b>
<b>TOTAL PUBLIC WORKS</b>	<b>92,729.68</b>	<b>1,893,072.50</b>	<b>1,985,802.18</b>	<b>1,734,649.52</b>	<b>191,420.19</b>	<b>59,732.47</b>
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
<b>TOTAL BOARD OF HEALTH</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Council on Aging Salaries	0.00	60,428.00	60,428.00	57,881.93	0.00	2,546.07
Council on Aging Expenses	144.42	23,600.00	23,744.42	13,098.30	1,674.69	8,971.43
<b>TOTAL COUNCIL ON AGING</b>	<b>144.42</b>	<b>84,028.00</b>	<b>84,172.42</b>	<b>70,980.23</b>	<b>1,674.69</b>	<b>11,517.50</b>
Veteran's Services Salary	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
Veteran's Services Expenses	137.00	2,250.00	2,387.00	1,539.80	0.00	847.20
Veteran's Benefits	0.00	100,500.00	100,500.00	83,022.09	0.00	17,477.91
<b>TOTAL VETERANS SERVICES</b>	<b>137.00</b>	<b>107,750.00</b>	<b>107,887.00</b>	<b>89,561.89</b>	<b>0.00</b>	<b>18,325.11</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2019 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
<b>TOTAL HUMAN SERVICES</b>	<b>281.42</b>	<b>191,778.00</b>	<b>192,059.42</b>	<b>160,542.12</b>	<b>1,674.69</b>	<b>29,842.61</b>
Library Salaries	0.00	271,612.00	271,612.00	271,611.34	0.00	0.66
Library Expenses	0.00	137,333.00	137,333.00	137,333.00	0.00	0.00
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
Library Phone Installation	93.00	0.00	93.00	93.00	0.00	0.00
<b>TOTAL LIBRARY</b>	<b>93.00</b>	<b>418,845.00</b>	<b>418,938.00</b>	<b>418,937.34</b>	<b>0.00</b>	<b>0.66</b>
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
<b>TOTAL RECREATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Parks Maintenance	2,918.60	0.00	2,918.60	2,918.60	0.00	0.00
Parks - Storage Units (2)	900.00	0.00	900.00	0.00	0.00	900.00
Parks - Maintenance	0.00	10,000.00	10,000.00	8,226.46	1,773.54	0.00
Parks - Fertilizer	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00
Parks - Court Resurfacing	35,000.00	0.00	35,000.00	35,000.00	0.00	0.00
<b>TOTAL PARKS</b>	<b>38,818.60</b>	<b>12,000.00</b>	<b>50,818.60</b>	<b>46,145.06</b>	<b>3,773.54</b>	<b>900.00</b>
Arts Council Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER CULTURE AND RECREATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CULTURE AND RECREATION</b>	<b>38,911.60</b>	<b>430,845.00</b>	<b>469,756.60</b>	<b>465,082.40</b>	<b>3,773.54</b>	<b>900.66</b>
<i>Maturing Debt-Principal</i>	0.00	500,301.00	500,301.00	500,301.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	233,999.00	233,999.00	231,846.58	0.00	2,152.42
<i>Interest on Temporary Loans</i>	0.00	163,916.00	163,916.00	16,478.50	0.00	147,437.50
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>898,216.00</b>	<b>898,216.00</b>	<b>748,626.08</b>	<b>0.00</b>	<b>149,589.92</b>

Town of West Boylston  
Schedule of Departmental Appropriations and Expenditures  
For the Year Ended June 30, 2019

	<i><b>Beginning Encumbrance</b></i>	<i><b>Fiscal 2019 Budget</b></i>	<i><b>Adjusted Budget</b></i>	<i><b>Expended</b></i>	<i><b>Ending Encumbrance</b></i>	<i><b>Variance</b></i>
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	2,266.00	2,266.00	2,266.00	0.00	0.00
Regional Transit Authority	0.00	59,187.00	59,187.00	59,187.00	0.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Assessment	0.00	0.00	0.00	0.00	0.00	0.00
Charter School/School Choice Assessment	0.00	349,961.00	349,961.00	366,206.00	0.00	(16,245.00)
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,825.00	1,825.00	1,824.70	0.00	0.30
Wachusett Earth Day Collaborative	0.00	4,121.00	4,121.00	4,121.00	0.00	0.00
Wachusett Greenways	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
<b>TOTAL INTERGOVERNMENTAL</b>	<b>0.00</b>	<b>423,280.00</b>	<b>423,280.00</b>	<b>439,524.70</b>	<b>0.00</b>	<b>(16,244.70)</b>
<i>County Retirement Assessment</i>	0.00	1,147,630.00	1,147,630.00	1,147,630.00	0.00	0.00
Workers Compensation Insurance	0.00	72,372.00	72,372.00	72,372.00	0.00	0.00
Unemployment Compensation	237.43	32,700.00	32,937.43	32,937.43	0.00	0.00
Group Health Insurance Premiums	1,455.39	3,338,284.00	3,339,739.39	3,139,770.22	1,301.88	198,667.29
Group Life Insurance Premium	0.00	13,000.00	13,000.00	11,412.90	0.00	1,587.10
Medicare-Town's Share	0.00	196,500.00	196,500.00	195,534.93	0.00	965.07
<i>General Insurance</i>	0.00	192,615.00	192,615.00	192,338.30	0.00	276.70
<i>Self-Insurance Deductible Expenses</i>	0.00	3,000.00	3,000.00	1,376.22	0.00	1,623.78
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,692.82</b>	<b>4,996,101.00</b>	<b>4,997,793.82</b>	<b>4,793,372.00</b>	<b>1,301.88</b>	<b>203,119.94</b>
<b>GRAND TOTALS</b>	<b>856,584.23</b>	<b>25,017,232.50</b>	<b>25,873,816.73</b>	<b>24,781,972.12</b>	<b>403,386.86</b>	<b>688,457.75</b>
<b>ESCO Lease</b>	0.00	224,033.00	224,033.00	224,032.94	0.00	0.06
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	23,059.20	0.00	(23,059.20)
<i>Transfer to OPEB Trust</i>	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
<i>Transfer to Stabilization Fund</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer to Capital Investment Trust</i>	0.00	10,500.00	10,500.00	40,229.44	0.00	(29,729.44)
<i>Transfer to Unemployment Trust</i>	0.00	30,000.00	30,000.00	30,000.00	0.00	0.00
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>0.00</b>	<b>140,500.00</b>	<b>140,500.00</b>	<b>193,288.64</b>	<b>0.00</b>	<b>(52,788.64)</b>