

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2020

	<u>Governmental Fund Types</u>			<u>Proprietary</u>	<u>Fiduciary Fund</u>	<u>Account Group</u>	<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Sewer Enterprise</u>	<u>Trust and Agency</u>	<u>General Long Term Debt</u>	<u>(Memorandum Only)</u>
<u>ASSETS:</u>							
Cash and Investments	\$ 3,265,382.88	\$ 4,483,026.88	\$ (218,430.82)	\$ 4,439,100.34	\$ 11,575,850.07		\$ 23,544,929.35
Receivables:							
Personal Property Taxes	8,990.89						8,990.89
Real Estate Taxes	377,060.00						377,060.00
Less Allowance for Abatements	(168,038.54)						(168,038.54)
Tax Liens	134,658.19			13,897.00			148,555.19
Excise Taxes	136,702.59						136,702.59
Departmental and Other	8,646.65	206,293.51		59,008.34	21,203.19		295,151.69
Unapportioned Betterments				1,900,843.83			1,900,843.83
Apportioned Betterments				10,334.34			10,334.34
Connection Loans Not Yet Assessed							-
Intergovernmental	-	241,829.30	275,917.01				517,746.31
Due from Other Funds					-		-
Prepaid Expenses	36,500.00	-					36,500.00
Amounts to be Provided				4,706,231.62		13,784,078.30	18,490,309.92
Total Assets	\$ 3,799,902.66	\$ 4,931,149.69	\$ 57,486.19	\$ 11,129,415.47	\$ 11,597,053.26	\$ 13,784,078.30	\$ 45,299,085.57
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ 261,828.58	\$ 32,061.99	\$ 887.04	\$ 189,523.83	\$ 455.32		\$ 484,756.76
Accrued Payroll and Withholdings	388,810.05	1,765.37		1,964.28	8,683.00		401,222.70
Due to Other Governments	-						-
Deferred Revenue:							
Property Taxes	218,012.35						218,012.35
Tax Liens	134,658.19			13,897.00			148,555.19
Excise Taxes	136,702.59						136,702.59
Utility Charges				59,008.34			59,008.34
Other		206,293.51		1,911,178.17	3,661.19		2,121,132.87
Other Liabilities	29,225.57				7,965,040.04		7,994,265.61
Notes Payable							-
Capital Lease Payable						2,241,068.29	2,241,068.29
Bonds Payable				4,706,231.62		11,543,010.01	16,249,241.63
Total Liabilities	1,169,237.33	240,120.87	887.04	6,881,803.24	7,977,839.55	13,784,078.30	30,053,966.33
<u>Retained Earnings & Fund Balances:</u>							
Retained Earnings				1,539,070.95			1,539,070.95
Retained Earnings - Capital Reserve				28,534.56			28,534.56
Retained Earnings - Betterments/Debt				2,657,352.48			2,657,352.48
Reserved for Endowments					532,761.59		532,761.59
Reserved for Encumbrances	402,223.32	3,347,647.76	56,599.15	22,654.24			3,829,124.47
Reserved for Petty Cash	535.00						535.00
Designated for Debt Service	-						-
Designated for Future Years Expenditures	-	-			-		-
Undesignated - deficits	-						-
Undesignated	2,227,907.01	1,343,381.06			3,086,452.12		6,657,740.19
Total Fund Balances	2,630,665.33	4,691,028.82	56,599.15	4,247,612.23	3,619,213.71	-	15,245,119.24
Total Liabilities and Fund Balances	\$ 3,799,902.66	\$ 4,931,149.69	\$ 57,486.19	\$ 11,129,415.47	\$ 11,597,053.26	\$ 13,784,078.30	\$ 45,299,085.57

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Sewer Enterprise Fund</u>	<u>Trust Funds</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>						
Property Taxes:						
Personal Property	1,202,863.93					1,202,863.93
Real Estate	17,424,477.35					17,424,477.35
Tax Liens	26,078.87					26,078.87
Intergovernmental	3,998,284.00	1,825,922.58	275,917.01	206,255.37		6,306,378.96
Local Estimated Receipts:						
Motor Vehicle Excise	1,150,408.08					1,150,408.08
Other Excise	166,163.48					
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	310,036.97	1,038,570.02		431,201.73		1,779,808.72
Investment Income	45,563.25	23,693.06		35,328.11	50,019.93	154,604.35
Miscellaneous	345,009.93	376,479.16	522,613.06			1,244,102.15
User Charges	103,134.70			1,424,716.74		1,527,851.44
Contributions and Donations		0.00			146,188.60	146,188.60
TOTAL REVENUES	25,455,602.15	3,264,664.82	798,530.07	2,097,501.95	196,208.53	31,646,344.04
<u>EXPENDITURES:</u>						
General Government	1,017,417.78	269,804.16			1,970.00	1,289,191.94
Public Safety	2,885,753.52	116,867.61	67,641.49		0.00	3,070,262.62
Education	12,240,964.48	1,638,302.70	0.00		84,788.03	13,964,055.21
Public Works	1,577,741.49	28,878.50	268,901.01	1,328,583.73	4,870.37	3,208,975.10
Human Services	204,306.62	112,992.27	282,806.16			600,105.05
Culture and Recreation	454,518.90	51,753.03			0.00	506,271.93
Debt Service	939,943.95	0.00		565,711.83		1,505,655.78
Intergovernmental	442,963.28					442,963.28
ESCO Lease	231,203.93					231,203.93
Employee Benefits and Insurance	5,039,436.74				0.00	5,039,436.74
TOTAL EXPENDITURES	25,034,250.69	2,218,598.27	619,348.66	1,894,295.56	91,628.40	29,858,121.58
REVENUES OVER/(UNDER) EXPENDITURES	421,351.46	1,046,066.55	179,181.41	203,206.39	104,580.13	1,788,222.46
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						0.00
Bond Proceeds			4,725,000.00			4,725,000.00
Operating Transfers In	419,245.79	46,703.81	45,510.00		350,000.00	861,459.60
Operating Transfers Out	(442,213.81)	(379,145.79)			(40,100.00)	(861,459.60)
TOTAL OTHER FINANCING SOURCES/(USES)	(22,968.02)	(332,441.98)	4,770,510.00	0.00	309,900.00	4,725,000.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	398,383.44	713,624.57	4,949,691.41	203,206.39	414,480.13	6,679,385.94
Fund Balances - July 1, 2019	2,232,281.89	3,977,404.25	(4,893,092.26)	4,044,405.84	3,204,733.58	8,565,733.30
Fund Balances - June 30, 2020	2,630,665.33	4,691,028.82	56,599.15	4,247,612.23	3,619,213.71	15,245,119.24

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2020

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,202,863.93	1,205,598.55	(2,734.62)	
Real Estate	17,424,477.35	17,617,652.13	(193,174.78)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	26,078.87	0.00	26,078.87	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(104,964.68)	(104,964.68)	0.00	
Total Property Taxes	18,548,455.47	18,718,286.00	(169,830.53)	99.09%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	3,034,005.00	3,034,005.00	0.00	
School Building Assistance	0.00	0.00	0.00	
Charter Tuition/Facility Reimb	24,733.00	10,624.00	14,109.00	
General State Governmental Aid	846,068.00	846,068.00	0.00	
Other Intergovernmental	93,478.00	103,830.00	(10,352.00)	
Total Intergovernmental	3,998,284.00	3,994,527.00	3,757.00	100.09%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,150,408.08	1,080,700.00	69,708.08	
Other Excises	166,163.48	150,000.00	16,163.48	
Payments in Lieu of Taxes	683,581.59	680,000.00	3,581.59	
Penalties/Interest on Taxes	98,634.91	65,000.00	33,634.91	
Pay As You Throw Program	103,134.70	105,000.00	(1,865.30)	
Departmental Fees	53,603.06	50,000.00	3,603.06	
Licenses and Permits	157,799.00	140,000.00	17,799.00	
Investment Income	45,563.25	15,000.00	30,563.25	
Fines and Forfeits	20,820.32	24,000.00	(3,179.68)	
Other Local Receipts	324,189.61	252,000.00	72,189.61	
Total Local Estimated Receipts	2,803,898.00	2,561,700.00	242,198.00	109.45%
TOTAL REVENUES	25,350,637.47	25,274,513.00	76,124.47	100.30%
EXPENDITURES:				
General Government	996,883.49	1,246,372.00	249,488.51	79.98%
Public Safety	2,881,591.32	2,932,033.50	50,442.18	98.28%
Education	12,367,442.08	12,403,969.00	36,526.92	99.71%
Public Works	1,454,075.39	1,652,807.49	198,732.10	87.98%
Human Services	203,842.59	249,577.00	45,734.41	81.68%
Culture and Recreation	450,745.36	464,169.00	13,423.64	97.11%
Debt Service	985,453.95	993,601.00	8,147.05	99.18%
Intergovernmental	442,963.28	452,912.00	9,948.72	97.80%
Employee Benefits and Insurance	5,066,034.26	5,299,004.00	232,969.74	95.60%
ESCO Lease	231,203.93	231,204.00	0.07	4.36%
TOTAL EXPENDITURES	25,080,235.65	25,925,648.99	845,413.34	96.74%
REVENUES OVER/(UNDER) EXPENDITURES	270,401.82	(651,135.99)	921,537.81	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	419,245.79	399,092.90	20,152.89	105.05%
Operating Transfers Out	(396,703.81)	(350,000.00)	(46,703.81)	113.34%
Bond Proceeds	0.00	0.00	0.00	
Other	602,043.09	602,043.09	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	624,585.07	651,135.99	(26,550.92)	95.92%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	894,986.89	0.00	894,986.89	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2020

	<u>20</u> <u>Town</u> <u>Grants</u>	<u>21</u> <u>School</u> <u>Grants</u>	<u>22</u> <u>School</u> <u>Lunch</u>	<u>23</u> <u>Receipts</u> <u>Reserved</u>	<u>24</u> <u>Town</u> <u>Revolving</u>	<u>25</u> <u>School</u> <u>Revolving</u>	<u>26</u> <u>Community</u> <u>Preservation</u>	<u>27</u> <u>Septic Repair</u> <u>Program</u>	<u>28</u> <u>Other</u> <u>SRF</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
<u>ASSETS:</u>										
Cash and Investments	\$ 326,997.42	\$ (124,954.11)	\$ 5,791.50	\$ 990,798.70	\$ 269,161.30	\$ 992,389.80	\$ 1,758,577.81	\$ 119,528.32	\$ 144,736.14	\$ 4,483,026.88
Receivables:										
Departmental and Other				200,764.03			5,529.48			206,293.51
Due from Homeowners										-
Due from Other Governments	5,351.30	199,691.00				36,787.00				241,829.30
Due from Other Funds										-
Prepaid Expenses										-
Total Assets	\$ 332,348.72	\$ 74,736.89	\$ 5,791.50	\$ 1,191,562.73	\$ 269,161.30	\$ 1,029,176.80	\$ 1,764,107.29	\$ 119,528.32	\$ 144,736.14	\$ 4,931,149.69
<u>LIABILITIES AND FUND BALANCES:</u>										
<u>Liabilities:</u>										
Warrants and Accounts Payable	\$ 1,647.39	\$ 755.90	\$ 247.75	\$ -	\$ 3,544.05	\$ 21,727.13	\$ -	\$ -	\$ 4,139.77	\$ 32,061.99
Accrued Payroll and Withholdings	355.60				905.94				503.83	1,765.37
Due to Other Funds										-
Deferred Revenue				200,764.03			5,529.48			206,293.51
Other Liabilities										-
Notes Payable										-
Total Liabilities	2,002.99	755.90	247.75	200,764.03	4,449.99	21,727.13	5,529.48	-	4,643.60	240,120.87
<u>Fund Balances:</u>										
Reserved for Expenditures	330,345.73	73,980.99	5,543.75	990,798.70	264,711.31	1,007,449.67	415,196.75	119,528.32	140,092.54	3,347,647.76
Designated for Deficits										-
Designated for Future Years Expenditures										-
Undesignated							1,343,381.06			1,343,381.06
Total Fund Balances	330,345.73	73,980.99	5,543.75	990,798.70	264,711.31	1,007,449.67	1,758,577.81	119,528.32	140,092.54	4,691,028.82
Total Liabilities and Fund Balances	\$ 332,348.72	\$ 74,736.89	\$ 5,791.50	\$ 1,191,562.73	\$ 269,161.30	\$ 1,029,176.80	\$ 1,764,107.29	\$ 119,528.32	\$ 144,736.14	\$ 4,931,149.69

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2020

	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	378,799.08	375,218.00	93,561.18			920,736.00	55,935.00		1,673.32	1,825,922.58
Local Estimated Receipts:										
Charges for Services			105,576.22	567,783.83	148,667.48	216,542.49				1,038,570.02
Investment Income	727.24		1,042.13		192.04		21,646.30		85.35	23,693.06
Miscellaneous				1,493.70	28,109.37	13,026.23	250,847.50	835.19	82,167.17	376,479.16
Contributions and Donations										0.00
TOTAL REVENUES	379,526.32	375,218.00	200,179.53	569,277.53	176,968.89	1,150,304.72	328,428.80	835.19	83,925.84	3,264,664.82
<u>EXPENDITURES:</u>										
General Government	173,207.33				38,092.78		30,222.50		28,281.55	269,804.16
Public Safety	112,147.61								4,720.00	116,867.61
Education		367,483.81	266,251.60			1,004,567.29				1,638,302.70
Public Works	2,290.00				26,588.50					28,878.50
Human Services	22,740.00				83,628.35				6,623.92	112,992.27
Culture and Recreation	21,819.60				8,571.10				21,362.33	51,753.03
Debt Service										0.00
TOTAL EXPENDITURES	332,204.54	367,483.81	266,251.60	0.00	156,880.73	1,004,567.29	30,222.50	0.00	60,987.80	2,218,598.27
REVENUES OVER/(UNDER) EXPENDITURES	47,321.78	7,734.19	(66,072.07)	569,277.53	20,088.16	145,737.43	298,206.30	835.19	22,938.04	1,046,066.55
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In				35,866.41	10,837.40					46,703.81
Operating Transfers (Out)				(358,992.90)	(20,152.89)					(379,145.79)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	(323,126.49)	(9,315.49)	0.00	0.00	0.00	0.00	(332,441.98)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	47,321.78	7,734.19	(66,072.07)	246,151.04	10,772.67	145,737.43	298,206.30	835.19	22,938.04	713,624.57
Fund Balances - July 1, 2019	283,023.95	66,246.80	71,615.82	744,647.66	253,938.64	861,712.24	1,460,371.51	118,693.13	117,154.50	3,977,404.25
Fund Balances - June 30, 2020	330,345.73	73,980.99	5,543.75	990,798.70	264,711.31	1,007,449.67	1,758,577.81	119,528.32	140,092.54	4,691,028.82

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2020

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Police Station Design/Construction</u>	<u>Fire Truck & Equipment</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS:</u>							
Cash and Investments	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,980.71	\$ 19,418.65	\$ (240,255.64)	\$ (218,430.82)
Receivables:							
Departmental and Other							-
Due from Homeowners							-
Due from Commonwealth of Mass						275,917.01	275,917.01
Due from Other Funds							-
Total Assets	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,980.71	\$ 19,418.65	\$ 35,661.37	\$ 57,486.19
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 887.04	\$ 887.04
Accrued Payroll and Withholdings							-
Due to Other Funds							-
Deferred Revenue:							
Other							-
Other Liabilities							-
Notes Payable							-
Total Liabilities	-	-	-	-	-	887.04	887.04
<u>Fund Balances:</u>							
Reserved for Expenditures	0.79	0.91	423.76	1,980.71	19,418.65		21,824.82
Designated for Deficits							-
Designated for Future Years Expenditures							-
Undesignated						34,774.33	34,774.33
Total Fund Balances	0.79	0.91	423.76	1,980.71	19,418.65	34,774.33	56,599.15
Total Liabilities and Fund Balances	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,980.71	\$ 19,418.65	\$ 35,661.37	\$ 57,486.19

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2020

	<u>Shrewsbury/ Hartwell Sewers</u>	<u>Drainage/Roadway Improvements</u>	<u>Police Station Design/Construction</u>	<u>Fire Truck & Equipment</u>	<u>Senior Center Design/Construction</u>	<u>Highway Improvements</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES:</u>							
Intergovernmental						275,917.01	275,917.01
Investment Income							0.00
Other Revenue					522,613.06		522,613.06
TOTAL REVENUES	0.00	0.00	0.00	0.00	522,613.06	275,917.01	798,530.07
<u>EXPENDITURES:</u>							
General Government							0.00
Public Safety				67,641.49			67,641.49
Education							0.00
Public Works						268,901.01	268,901.01
Human Services					282,806.16		282,806.16
Culture and Recreation							0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	67,641.49	282,806.16	268,901.01	619,348.66
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(67,641.49)	239,806.90	7,016.00	179,181.41
<u>OTHER FINANCING SOURCES/(USES):</u>							
Bond Proceeds					4,725,000.00		4,725,000.00
Other Financing Sources/(Uses)							0.00
Operating Transfers In/(Out)					45,510.00		45,510.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	0.00	4,770,510.00	0.00	4,770,510.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	0.00	(67,641.49)	5,010,316.90	7,016.00	4,949,691.41
Fund Balances - July 1, 2019	0.79	0.91	423.76	69,622.20	(4,990,898.25)	27,758.33	(4,893,092.26)
Fund Balances - June 30, 2020	0.79	0.91	423.76	1,980.71	19,418.65	34,774.33	56,599.15

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2020

	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	
ASSETS:										
Cash and Investments	\$ 155,986.70	\$ 532,761.59	\$ 482,002.11	\$ 133,895.69	\$ 94,068.68	\$ 1,411,538.60	\$ 750,330.51	\$ 59,085.15	\$ 7,956,181.04	\$ 11,575,850.07
Receivables:										
Departmental and Other									21,203.19	21,203.19
Due from Other Funds										-
Total Assets	\$ 155,986.70	\$ 532,761.59	\$ 482,002.11	\$ 133,895.69	\$ 94,068.68	\$ 1,411,538.60	\$ 750,330.51	\$ 59,085.15	\$ 7,977,384.23	\$ 11,597,053.26
LIABILITIES AND FUND BALANCES:										
Liabilities:										
Warrants and Accounts Payable	\$ -	\$ -	\$ 455.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455.32
Accrued Payroll & Withholdings									8,683.00	8,683.00
Due to Other Funds										-
Deferred Revenue									3,661.19	3,661.19
Other Liabilities									7,965,040.04	7,965,040.04
Total Liabilities	-	-	455.32	-	-	-	-	-	7,977,384.23	7,977,839.55
Fund Balances:										
Reserved for Endowments		532,761.59								532,761.59
Reserved for Expenditures										-
Designated for Future Years Expenditures										-
Undesignated	155,986.70		481,546.79	133,895.69	94,068.68	1,411,538.60	750,330.51	59,085.15		3,086,452.12
Total Fund Balances	155,986.70	532,761.59	481,546.79	133,895.69	94,068.68	1,411,538.60	750,330.51	59,085.15	-	3,619,213.71
Total Liabilities and Fund Balances	\$ 155,986.70	\$ 532,761.59	\$ 482,002.11	\$ 133,895.69	\$ 94,068.68	\$ 1,411,538.60	\$ 750,330.51	\$ 59,085.15	\$ 7,977,384.23	\$ 11,597,053.26

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2020

	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	
<u>REVENUES:</u>									
Investment Income	5,986.70		12,877.70	2,068.80	1,243.93	18,288.17	9,251.06	303.57	50,019.93
Contributions and Donations		9,000.00	133,922.00	3,266.60					146,188.60
TOTAL REVENUES	<u>\$5,986.70</u>	<u>\$9,000.00</u>	<u>\$146,799.70</u>	<u>\$5,335.40</u>	<u>\$1,243.93</u>	<u>\$18,288.17</u>	<u>\$9,251.06</u>	<u>\$303.57</u>	<u>\$196,208.53</u>
<u>EXPENDITURES:</u>									
General Government								1,970.00	1,970.00
Public Safety									0.00
Education			66,088.03	18,700.00					84,788.03
Public Works			4,870.37						4,870.37
Culture and Recreation									0.00
Employee Benefits									0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>70,958.40</u>	<u>18,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,970.00</u>	<u>91,628.40</u>
REVENUES OVER/(UNDER) EXPENDITURES	5,986.70	9,000.00	75,841.30	(13,364.60)	1,243.93	18,288.17	9,251.06	(1,666.43)	104,580.13
<u>OTHER FINANCING SOURCES/(USES):</u>									
Operating Transfers In	50,000.00					100,000.00	200,000.00		350,000.00
Operating Transfers (Out)			(18,000.00)				(22,100.00)		(40,100.00)
TOTAL OTHER FINANCING SOURCES/(USES)	50,000.00	0.00	(18,000.00)	0.00	0.00	100,000.00	177,900.00	0.00	309,900.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	55,986.70	9,000.00	57,841.30	(13,364.60)	1,243.93	118,288.17	187,151.06	(1,666.43)	414,480.13
Fund Balances - July 1, 2019	100,000.00	523,761.59	423,705.49	147,260.29	92,824.75	1,293,250.43	563,179.45	60,751.58	3,204,733.58
Fund Balances - June 30, 2020	<u>\$155,986.70</u>	<u>\$532,761.59</u>	<u>\$481,546.79</u>	<u>\$133,895.69</u>	<u>\$94,068.68</u>	<u>\$1,411,538.60</u>	<u>\$750,330.51</u>	<u>\$59,085.15</u>	<u>\$3,619,213.71</u>

Town of West Boylston
 Schedule of Departmental Appropriations and Expenditures
 For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 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	4,467.17	0.00	1,582.83
<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	4,467.17	3,130.34	1,587.83
Town Administrator Salaries	0.00	182,323.00	182,323.00	133,350.84	0.00	48,972.16
Town Administrator Expenses	0.00	4,800.00	4,800.00	3,360.07	0.00	1,439.93
Elder Community Service Program	16,094.76	0.00	16,094.76	11,885.00	4,209.76	0.00
Economic Development Task Force	445.00	0.00	445.00	445.00	0.00	0.00
Update Open Space/Recreation Plan	370.00	0.00	370.00	0.00	370.00	0.00
TOTAL TOWN ADMINISTRATOR	16,909.76	187,123.00	204,032.76	149,040.91	4,579.76	50,412.09
Finance Committee Expenses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Reserve Fund</i>	0.00	22,000.00	22,000.00	0.00	0.00	22,000.00
TOTAL FINANCE COMMITTEE	0.00	22,000.00	22,000.00	0.00	0.00	22,000.00
Finance Director Salary and Wages	0.00	140,591.00	140,591.00	123,355.44	0.00	17,235.56
Finance Director Expenses	522.57	28,500.00	29,022.57	20,977.48	406.41	7,638.68
TOTAL FINANCE DIRECTOR	522.57	169,091.00	169,613.57	144,332.92	406.41	24,874.24
<i>Town Audit</i>	0.00	34,650.00	34,650.00	23,900.00	0.00	10,750.00
TOTAL TOWN AUDIT	0.00	34,650.00	34,650.00	23,900.00	0.00	10,750.00
Assessor's Salaries	0.00	14,274.00	14,274.00	3,120.50	0.00	11,153.50
Assessor's Expenses	0.00	88,150.00	88,150.00	84,312.44	190.00	3,647.56
Assessor's Software Upgrade	17,500.00	0.00	17,500.00	17,500.00	0.00	0.00
TOTAL ASSESSORS	17,500.00	102,424.00	119,924.00	104,932.94	190.00	14,801.06
Treasurer/Collector Salaries	0.00	158,978.00	158,978.00	154,902.94	0.00	4,075.06
Treasurer/Collector Expenses	1,051.00	47,800.00	48,851.00	32,489.00	33.00	16,329.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 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	3,794.26	206,778.00	210,572.26	187,391.94	2,776.26	20,404.06
Town Counsel	0.00	80,000.00	80,000.00	70,369.22	0.00	9,630.78
TOTAL TOWN COUNSEL	0.00	80,000.00	80,000.00	70,369.22	0.00	9,630.78
Computer Expenses	0.00	109,869.00	109,869.00	96,311.84	1,500.00	12,057.16
Computer Capital Outlay	0.00	21,200.00	21,200.00	3,871.10	7,356.19	9,972.71
	0.00	131,069.00	131,069.00	100,182.94	8,856.19	22,029.87
Town Clerk Salaries	0.00	73,811.00	73,811.00	73,728.90	0.00	82.10
Town Clerk Expenses	0.00	2,460.00	2,460.00	1,740.39	0.00	719.61
TOTAL TOWN CLERK	0.00	76,271.00	76,271.00	75,469.29	0.00	801.71
Elections Salaries	0.00	12,000.00	12,000.00	11,460.79	0.00	539.21
Elections Expenses	0.00	13,610.00	13,610.00	10,616.97	0.00	2,993.03
TOTAL ELECTIONS & REGISTRATIONS	0.00	25,610.00	25,610.00	22,077.76	0.00	3,532.24
Conservation Commission Salaries	0.00	1,800.00	1,800.00	1,800.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	1,800.00	1,800.00	1,800.00	0.00	0.00
Planning Board Salaries	0.00	4,000.00	4,000.00	4,000.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	4,000.00	4,000.00	4,000.00	0.00	0.00
Zoning Board Wages	0.00	3,000.00	3,000.00	2,112.04	0.00	887.96
TOTAL ZONING BOARD	0.00	3,000.00	3,000.00	2,112.04	0.00	887.96
Public Safety H.Q. Expenses	951.47	38,020.00	38,971.47	38,367.92	279.23	324.32
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
Public Safety HQ Asbestos Remediation	21,209.35	0.00	21,209.35	0.00	21,209.35	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	22,160.82	47,920.00	70,080.82	48,267.92	21,488.58	324.32
Facilities Mangement Expenses	0.00	18,900.00	18,900.00	0.00	0.00	18,900.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
TOTAL FACILITIES MANAGEMENT	0.00	18,900.00	18,900.00	0.00	0.00	18,900.00
Town Hall Salaries	0.00	13,593.00	13,593.00	12,378.05	0.00	1,214.95
Town Hall Expenses	571.88	49,787.00	50,358.88	35,732.59	3,724.31	10,901.98
Municipal Building Maintenance	1,766.13	9,900.00	11,666.13	11,278.50	0.00	387.63
TOTAL TOWN HALL	2,338.01	73,280.00	75,618.01	59,389.14	3,724.31	12,504.56
Print Town Report	0.00	800.00	800.00	0.00	669.62	130.38
TOTAL PRINT TOWN REPORT	0.00	800.00	800.00	0.00	669.62	130.38
WBPA Salaries	0.00	45,950.00	45,950.00	12,817.29	0.00	33,132.71
WBPA Expenses	0.00	9,600.00	9,600.00	6,866.30	0.00	2,733.70
WBPA Equipment	9,314.97	0.00	9,314.97	0.00	9,314.97	0.00
TOTAL WBPA	9,314.97	55,550.00	64,864.97	19,683.59	9,314.97	35,866.41
TOTAL GENERAL GOVERNMENT	75,670.73	1,246,372.00	1,322,042.73	1,017,417.78	55,136.44	249,488.51
Police Salaries	0.00	1,520,967.00	1,520,967.00	1,499,716.74	0.00	21,250.26
Police Expenses	2,508.99	126,217.00	128,725.99	125,545.09	2,896.53	284.37
Police Capital Outlay	0.00	48,850.00	48,850.00	48,850.00	0.00	0.00
Police Station Repairs & Maint	1,356.00	9,900.00	11,256.00	8,347.38	69.80	2,838.82
TOTAL POLICE	3,864.99	1,705,934.00	1,709,798.99	1,682,459.21	2,966.33	24,373.45
Fire Salaries	0.00	790,617.00	790,617.00	774,231.55	0.00	16,385.45
Fire Expenses	3,355.03	132,825.00	136,180.03	134,612.04	80.99	1,487.00
Fire Prior Year Bill	0.00	1,683.50	1,683.50	1,683.50	0.00	0.00
Fire Alarm Decommissioning	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
TOTAL FIRE	8,355.03	925,125.50	933,480.53	910,527.09	5,080.99	17,872.45
Communications Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Communications Expenses	272.65	183,852.00	184,124.65	182,746.67	283.15	1,094.83
TOTAL PUBLIC SAFETY COMMUNICATIONS	272.65	183,852.00	184,124.65	182,746.67	283.15	1,094.83
Building Inspector Salaries	0.00	85,572.00	85,572.00	83,794.61	0.00	1,777.39

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Building Inspector Expenses	0.00	7,300.00	7,300.00	5,573.08	0.00	1,726.92
TOTAL BUILDING INSPECTOR	0.00	92,872.00	92,872.00	89,367.69	0.00	3,504.31
Sealer of Weights Expenses	0.00	1,750.00	1,750.00	1,750.00	0.00	0.00
TOTAL SEALER OF WEIGHTS	0.00	1,750.00	1,750.00	1,750.00	0.00	0.00
Emergency Management Expenses	0.00	8,000.00	8,000.00	7,402.86	0.00	597.14
TOTAL EMERGENCY MANAGEMENT	0.00	8,000.00	8,000.00	7,402.86	0.00	597.14
Animal Control Salary	0.00	13,000.00	13,000.00	11,500.00	0.00	1,500.00
Animal Control Expenses	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00
TOTAL ANIMAL CONTROL	0.00	14,500.00	14,500.00	11,500.00	0.00	3,000.00
TOTAL PUBLIC SAFETY	12,492.67	2,932,033.50	2,944,526.17	2,885,753.52	8,330.47	50,442.18
Education-Expenses	117,053.16	12,403,969.00	12,521,022.16	12,240,964.48	241,892.26	38,165.42
TOTAL EDUCATION	117,053.16	12,403,969.00	12,521,022.16	12,240,964.48	241,892.26	38,165.42
DPW Salaries	0.00	480,471.00	480,471.00	420,999.39	694.90	58,776.71
DPW Expenses	656.63	317,600.00	318,256.63	216,440.28	30,135.94	71,680.41
Municipal Building Maintenance	0.00	9,900.00	9,900.00	2,596.22	0.00	7,303.78
DPW Prior Year Bill	0.00	54.59	54.59	54.59	0.00	0.00
TNC Appropriation	0.00	942.90	942.90	0.00	942.90	0.00
DPW Wing Blade Extension	0.00	22,100.00	22,100.00	0.00	22,100.00	0.00
DPW Stainless Steel Dump Bodies	114,340.00	0.00	114,340.00	114,340.00	0.00	0.00
DPW Stainless Steel Material Spreader	23,500.00	0.00	23,500.00	23,500.00	0.00	0.00
DPW Salt Spreader Speed Controls	14,000.00	0.00	14,000.00	10,500.00	3,500.00	0.00
TOTAL STREETS AND PARKS	152,496.63	831,068.49	983,565.12	788,430.48	57,373.74	137,760.90
Snow Removal Salaries	0.00	40,723.00	40,723.00	40,722.33	0.00	0.67
Snow Removal Expenses	0.00	211,502.00	211,502.00	211,500.55	0.00	1.45
TOTAL SNOW REMOVAL	0.00	252,225.00	252,225.00	252,222.88	0.00	2.12

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Street Lighting	0.00	34,820.00	34,820.00	34,819.20	0.00	0.80
TOTAL STREET LIGHTING	0.00	34,820.00	34,820.00	34,819.20	0.00	0.80
Trash Removal and Tipping Fees	2,435.84	425,700.00	428,135.84	363,001.25	5,236.99	59,897.60
Lanfill Monitoring Wells	34,409.22	0.00	34,409.22	32,306.00	2,103.22	0.00
TOTAL TRASH REMOVAL & TIPPING	36,845.06	425,700.00	462,545.06	395,307.25	7,340.21	59,897.60
Cemetery Salaries	0.00	106,494.00	106,494.00	105,423.32	0.00	1,070.68
Cemetery Improvements & Maintenance	2,078.50	2,500.00	4,578.50	1,538.36	3,040.14	0.00
TOTAL CEMETERY	2,078.50	108,994.00	111,072.50	106,961.68	3,040.14	1,070.68
TOTAL PUBLIC WORKS	191,420.19	1,652,807.49	1,844,227.68	1,577,741.49	67,754.09	198,732.10
Board of Health Salaries	0.00	9,000.00	9,000.00	9,000.00	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	9,000.00	9,000.00	9,000.00	0.00	0.00
Council on Aging Salaries	0.00	70,497.00	70,497.00	69,944.63	0.00	552.37
Council on Aging Expenses	1,674.69	38,290.00	39,964.69	27,545.81	1,210.66	11,208.22
Municipal Building Maintenance	0.00	4,000.00	4,000.00	3,692.83	0.00	307.17
CoA Prior Year Bill	0.00	305.00	305.00	305.00	0.00	0.00
TOTAL COUNCIL ON AGING	1,674.69	113,092.00	114,766.69	101,488.27	1,210.66	12,067.76
Veteran's Services Salary	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
Veteran's Services Expenses	0.00	2,485.00	2,485.00	850.20	0.00	1,634.80
Veteran's Benefits	0.00	120,000.00	120,000.00	87,968.15	0.00	32,031.85
TOTAL VETERANS SERVICES	0.00	127,485.00	127,485.00	93,818.35	0.00	33,666.65
TOTAL HUMAN SERVICES	1,674.69	249,577.00	251,251.69	204,306.62	1,210.66	45,734.41
Library Salaries	0.00	286,629.00	286,629.00	286,620.00	0.00	9.00
Library Expenses	0.00	165,940.00	165,940.00	153,309.41	0.00	12,630.59
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
TOTAL LIBRARY	0.00	462,469.00	462,469.00	449,829.41	0.00	12,639.59
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	0.00	0.00	0.00	0.00	0.00	0.00
Parks - Storage Units (2)	0.00	0.00	0.00	0.00	0.00	0.00
Parks - Maintenance	1,773.54	0.00	1,773.54	1,773.54	0.00	0.00
Parks - Fertilizer	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
TOTAL PARKS	3,773.54	0.00	3,773.54	3,773.54	0.00	0.00
Celebrations	0.00	1,700.00	1,700.00	915.95	0.00	784.05
TOTAL OTHER CULTURE AND RECREATION	0.00	1,700.00	1,700.00	915.95	0.00	784.05
TOTAL CULTURE AND RECREATION	3,773.54	464,169.00	467,942.54	454,518.90	0.00	13,423.64
<i>Maturing Debt-Principal</i>	0.00	525,811.00	525,811.00	525,811.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	232,852.00	232,852.00	225,705.45	0.00	7,146.55
<i>Interest on Temporary Loans</i>	0.00	234,938.00	234,938.00	233,937.50	0.00	1,000.50
TOTAL DEBT SERVICE	0.00	993,601.00	993,601.00	985,453.95	0.00	8,147.05
RMV Non-Renewal Surcharges	0.00	5,940.00	5,940.00	4,920.00	0.00	1,020.00
Air Pollution Control Districts	0.00	2,287.00	2,287.00	2,287.00	0.00	0.00
Regional Transit Authority	0.00	62,938.00	62,938.00	62,938.00	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	3,122.00	0.00	(3,122.00)
Charter School/School Choice Assessment	0.00	374,755.00	374,755.00	362,705.00	0.00	12,050.00
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,871.00	1,871.00	1,870.28	0.00	0.72
Wachusett Earth Day Collaborative	0.00	4,121.00	4,121.00	4,121.00	0.00	0.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2020

	<i>Beginning Encumbrance</i>	<i>Fiscal 2020 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Wachusett Greenways	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	452,912.00	452,912.00	442,963.28	0.00	9,948.72
<i>County Retirement Assessment</i>	0.00	1,284,449.00	1,284,449.00	1,284,449.00	0.00	0.00
Workers Compensation Insurance	0.00	77,000.00	77,000.00	77,000.00	0.00	0.00
Unemployment Compensation	0.00	37,700.00	37,700.00	12,800.60	24,899.40	0.00
Group Health Insurance Premiums	1,301.88	3,481,627.00	3,482,928.88	3,274,424.67	3,000.00	205,504.21
Group Life Insurance Premium	0.00	13,000.00	13,000.00	11,642.40	0.00	1,357.60
Medicare-Town's Share	0.00	206,000.00	206,000.00	198,900.77	0.00	7,099.23
<i>General Insurance</i>	0.00	196,228.00	196,228.00	177,719.30	0.00	18,508.70
<i>Self-Insurance Deductible Expenses</i>	0.00	3,000.00	3,000.00	2,500.00	0.00	500.00
TOTAL EMPLOYEE BENEFITS	1,301.88	5,299,004.00	5,300,305.88	5,039,436.74	27,899.40	232,969.74
GRAND TOTALS	403,386.86	25,694,444.99	26,097,831.85	24,848,556.76	402,223.32	847,051.77
ESCO Lease	0.00	231,204.00	231,204.00	231,203.93	0.00	0.07
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	46,703.81	0.00	(46,703.81)
<i>Transfer to OPEB Trust</i>	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00
<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	200,000.00	200,000.00	200,000.00	0.00	0.00
<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	350,000.00	350,000.00	396,703.81	0.00	(46,703.81)