

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2022

	<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>
ASSETS:							
Cash and Investments	\$ 3,766,058.21	\$ 7,360,678.59	\$ 76,830.85	\$ 4,495,728.51	\$ 12,387,621.96		\$ 28,086,918.12
Receivables:							
Personal Property Taxes	11,706.83						11,706.83
Real Estate Taxes	379,385.40						379,385.40
Less Allowance for Abatements	(304,642.02)						(304,642.02)
Tax Liens	264,888.62			17,954.91			282,843.53
Excise Taxes	139,767.69						139,767.69
Departmental and Other	15,287.60	306,334.74		51,903.16	23,632.26		397,157.76
Unapportioned Betterments				1,284,414.09			1,284,414.09
Apportioned Betterments				8,926.81			8,926.81
Connection Loans Not Yet Assessed							-
Intergovernmental		176,711.11	-				176,711.11
Due from Other Funds							-
Prepaid Expenses	1,149.00	-					1,149.00
Amounts to be Provided				3,952,802.31		11,989,337.57	15,942,139.88
Total Assets	\$ 4,273,601.33	\$ 7,843,724.44	\$ 76,830.85	\$ 9,811,729.79	\$ 12,411,254.22	\$ 11,989,337.57	\$ 46,406,478.20
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Warrants and Accounts Payable	\$ 613,140.97	\$ 31,486.67	\$ -	\$ 30,191.39	\$ 2,284.79		\$ 677,103.82
Accrued Payroll and Withholdings	467,430.09	2,452.07		2,736.92	43,492.14		516,111.22
Due to Other Governments	-						-
Deferred Revenue:							
Property Taxes	86,450.21						86,450.21
Tax Liens	264,888.62			17,954.91			282,843.53
Excise Taxes	139,767.69						139,767.69
Utility Charges				51,903.16			51,903.16
Other	4,249.72	306,334.74		1,293,340.90	3,589.26		1,607,514.62
Other Liabilities	12,843.68				7,581,251.02		7,594,094.70
Notes Payable							-
Capital Lease Payable						1,877,289.01	1,877,289.01
Bonds Payable				3,952,802.31		10,112,048.56	14,064,850.87
Total Liabilities	1,588,770.98	340,273.48	-	5,348,929.59	7,630,617.21	11,989,337.57	26,897,928.83
Retained Earnings & Fund Balances:							
Retained Earnings				1,221,026.80			1,221,026.80
Retained Earnings - Capital Reserve				34,666.90			34,666.90
Retained Earnings - Betterments/Debt				2,317,481.91			2,317,481.91
Reserved for Endowments					546,061.59		546,061.59
Reserved for Encumbrances	509,323.22	6,023,281.82	76,830.85	262,565.59			6,872,001.48
Reserved for Petty Cash	685.00						685.00
Reserved for Charter School Assmts	30,216.00						30,216.00
Designated for Future Years Expenditures	270,000.00	455,550.00		627,059.00			1,352,609.00
Undesignated - deficits	(1,269.04)						(1,269.04)
Undesignated	1,875,875.17	1,024,619.14			4,234,575.42		7,135,069.73
Total Fund Balances	2,684,830.35	7,503,450.96	76,830.85	4,462,800.20	4,780,637.01	-	19,508,549.37
Total Liabilities and Fund Balances	\$ 4,273,601.33	\$ 7,843,724.44	\$ 76,830.85	\$ 9,811,729.79	\$ 12,411,254.22	\$ 11,989,337.57	\$ 46,406,478.20

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2022

	<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	1,355,241.15					1,355,241.15
Real Estate	18,403,481.37					18,403,481.37
Tax Liens	39,504.05					39,504.05
Intergovernmental	4,115,957.00	4,637,537.09	236,124.24	191,214.54		9,180,832.87
Local Estimated Receipts:						
Motor Vehicle Excise	1,182,191.57					1,182,191.57
Other Excise	185,202.73					185,202.73
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	593,733.92	863,555.96		380,154.72		1,837,444.60
Investment Income	28,770.03	2,537.42		1,685.12	(48,869.63)	(15,877.06)
Miscellaneous	342,154.35	501,660.10	-			843,814.45
User Charges	162,250.00			1,492,495.60		1,654,745.60
Contributions and Donations		-			311,711.02	311,711.02
TOTAL REVENUES	27,092,067.76	6,005,290.57	236,124.24	2,065,549.98	262,841.39	35,661,873.94
<u>EXPENDITURES:</u>						
General Government	1,085,667.04	316,022.41			315.00	1,402,004.45
Public Safety	2,948,518.66	160,521.04	-		-	3,109,039.70
Education	12,993,997.95	2,337,624.14	-		85,761.95	15,417,384.04
Public Works	2,363,663.03	310,864.58	264,225.24	1,425,510.03	511.93	4,364,774.81
Human Services	194,263.39	124,895.74	-			319,159.13
Culture and Recreation	512,344.69	54,802.38			-	567,147.07
Debt Service	970,369.68	-		525,902.77		1,496,272.45
Intergovernmental	391,801.98					391,801.98
ESCO Lease	246,197.75					246,197.75
Employee Benefits and Insurance	5,623,578.59				-	5,623,578.59
TOTAL EXPENDITURES	27,330,402.76	3,304,730.29	264,225.24	1,951,412.80	86,588.88	32,937,359.97
REVENUES OVER/(UNDER) EXPENDITURES	(238,335.00)	2,700,560.28	(28,101.00)	114,137.18	176,252.51	2,724,513.97
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						-
Bond Proceeds			-			-
Operating Transfers In	700,482.64	51,030.37	-		1,297,946.00	2,049,459.01
Operating Transfers Out	(1,240,771.55)	(491,516.46)			(317,171.00)	(2,049,459.01)
TOTAL OTHER FINANCING SOURCES/(USES)	(540,288.91)	(440,486.09)	-	-	980,775.00	-
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	(778,623.91)	2,260,074.19	(28,101.00)	114,137.18	1,157,027.51	2,724,513.97
Fund Balances - July 1, 2021	3,463,454.26	5,243,376.77	104,931.85	4,348,663.02	3,623,609.50	16,784,035.40
Fund Balances - June 30, 2022	2,684,830.35	7,503,450.96	76,830.85	4,462,800.20	4,780,637.01	19,508,549.37

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2022

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,355,241.15	1,361,195.01	(5,953.86)	
Real Estate	18,403,481.37	18,712,139.92	(308,658.55)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	39,504.05	0.00	39,504.05	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(116,738.93)	(116,738.93)	0.00	
<u>Total Property Taxes</u>	19,681,487.64	19,956,596.00	(275,108.36)	98.62%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	3,058,965.00	3,058,965.00	0.00	
School Transportation	7,382.00	0.00	7,382.00	
Charter Tuition/Facility Reimb	6,981.00	6,566.00	415.00	
General State Governmental Aid	875,680.00	875,680.00	0.00	
Other Intergovernmental	166,949.00	100,172.00	66,777.00	
<u>Total Intergovernmental</u>	4,115,957.00	4,041,383.00	74,574.00	101.85%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,182,191.57	1,050,000.00	132,191.57	
Other Excises	185,202.73	115,000.00	70,202.73	
Payments in Lieu of Taxes	683,581.59	683,580.00	1.59	
Penalties/Interest on Taxes	81,375.21	65,000.00	16,375.21	
Pay As You Throw Program	162,250.00	90,000.00	72,250.00	
Departmental Fees	276,396.00	104,000.00	172,396.00	
Licenses and Permits	235,962.71	130,000.00	105,962.71	
Investment Income	28,770.03	25,150.00	3,620.03	
Fines and Forfeits	18,684.61	14,000.00	4,684.61	
Other Local Receipts	323,469.74	270,000.00	53,469.74	
<u>Total Local Estimated Receipts</u>	3,177,884.19	2,546,730.00	631,154.19	124.78%
TOTAL REVENUES	26,975,328.83	26,544,709.00	430,619.83	101.62%
EXPENDITURES:				
<i>General Government</i>	1,108,095.35	1,268,784.00	160,688.65	87.34%
<i>Public Safety</i>	2,904,559.73	2,924,330.00	19,770.27	99.32%
<i>Education</i>	12,936,808.24	12,937,774.00	965.76	99.99%
<i>Public Works</i>	1,986,690.50	2,009,070.40	22,379.90	98.89%
<i>Human Services</i>	210,601.20	268,629.00	58,027.80	78.40%
<i>Culture and Recreation</i>	496,451.58	498,673.00	2,221.42	99.55%
<i>Debt Service</i>	970,369.68	971,370.00	1,000.32	99.90%
<i>Intergovernmental</i>	391,801.98	505,564.00	113,762.02	77.50%
<i>Employee Benefits and Insurance</i>	5,620,789.09	5,906,110.00	285,320.91	95.17%
<i>ESCO Lease</i>	246,197.75	246,198.00	0.25	4.17%
TOTAL EXPENDITURES	26,872,365.10	27,536,502.40	664,137.30	97.59%
REVENUES OVER/(UNDER) EXPENDITURES	102,963.73	(991,793.40)	1,094,757.13	
OTHER FINANCING SOURCES/(USES):				
<i>Operating Transfers In</i>	700,482.64	693,513.40	6,969.24	101.00%
<i>Operating Transfers Out</i>	(1,240,771.55)	(1,197,946.00)	(42,825.55)	103.57%
<i>Bond Proceeds</i>	0.00	0.00	0.00	
<i>Other</i>	1,496,226.00	1,496,226.00	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	955,937.09	991,793.40	(35,856.31)	96.38%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	1,058,900.82	0.00	1,058,900.82	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2022

	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)
ASSETS:										
Cash and Investments	\$ 1,123,378.50	\$ 41,615.96	\$ 291,627.44	\$ 1,348,687.10	\$ 359,207.44	\$ 1,450,570.86	\$ 2,455,933.39	\$ 119,528.32	\$ 170,129.58	\$ 7,360,678.59
Receivables:										
Departmental and Other				298,987.36			7,347.38			306,334.74
Due from Homeowners										-
Due from Other Governments	21,138.75	102,080.00	51,883.13		1,609.23	-				176,711.11
Due from Other Funds										-
Prepaid Expenses										-
Total Assets	\$ 1,144,517.25	\$ 143,695.96	\$ 343,510.57	\$ 1,647,674.46	\$ 360,816.67	\$ 1,450,570.86	\$ 2,463,280.77	\$ 119,528.32	\$ 170,129.58	\$ 7,843,724.44
LIABILITIES AND FUND BALANCES:										
Liabilities:										
Warrants and Accounts Payable	\$ 13,205.57	\$ 4,438.95	\$ -	\$ 1,938.99	\$ 5,177.70	\$ 3,194.50	\$ 500.00	\$ -	\$ 3,030.96	\$ 31,486.67
Accrued Payroll and Withholdings	554.75	266.40			1,630.92				-	2,452.07
Due to Other Funds										-
Deferred Revenue				298,987.36			7,347.38			306,334.74
Other Liabilities										-
Notes Payable										-
Total Liabilities	13,760.32	4,705.35	-	300,926.35	6,808.62	3,194.50	7,847.38	-	3,030.96	340,273.48
Fund Balances:										
Reserved for Expenditures	1,130,756.93	138,990.61	343,510.57	891,198.11	354,008.05	1,447,376.36	1,430,814.25	119,528.32	167,098.62	6,023,281.82
Designated for Deficits										-
Designated for Future Years Expenditures				455,550.00						455,550.00
Undesignated							1,024,619.14			1,024,619.14
Total Fund Balances	1,130,756.93	138,990.61	343,510.57	1,346,748.11	354,008.05	1,447,376.36	2,455,433.39	119,528.32	167,098.62	7,503,450.96
Total Liabilities and Fund Balances	\$ 1,144,517.25	\$ 143,695.96	\$ 343,510.57	\$ 1,647,674.46	\$ 360,816.67	\$ 1,450,570.86	\$ 2,463,280.77	\$ 119,528.32	\$ 170,129.58	\$ 7,843,724.44

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2022

	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	1,862,740.94	712,096.00	625,458.15			1,319,208.00	118,034.00			4,637,537.09
Local Estimated Receipts:										
Charges for Services			(11,272.09)	557,566.88	148,528.11	168,733.06				863,555.96
Investment Income	61.89		249.41		8.25		2,217.87			2,537.42
Miscellaneous				856.20	42,278.45	14,554.86	276,937.06		167,033.53	501,660.10
Contributions and Donations										0.00
TOTAL REVENUES	1,862,802.83	712,096.00	614,435.47	558,423.08	190,814.81	1,502,495.92	397,188.93	0.00	167,033.53	6,005,290.57
<u>EXPENDITURES:</u>										
General Government	150,174.00				55,983.80		4,132.50		105,732.11	316,022.41
Public Safety	156,651.77								3,869.27	160,521.04
Education	7,019.16	684,011.75	281,909.05			1,364,684.18				2,337,624.14
Public Works	273,637.57				36,227.01				1,000.00	310,864.58
Human Services	81,745.09				35,670.29				7,480.36	124,895.74
Culture and Recreation	13,332.12				22,088.40				19,381.86	54,802.38
Debt Service										0.00
TOTAL EXPENDITURES	682,559.71	684,011.75	281,909.05	0.00	149,969.50	1,364,684.18	4,132.50	0.00	137,463.60	3,304,730.29
REVENUES OVER/(UNDER) EXPENDITURES	1,180,243.12	28,084.25	332,526.42	558,423.08	40,845.31	137,811.74	393,056.43	0.00	29,569.93	2,700,560.28
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In	7,305.82			40,568.81	3,155.74					51,030.37
Operating Transfers (Out)	(115,174.06)			(376,342.40)						(491,516.46)
TOTAL OTHER FINANCING SOURCES/(USES)	(107,868.24)	0.00	0.00	(335,773.59)	3,155.74	0.00	0.00	0.00	0.00	(440,486.09)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	1,072,374.88	28,084.25	332,526.42	222,649.49	44,001.05	137,811.74	393,056.43	0.00	29,569.93	2,260,074.19
Fund Balances - July 1, 2021	58,382.05	110,906.36	10,984.15	1,124,098.62	310,007.00	1,309,564.62	2,062,376.96	119,528.32	137,528.69	5,243,376.77
Fund Balances - June 30, 2022	1,130,756.93	138,990.61	343,510.57	1,346,748.11	354,008.05	1,447,376.36	2,455,433.39	119,528.32	167,098.62	7,503,450.96

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2022

	<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	\$ 1,578.82	\$ 11,656.20	\$ 63,170.37	\$ 76,830.85
Receivables:							
Departmental and Other							-
Due from Homeowners							-
Due from Commonwealth of Mass						-	-
Due from Other Funds							-
Total Assets	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,578.82	\$ 11,656.20	\$ 63,170.37	\$ 76,830.85
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll and Withholdings							-
Due to Other Funds							-
Deferred Revenue:							
Other							-
Other Liabilities							-
Notes Payable							-
Total Liabilities	-	-	-	-	-	-	-
<u>Fund Balances:</u>							
Reserved for Expenditures	0.79	0.91	423.76	1,578.82	11,656.20		13,660.48
Designated for Deficits							-
Designated for Future Years Expenditures							-
Undesignated						63,170.37	63,170.37
Total Fund Balances	0.79	0.91	423.76	1,578.82	11,656.20	63,170.37	76,830.85
Total Liabilities and Fund Balances	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,578.82	\$ 11,656.20	\$ 63,170.37	\$ 76,830.85

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2022

	<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						236,124.24	236,124.24
Investment Income							0.00
Other Revenue							0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	236,124.24	236,124.24
<u>EXPENDITURES:</u>							
General Government							0.00
Public Safety							0.00
Education							0.00
Public Works						264,225.24	264,225.24
Human Services							0.00
Culture and Recreation							0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	264,225.24	264,225.24
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	(28,101.00)	(28,101.00)
<u>OTHER FINANCING SOURCES/(USES):</u>							
Bond Proceeds							0.00
Other Financing Sources/(Uses)							0.00
Operating Transfers In/(Out)							0.00
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	0.00	0.00	0.00	(28,101.00)	(28,101.00)
Fund Balances - July 1, 2021	0.79	0.91	423.76	1,578.82	11,656.20	91,271.37	104,931.85
Fund Balances - June 30, 2022	0.79	0.91	423.76	1,578.82	11,656.20	63,170.37	76,830.85

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2022

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 88	Fund 89	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Tax Levy Stabilization	Agency	
ASSETS:											
Cash and Investments	\$ 394,519.64	\$ 546,061.59	\$ 509,475.52	\$ 131,619.39	\$ 114,614.35	\$ 1,669,285.17	\$ 1,208,506.26	\$ 58,814.68	\$ 148,456.20	7,606,269.16	\$ 12,387,621.96
Receivables:											
Departmental and Other										23,632.26	23,632.26
Due from Other Funds											-
Total Assets	\$ 394,519.64	\$ 546,061.59	\$ 509,475.52	\$ 131,619.39	\$ 114,614.35	\$ 1,669,285.17	\$ 1,208,506.26	\$ 58,814.68	\$ 148,456.20	\$ 7,629,901.42	\$ 12,411,254.22
LIABILITIES AND FUND BALANCES:											
Liabilities:											
Warrants and Accounts Payable	\$ -	\$ -	\$ 715.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,569.00	\$ 2,284.79
Accrued Payroll & Withholdings										43,492.14	43,492.14
Due to Other Funds											-
Deferred Revenue										3,589.26	3,589.26
Other Liabilities										7,581,251.02	7,581,251.02
Total Liabilities	-	-	715.79	-	-	-	-	-	-	7,629,901.42	7,630,617.21
Fund Balances:											
Reserved for Endowments		546,061.59									546,061.59
Reserved for Expenditures											-
Designated for Future Years Expenditures											-
Undesignated	394,519.64		508,759.73	131,619.39	114,614.35	1,669,285.17	1,208,506.26	58,814.68	148,456.20		4,234,575.42
Total Fund Balances	394,519.64	546,061.59	508,759.73	131,619.39	114,614.35	1,669,285.17	1,208,506.26	58,814.68	148,456.20	-	4,780,637.01
Total Liabilities and Fund Balances	\$ 394,519.64	\$ 546,061.59	\$ 509,475.52	\$ 131,619.39	\$ 114,614.35	\$ 1,669,285.17	\$ 1,208,506.26	\$ 58,814.68	\$ 148,456.20	\$ 7,629,901.42	\$ 12,411,254.22

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2022

	Fund 75	Fund 81	Fund 82	Fund 83	Fund 84	Fund 85	Fund 86	Fund 87	Fund 88	Totals (Memorandum Only)
	OPEB Trust	Non-Expendable	Expendable	Scholarships	Unemployment Compensation	Stabilization	Capital Investment	Affordable Housing	Tax Levy Stabilization	
REVENUES:										
Investment Income	(56,114.70)		2,079.04	272.67	226.82	3,062.30	1,486.08	9.38	108.78	(48,869.63)
Contributions and Donations		6,000.00	75,000.00	27,138.60					203,572.42	311,711.02
TOTAL REVENUES	<u>(\$56,114.70)</u>	<u>\$6,000.00</u>	<u>\$77,079.04</u>	<u>\$27,411.27</u>	<u>\$226.82</u>	<u>\$3,062.30</u>	<u>\$1,486.08</u>	<u>\$9.38</u>	<u>\$203,681.20</u>	<u>\$262,841.39</u>
EXPENDITURES:										
General Government								315.00		315.00
Public Safety										0.00
Education			79,061.95	6,700.00						85,761.95
Public Works			511.93							511.93
Culture and Recreation										0.00
Employee Benefits										0.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>79,573.88</u>	<u>6,700.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>315.00</u>	<u>0.00</u>	<u>86,588.88</u>
REVENUES OVER/(UNDER) EXPENDITURES	(56,114.70)	6,000.00	(2,494.84)	20,711.27	226.82	3,062.30	1,486.08	(305.62)	203,681.20	176,252.51
OTHER FINANCING SOURCES/(USES):										
Operating Transfers In	150,000.00					250,000.00	800,000.00		97,946.00	1,297,946.00
Operating Transfers (Out)			(18,000.00)				(146,000.00)		(153,171.00)	(317,171.00)
TOTAL OTHER FINANCING SOURCES/(USES)	150,000.00	0.00	(18,000.00)	0.00	0.00	250,000.00	654,000.00	0.00	(55,225.00)	980,775.00
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	93,885.30	6,000.00	(20,494.84)	20,711.27	226.82	253,062.30	655,486.08	(305.62)	148,456.20	1,157,027.51
Fund Balances - July 1, 2021	300,634.34	540,061.59	529,254.57	110,908.12	114,387.53	1,416,222.87	553,020.18	59,120.30	0.00	3,623,609.50
Fund Balances - June 30, 2022	<u>\$394,519.64</u>	<u>\$546,061.59</u>	<u>\$508,759.73</u>	<u>\$131,619.39</u>	<u>\$114,614.35</u>	<u>\$1,669,285.17</u>	<u>\$1,208,506.26</u>	<u>\$58,814.68</u>	<u>\$148,456.20</u>	<u>\$4,780,637.01</u>

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 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	15,850.00	15,850.00	3,894.95	10,205.00	1,750.05
<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	15,855.00	18,985.34	3,894.95	13,335.34	1,755.05
Town Administrator Salaries	0.00	203,500.00	203,500.00	189,936.91	0.00	13,563.09
Town Administrator Expenses	0.00	4,800.00	4,800.00	3,392.21	0.00	1,407.79
Elder Community Service Program	20,484.26	13,500.00	33,984.26	14,195.50	19,788.76	0.00
Update Open Space/Recreation Plan	370.00	0.00	370.00	0.00	370.00	0.00
TOTAL TOWN ADMINISTRATOR	20,854.26	221,800.00	242,654.26	207,524.62	20,158.76	14,970.88
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	136,902.00	136,902.00	133,975.29	0.00	2,926.71
Finance Director Expenses	403.49	29,450.00	29,853.49	23,255.94	709.78	5,887.77
TOTAL FINANCE DIRECTOR	403.49	166,352.00	166,755.49	157,231.23	709.78	8,814.48
<i>Town Audit</i>	1,000.00	41,300.00	42,300.00	25,900.00	13,000.00	3,400.00
TOTAL TOWN AUDIT	1,000.00	41,300.00	42,300.00	25,900.00	13,000.00	3,400.00
Assessor's Salaries	0.00	18,073.00	18,073.00	17,754.88	0.00	318.12
Assessor's Expenses	85.00	75,125.00	75,210.00	72,412.60	0.00	2,797.40
TOTAL ASSESSORS	85.00	93,198.00	93,283.00	90,167.48	0.00	3,115.52
Treasurer/Collector Salaries	0.00	167,904.00	167,904.00	160,630.91	0.00	7,273.09
Treasurer/Collector Expenses	372.00	46,065.00	46,437.00	44,899.62	970.00	567.38
<i>Tax Title Expense</i>	2,071.26	0.00	2,071.26	0.00	2,071.26	0.00
TOTAL TREASURER/COLLECTOR	2,443.26	213,969.00	216,412.26	205,530.53	3,041.26	7,840.47

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Town Counsel	21,800.00	85,000.00	106,800.00	46,092.84	31,591.51	29,115.65
TOTAL TOWN COUNSEL	21,800.00	85,000.00	106,800.00	46,092.84	31,591.51	29,115.65
Computer Expenses	900.00	96,915.00	97,815.00	90,208.46	1,200.00	6,406.54
Computer Capital Outlay	9,559.30	12,000.00	21,559.30	13,528.70	6,184.52	1,846.08
	10,459.30	108,915.00	119,374.30	103,737.16	7,384.52	8,252.62
Town Clerk Salaries	0.00	93,793.00	93,793.00	93,343.72	0.00	449.28
Town Clerk Expenses	64.21	1,575.00	1,639.21	1,182.16	0.00	457.05
TOTAL TOWN CLERK	64.21	95,368.00	95,432.21	94,525.88	0.00	906.33
Elections Salaries	0.00	7,156.98	7,156.98	2,336.08	0.00	4,820.90
Elections Expenses	530.91	11,003.02	11,533.93	9,963.74	853.02	717.17
TOTAL ELECTIONS & REGISTRATIONS	530.91	18,160.00	18,690.91	12,299.82	853.02	5,538.07
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	4,080.00	4,080.00	4,080.00	0.00	0.00
TOTAL PLANNING BOARD	0.00	4,080.00	4,080.00	4,080.00	0.00	0.00
Zoning Board Wages	0.00	3,000.00	3,000.00	2,586.36	0.00	413.64
TOTAL ZONING BOARD	0.00	3,000.00	3,000.00	2,586.36	0.00	413.64
Public Safety H.Q. Expenses	2,034.81	37,720.00	39,754.81	32,200.82	151.08	7,402.91
Municipal Building Maintenance	0.00	9,900.00	9,900.00	7,265.34	0.00	2,634.66
	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS	2,034.81	47,620.00	49,654.81	39,466.16	151.08	10,037.57
Facilities Mangement Expenses	0.00	400.00	400.00	0.00	0.00	400.00
TOTAL FACILITIES MANAGEMENT	0.00	400.00	400.00	0.00	0.00	400.00

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Town Hall Salaries	0.00	2,040.00	2,040.00	2,039.80	0.00	0.20
Town Hall Expenses	2,611.20	61,626.00	64,237.20	57,305.02	2,553.99	4,378.19
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
TOTAL TOWN HALL	2,611.20	73,566.00	76,177.20	69,244.82	2,553.99	4,378.39
Print Town Report	0.00	800.00	800.00	800.00	0.00	0.00
TOTAL PRINT TOWN REPORT	0.00	800.00	800.00	800.00	0.00	0.00
WBPA Salaries	0.00	45,950.00	45,950.00	9,570.53	0.00	36,379.47
WBPA Expenses	0.00	9,600.00	9,600.00	6,309.66	0.00	3,290.34
WBPA Equipment	8,457.43	0.00	8,457.43	4,905.00	3,552.43	0.00
TOTAL WBPA	8,457.43	55,550.00	64,007.43	20,785.19	3,552.43	39,669.81
TOTAL GENERAL GOVERNMENT	73,874.21	1,268,784.00	1,342,658.21	1,085,667.04	96,331.69	160,659.48
Police Salaries	0.00	1,523,022.00	1,523,022.00	1,519,045.50	0.00	3,976.50
Police Expenses	4,376.29	118,195.00	122,571.29	117,691.48	3,950.00	929.81
Police Capital Outlay	0.00	-	0.00	0.00	0.00	0.00
Police Station Repairs & Maint	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
TOTAL POLICE	4,376.29	1,651,117.00	1,655,493.29	1,646,636.98	3,950.00	4,906.31
Fire Salaries	0.00	861,744.00	861,744.00	863,013.04	0.00	(1,269.04)
Fire Expenses	806.64	130,525.00	131,331.64	130,319.43	895.31	116.90
Fire Alarm Decommissioning	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
Forestry Truck	140,000.00	0.00	140,000.00	44,474.70	95,525.30	0.00
TOTAL FIRE	145,806.64	992,269.00	1,138,075.64	1,037,807.17	101,420.61	(1,152.14)
Communications Salaries	0.00	0.00	0.00	0.00	0.00	0.00
Communications Expenses	286.10	160,254.00	160,540.10	152,853.50	1,304.49	6,382.11
TOTAL PUBLIC SAFETY COMMUNICATIONS	286.10	160,254.00	160,540.10	152,853.50	1,304.49	6,382.11
Building Inspector Salaries	165.00	88,440.00	88,605.00	87,129.28	0.00	1,475.72
Building Inspector Expenses	0.00	8,000.00	8,000.00	4,342.95	0.00	3,657.05
TOTAL BUILDING INSPECTOR	165.00	96,440.00	96,605.00	91,472.23	0.00	5,132.77

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
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	6,748.78	0.00	1,251.22
TOTAL EMERGENCY MANAGEMENT	0.00	8,000.00	8,000.00	6,748.78	0.00	1,251.22
Animal Control Salary	0.00	13,000.00	13,000.00	11,000.00	0.00	2,000.00
Animal Control Expenses	0.00	1,500.00	1,500.00	250.00	0.00	1,250.00
TOTAL ANIMAL CONTROL	0.00	14,500.00	14,500.00	11,250.00	0.00	3,250.00
TOTAL PUBLIC SAFETY	150,634.03	2,924,330.00	3,074,964.03	2,948,518.66	106,675.10	19,770.27
Education-Expenses	244,431.57	12,897,774.00	13,142,205.57	12,993,997.95	134,642.07	13,565.55
Pave Middle School Parking Lot	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00
TOTAL EDUCATION	244,431.57	12,937,774.00	13,182,205.57	12,993,997.95	174,642.07	13,565.55
DPW Salaries	0.00	453,038.00	453,038.00	436,808.64	0.00	16,229.36
DPW Expenses	137,133.14	367,600.00	504,733.14	496,323.28	7,080.91	1,328.95
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
TNC Appropriation	0.00	792.40	792.40	792.40	0.00	0.00
DPW Wing Blade Extension	22,100.00	0.00	22,100.00	22,100.00	0.00	0.00
DPW Salt Spreader Speed Controls	3,500.00	0.00	3,500.00	3,500.00	0.00	0.00
Dump Truck	220,000.00	0.00	220,000.00	220,000.00	0.00	0.00
Aerovator	17,020.00	0.00	17,020.00	17,019.16	0.00	0.84
Tree Removal	25,000.00	0.00	25,000.00	2,098.08	22,901.92	0.00
Chevy 250 Truck	0.00	56,000.00	56,000.00	55,500.74	499.26	0.00
TOTAL STREETS AND PARKS	424,753.14	887,330.40	1,312,083.54	1,264,042.30	30,482.09	17,559.15
Snow Removal Salaries	0.00	44,070.00	44,070.00	44,069.45	0.00	0.55
Snow Removal Expenses	0.00	299,816.00	299,816.00	278,878.24	20,937.76	0.00
TOTAL SNOW REMOVAL	0.00	343,886.00	343,886.00	322,947.69	20,937.76	0.55

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Street Lighting	0.00	32,151.00	32,151.00	31,821.63	0.00	329.37
TOTAL STREET LIGHTING	0.00	32,151.00	32,151.00	31,821.63	0.00	329.37
Trash Removal and Tipping Fees	15,487.28	566,848.00	582,335.28	576,043.50	1,800.11	4,491.67
TOTAL TRASH REMOVAL & TIPPING	15,487.28	566,848.00	582,335.28	576,043.50	1,800.11	4,491.67
Cemetery Salaries	0.00	108,855.00	108,855.00	108,855.00	0.00	0.00
Cemetery Improvements & Maintenance	28,620.00	20,000.00	48,620.00	13,026.34	35,593.66	0.00
Pave Mount Vernon Cemetery Road	0.00	50,000.00	50,000.00	46,926.57	3,073.43	0.00
TOTAL CEMETERY	28,620.00	178,855.00	207,475.00	168,807.91	38,667.09	0.00
TOTAL PUBLIC WORKS	468,860.42	2,009,070.40	2,477,930.82	2,363,663.03	91,887.05	22,380.74
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	91,669.00	91,669.00	89,817.87	0.00	1,851.13
Council on Aging Expenses	1,185.94	31,650.00	32,835.94	29,803.06	413.75	2,619.13
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,378.92	0.00	521.08
Senior Center Food Service Manager	0.00	17,110.00	17,110.00	0.00	17,110.00	0.00
TOTAL COUNCIL ON AGING	1,185.94	150,329.00	151,514.94	128,999.85	17,523.75	4,991.34
Veteran's Services Salary	0.00	5,000.00	5,000.00	4,999.98	0.00	0.02
Veteran's Services Expenses	0.00	2,300.00	2,300.00	1,604.32	0.00	695.68
Veteran's Benefits	0.00	102,000.00	102,000.00	49,659.24	0.00	52,340.76
TOTAL VETERANS SERVICES	0.00	109,300.00	109,300.00	56,263.54	0.00	53,036.46
TOTAL HUMAN SERVICES	1,185.94	268,629.00	269,814.94	194,263.39	17,523.75	58,027.80

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
Library Salaries	0.00	321,133.00	321,133.00	320,244.31	0.00	888.69
Library Expenses	8,700.00	165,940.00	174,640.00	168,500.38	4,806.89	1,332.73
Municipal Building Maintenance	0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
TOTAL LIBRARY	8,700.00	496,973.00	505,673.00	498,644.69	4,806.89	2,221.42
Recreation Expenses	27,915.00	0.00	27,915.00	12,000.00	15,915.00	0.00
TOTAL RECREATION	27,915.00	0.00	27,915.00	12,000.00	15,915.00	0.00
Parks Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PARKS	0.00	0.00	0.00	0.00	0.00	0.00
Celebrations	0.00	1,700.00	1,700.00	1,700.00	0.00	0.00
TOTAL OTHER CULTURE AND RECREATION	0.00	1,700.00	1,700.00	1,700.00	0.00	0.00
TOTAL CULTURE AND RECREATION	36,615.00	498,673.00	535,288.00	512,344.69	20,721.89	2,221.42
<i>Maturing Debt-Principal</i>	0.00	630,301.00	630,301.00	630,301.00	0.00	0.00
<i>Maturing Debt-Interest</i>	0.00	340,069.00	340,069.00	340,068.68	0.00	0.32
<i>Interest on Temporary Loans</i>	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00
TOTAL DEBT SERVICE	0.00	971,370.00	971,370.00	970,369.68	0.00	1,000.32
RMV Non-Renewal Surcharges	0.00	5,360.00	5,360.00	5,140.00	0.00	220.00
Air Pollution Control Districts	0.00	2,391.00	2,391.00	2,391.00	0.00	0.00
Regional Transit Authority	0.00	63,260.00	63,260.00	63,260.00	0.00	0.00
MBTA	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Assessment	0.00	23,651.00	23,651.00	0.00	0.00	23,651.00
Charter School/School Choice Assessment	0.00	405,887.00	405,887.00	315,996.00	0.00	89,891.00
County Tax	0.00	0.00	0.00	0.00	0.00	0.00
Regional Planning Assessment	0.00	1,965.00	1,965.00	1,964.98	0.00	0.02
Wachusett Earth Day Collaborative	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
Wachusett Greenways	0.00	1,050.00	1,050.00	1,050.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	505,564.00	505,564.00	391,801.98	0.00	113,762.02

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2022

	<i>Beginning Encumbrance</i>	<i>Fiscal 2022 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
<i>County Retirement Assessment</i>	0.00	1,500,602.00	1,500,602.00	1,500,602.00	0.00	0.00
<i>Workers Compensation Insurance</i>	0.00	90,000.00	90,000.00	90,000.00	0.00	0.00
<i>Unemployment Compensation</i>	3,223.50	37,800.00	41,023.50	33,440.01	0.00	7,583.49
<i>Group Health Insurance Premiums</i>	1,582.39	3,816,704.00	3,818,286.39	3,548,212.59	1,541.67	268,532.13
<i>Group Life Insurance Premium</i>	0.00	13,000.00	13,000.00	12,501.00	0.00	499.00
<i>Medicare-Town's Share</i>	0.00	218,004.00	218,004.00	216,498.61	0.00	1,505.39
<i>General Insurance</i>	0.00	200,000.00	200,000.00	200,000.00	0.00	0.00
<i>Self-Insurance Deductible Expenses</i>	0.00	30,000.00	30,000.00	22,324.38	0.00	7,675.62
TOTAL EMPLOYEE BENEFITS	4,805.89	5,906,110.00	5,910,915.89	5,623,578.59	1,541.67	285,795.63
 GRAND TOTALS	 980,407.06	 27,290,304.40	 28,270,711.46	 27,084,205.01	 509,323.22	 677,183.23
 <i>ESCO Lease</i>	 0.00	 246,198.00	 246,198.00	 246,197.75	 0.00	 0.25
<i>Transfer to Special Revenue</i>	0.00	0.00	0.00	42,825.55	0.00	(42,825.55)
<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	250,000.00	250,000.00	250,000.00	0.00	0.00
<i>Transfer to Tax Levy Stabilization Fund</i>	0.00	97,946.00	97,946.00	97,946.00	0.00	0.00
<i>Transfer to Capital Investment Trust</i>	0.00	800,000.00	800,000.00	800,000.00	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	1,197,946.00	1,197,946.00	1,240,771.55	0.00	(42,825.55)