

Town of West Boylston
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2023

	<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	\$ 5,348,258.73	\$ 8,712,831.03	\$ 52,669.86	\$ 4,783,721.11	\$ 11,977,322.56		\$ 30,874,803.29
Receivables:							
Personal Property Taxes	19,267.58						19,267.58
Real Estate Taxes	344,865.73						344,865.73
Less Allowance for Abatements	(513,639.01)						(513,639.01)
Tax Liens	291,649.03			19,442.03			311,091.06
Excise Taxes	131,604.25						131,604.25
Departmental and Other	44,245.35	550,410.71		47,377.74	43,686.00		685,719.80
Unapportioned Betterments				1,028,766.65			1,028,766.65
Apportioned Betterments				7,295.65			7,295.65
Connection Loans Not Yet Assessed							-
Intergovernmental	87,842.00	267,884.90	132,544.54				488,271.44
Due from Other Funds							-
Prepaid Expenses	382.37	-					382.37
Amounts to be Provided				3,736,150.06		10,908,111.83	14,644,261.89
Total Assets	\$ 5,754,476.03	\$ 9,531,126.64	\$ 185,214.40	\$ 9,622,753.24	\$ 12,021,008.56	\$ 10,908,111.83	\$ 48,022,690.70
LIABILITIES AND FUND BALANCES:							
Liabilities:							
Warrants and Accounts Payable	\$ 689,064.45	\$ 51,091.06	\$ 141,392.86	\$ 59,913.26	\$ 10,761.66		\$ 952,223.29
Accrued Payroll and Withholdings	574,321.03	5,669.89		3,101.60	61,036.76		644,129.28
Due to Other Governments	-						-
Deferred Revenue:							
Property Taxes	(149,505.70)						(149,505.70)
Tax Liens	291,649.03			19,442.03			311,091.06
Excise Taxes	131,604.25						131,604.25
Utility Charges				47,377.74			47,377.74
Other		550,410.71		1,036,062.30	3,764.00		1,590,237.01
Other Liabilities	12,697.15				7,186,053.28		7,198,750.43
Notes Payable							-
Capital Lease Payable						1,676,004.83	1,676,004.83
Bonds Payable				3,736,150.06		9,232,107.00	12,968,257.06
Total Liabilities	1,549,830.21	607,171.66	141,392.86	4,902,046.99	7,261,615.70	10,908,111.83	25,370,169.25
Retained Earnings & Fund Balances:							
Retained Earnings				932,264.98			932,264.98
Retained Earnings - Capital Reserve				37,585.20			37,585.20
Retained Earnings - Betterments/Debt				2,330,040.15			2,330,040.15
Reserved for Endowments					552,661.59		552,661.59
Reserved for Encumbrances	1,552,457.28	7,185,523.21	43,821.54	646,373.92			9,428,175.95
Reserved for Petty Cash	735.00						735.00
Reserved for Charter School Assmts	-						-
Designated for Future Years Expenditures	290,000.00	685,950.00		774,442.00			1,750,392.00
Undesignated - deficits	-						-
Undesignated	2,361,453.54	1,052,481.77			4,206,731.27		7,620,666.58
Total Fund Balances	4,204,645.82	8,923,954.98	43,821.54	4,720,706.25	4,759,392.86	-	22,652,521.45
Total Liabilities and Fund Balances	\$ 5,754,476.03	\$ 9,531,126.64	\$ 185,214.40	\$ 9,622,753.24	\$ 12,021,008.56	\$ 10,908,111.83	\$ 48,022,690.70

Town of West Boylston
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended June 30, 2023

	<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	1,344,123.22					1,344,123.22
Real Estate	19,323,988.88					19,323,988.88
Tax Liens	82,061.91					82,061.91
Intergovernmental	4,167,428.00	4,873,191.05	419,549.58	184,701.50		9,644,870.13
Local Estimated Receipts:						
Motor Vehicle Excise	1,202,549.26					1,202,549.26
Other Excise	211,776.23					211,776.23
Payments in Lieu of Taxes	683,581.59					683,581.59
Licenses, Permits, Fines & Fees	446,678.55	1,049,887.34		380,021.75		1,876,587.64
Investment Income	64,902.24	34,403.02		21,044.03	88,546.65	208,895.94
Miscellaneous	475,382.51	468,421.68	-			943,804.19
User Charges	151,940.00			1,487,227.55		1,639,167.55
Contributions and Donations		-			300,446.49	300,446.49
TOTAL REVENUES	28,154,412.39	6,425,903.09	419,549.58	2,072,994.83	388,993.14	37,461,853.03
<u>EXPENDITURES:</u>						
General Government	1,181,425.34	235,822.62			-	1,417,247.96
Public Safety	3,466,152.11	107,794.59	-		-	3,573,946.70
Education	13,365,682.23	2,941,586.87	-		134,833.81	16,442,102.91
Public Works	2,015,773.03	286,131.47	452,558.89	1,294,065.99	968.76	4,049,498.14
Human Services	186,859.56	117,803.68	-			304,663.24
Culture and Recreation	554,843.13	106,213.11			-	661,056.24
Debt Service	946,822.88	-		521,022.79		1,467,845.67
Intergovernmental	415,121.22					415,121.22
ESCO Lease	254,033.68					254,033.68
Employee Benefits and Insurance	5,332,365.19	400,000.00			-	5,732,365.19
TOTAL EXPENDITURES	27,719,078.37	4,195,352.34	452,558.89	1,815,088.78	135,802.57	34,317,880.95
REVENUES OVER/(UNDER) EXPENDITURES	435,334.02	2,230,550.75	(33,009.31)	257,906.05	253,190.57	3,143,972.08
<u>OTHER FINANCING SOURCES/(USES):</u>						
Other Financing Sources/(Uses)						-
Bond Proceeds			-			-
Operating Transfers In	2,043,684.20	41,359.47	-		300,757.28	2,385,800.95
Operating Transfers Out	(959,202.75)	(851,406.20)			(575,192.00)	(2,385,800.95)
TOTAL OTHER FINANCING SOURCES/(USES)	1,084,481.45	(810,046.73)	-	-	(274,434.72)	-
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	1,519,815.47	1,420,504.02	(33,009.31)	257,906.05	(21,244.15)	3,143,972.08
Fund Balances - July 1, 2022	2,684,830.35	7,503,450.96	76,830.85	4,462,800.20	4,780,637.01	19,508,549.37
Fund Balances - June 30, 2023	4,204,645.82	8,923,954.98	43,821.54	4,720,706.25	4,759,392.86	22,652,521.45

Town of West Boylston
Statement of Revenues, Expenditures and
Changes in Fund Balances
Budget vs Actual - General Fund
For the Year Ended June 30, 2023

	<i>Actual</i>	<i>Budgeted</i>	<i>Variance</i>	<i>% to Budget</i>
REVENUES:				
<u>Property Taxes:</u>				
Personal Property	1,344,123.22	1,352,174.46	(8,051.24)	
Real Estate	19,323,988.88	19,440,198.94	(116,210.06)	
Rollback Tax	0.00	0.00	0.00	
Tax Liens	82,061.91	0.00	82,061.91	
Tax Foreclosures	0.00	0.00	0.00	
Prov. for Abatements/Exemptions	(322,117.40)	(322,117.40)	0.00	
<u>Total Property Taxes</u>	20,428,056.61	20,470,256.00	(42,199.39)	99.79%
<u>Intergovernmental:</u>				
Chapter 70 School Aid	3,108,465.00	3,108,465.00	0.00	
School Transportation	56,520.00	0.00	56,520.00	
Charter Tuition/Facility Reimb	4,113.00	4,470.00	(357.00)	
General State Governmental Aid	922,967.00	922,967.00	0.00	
Other Intergovernmental	75,363.00	86,194.00	(10,831.00)	
<u>Total Intergovernmental</u>	4,167,428.00	4,122,096.00	45,332.00	101.10%
<u>Local Estimated Receipts:</u>				
Motor Vehicle Excise	1,202,549.26	1,075,000.00	127,549.26	
Other Excises	211,776.23	170,000.00	41,776.23	
Payments in Lieu of Taxes	683,581.59	683,580.00	1.59	
Penalties/Interest on Taxes	121,271.06	75,000.00	46,271.06	
Pay As You Throw Program	151,940.00	100,000.00	51,940.00	
Departmental Fees	117,058.55	150,000.00	(32,941.45)	
Licenses and Permits	208,348.94	155,000.00	53,348.94	
Investment Income	64,902.24	25,000.00	39,902.24	
Fines and Forfeits	16,993.88	15,000.00	1,993.88	
Other Local Receipts	458,388.63	285,000.00	173,388.63	
<u>Total Local Estimated Receipts</u>	3,236,810.38	2,733,580.00	503,230.38	118.41%
TOTAL REVENUES	27,832,294.99	27,325,932.00	506,362.99	101.85%
EXPENDITURES:				
General Government	1,117,614.40	1,267,901.89	150,287.49	88.15%
Public Safety	3,983,122.90	4,020,070.38	36,947.48	99.08%
Education	13,525,218.00	13,525,218.00	0.00	100.00%
Public Works	2,479,155.75	2,538,333.20	59,177.45	97.67%
Human Services	185,314.43	215,430.86	30,116.43	86.02%
Culture and Recreation	545,606.52	546,047.00	440.48	99.92%
Debt Service	946,822.88	947,823.00	1,000.12	99.89%
Intergovernmental	415,121.22	414,338.00	(783.22)	100.19%
Employee Benefits and Insurance	5,332,755.78	6,119,820.00	787,064.22	87.14%
ESCO Lease	254,033.68	254,035.00	1.32	4.15%
TOTAL EXPENDITURES	28,784,765.56	29,849,017.33	1,064,251.77	96.43%
REVENUES OVER/(UNDER) EXPENDITURES	(952,470.57)	(2,523,085.33)	1,570,614.76	
OTHER FINANCING SOURCES/(USES):				
Operating Transfers In	2,043,684.20	2,043,684.20	0.00	100.00%
Operating Transfers Out	(959,202.75)	(937,086.00)	(22,116.75)	102.36%
Bond Proceeds	0.00	0.00	0.00	
Other	1,416,487.13	1,416,487.13	0.00	100.00%
TOTAL OTHER FINANCING SOURCES/(USES)	2,500,968.58	2,523,085.33	(22,116.75)	99.12%
REVENUES AND SOURCES OVER/(UNDER) EXPENDITURES AND USES	1,548,498.01	0.00	1,548,498.01	

Town of West Boylston
Combining Balance Sheet
Special Revenue Funds
June 30, 2023

	<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	\$ 1,635,621.89	\$ (3,221.52)	\$ 472,911.36	\$ 1,238,838.10	\$ 445,882.64	\$ 1,753,767.68	\$ 2,861,528.23	\$ 119,528.32	\$ 187,974.33	\$ 8,712,831.03
Receivables:										
Departmental and Other				543,209.11			7,201.60			550,410.71
Due from Homeowners										-
Due from Other Governments	103,905.50	135,595.64	28,383.76		-	-				267,884.90
Due from Other Funds										-
Prepaid Expenses										-
Total Assets	\$ 1,739,527.39	\$ 132,374.12	\$ 501,295.12	\$ 1,782,047.21	\$ 445,882.64	\$ 1,753,767.68	\$ 2,868,729.83	\$ 119,528.32	\$ 187,974.33	\$ 9,531,126.64
<u>LIABILITIES AND FUND BALANCES:</u>										
<u>Liabilities:</u>										
Warrants and Accounts Payable	\$ 18,839.76	\$ 19,163.49	\$ 84.18	\$ 100.00	\$ 4,333.38	\$ 5,081.81	\$ 1,410.00	\$ -	\$ 2,078.44	\$ 51,091.06
Accrued Payroll and Withholdings	691.26	858.18	2,741.84		1,165.37				213.24	5,669.89
Due to Other Funds										-
Deferred Revenue				543,209.11			7,201.60			550,410.71
Other Liabilities										-
Notes Payable										-
Total Liabilities	19,531.02	20,021.67	2,826.02	543,309.11	5,498.75	5,081.81	8,611.60	-	2,291.68	607,171.66
<u>Fund Balances:</u>										
Reserved for Expenditures	1,719,996.37	112,352.45	498,469.10	552,788.10	440,383.89	1,748,685.87	1,807,636.46	119,528.32	185,682.65	7,185,523.21
Designated for Deficits										-
Designated for Future Years Expenditures				685,950.00						685,950.00
Undesignated							1,052,481.77			1,052,481.77
Total Fund Balances	1,719,996.37	112,352.45	498,469.10	1,238,738.10	440,383.89	1,748,685.87	2,860,118.23	119,528.32	185,682.65	8,923,954.98
Total Liabilities and Fund Balances	\$ 1,739,527.39	\$ 132,374.12	\$ 501,295.12	\$ 1,782,047.21	\$ 445,882.64	\$ 1,753,767.68	\$ 2,868,729.83	\$ 119,528.32	\$ 187,974.33	\$ 9,531,126.64

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Special Revenue Funds
For the Year Ended June 30, 2023

	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	1,648,983.86	1,009,560.64	492,026.55			1,614,834.00	107,786.00			4,873,191.05
Local Estimated Receipts:										
Charges for Services			7,081.35	725,080.41	142,456.39	175,269.19				1,049,887.34
Investment Income	1,316.81		1,728.49		474.89		30,882.83			34,403.02
Miscellaneous				856.20	43,390.71	18,154.70	304,943.80		101,076.27	468,421.68
Contributions and Donations										0.00
TOTAL REVENUES	1,650,300.67	1,009,560.64	500,836.39	725,936.61	186,321.99	1,808,257.89	443,612.63	0.00	101,076.27	6,425,903.09
<u>EXPENDITURES:</u>										
General Government	102,813.23				54,673.57		38,927.79		39,408.03	235,822.62
Public Safety	99,421.30							8,373.29		107,794.59
Education	52,561.83	1,036,198.80	345,877.86			1,506,948.38				2,941,586.87
Public Works	256,743.22				29,388.25					286,131.47
Human Services	82,937.65				25,446.78			9,419.25		117,803.68
Culture and Recreation	66,584.00				14,337.44			25,291.67		106,213.11
Debt Service										0.00
Employee Benefits & Insurance	400,000.00									400,000.00
TOTAL EXPENDITURES	1,061,061.23	1,036,198.80	345,877.86	0.00	123,846.04	1,506,948.38	38,927.79	0.00	82,492.24	4,195,352.34
REVENUES OVER/(UNDER) EXPENDITURES	589,239.44	(26,638.16)	154,958.53	725,936.61	62,475.95	301,309.51	404,684.84	0.00	18,584.03	2,230,550.75
<u>OTHER FINANCING SOURCES/(USES):</u>										
Operating Transfers In				17,459.58	23,899.89					41,359.47
Operating Transfers (Out)				(851,406.20)						(851,406.20)
TOTAL OTHER FINANCING SOURCES/(USES)	0.00	0.00	0.00	(833,946.62)	23,899.89	0.00	0.00	0.00	0.00	(810,046.73)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	589,239.44	(26,638.16)	154,958.53	(108,010.01)	86,375.84	301,309.51	404,684.84	0.00	18,584.03	1,420,504.02
Fund Balances - July 1, 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
Fund Balances - June 30, 2023	1,719,996.37	112,352.45	498,469.10	1,238,738.10	440,383.89	1,748,685.87	2,860,118.23	119,528.32	185,682.65	8,923,954.98

Town of West Boylston
Combining Balance Sheet
Capital Projects
June 30, 2023

	<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	\$ 39,009.38	\$ 52,669.86
Receivables:							
Departmental and Other							-
Due from Homeowners							-
Due from Commonwealth of Mass						132,544.54	132,544.54
Due from Other Funds							-
Total Assets	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,578.82	\$ 11,656.20	\$ 171,553.92	\$ 185,214.40
<u>LIABILITIES AND FUND BALANCES:</u>							
<u>Liabilities:</u>							
Warrants and Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,392.86	\$ 141,392.86
Accrued Payroll and Withholdings							-
Due to Other Funds							-
Deferred Revenue:							
Other							-
Other Liabilities							-
Notes Payable							-
Total Liabilities	-	-	-	-	-	141,392.86	141,392.86
<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						30,161.06	30,161.06
Total Fund Balances	0.79	0.91	423.76	1,578.82	11,656.20	30,161.06	43,821.54
Total Liabilities and Fund Balances	\$ 0.79	\$ 0.91	\$ 423.76	\$ 1,578.82	\$ 11,656.20	\$ 171,553.92	\$ 185,214.40

Town of West Boylston
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances-Capital Projects Fund
For the Year Ended June 30, 2023

	<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						419,549.58	419,549.58
Investment Income							0.00
Other Revenue							0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00	419,549.58	419,549.58
<u>EXPENDITURES:</u>							
General Government							0.00
Public Safety							0.00
Education							0.00
Public Works						452,558.89	452,558.89
Human Services							0.00
Culture and Recreation							0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	452,558.89	452,558.89
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00	0.00	(33,009.31)	(33,009.31)
<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	(33,009.31)	(33,009.31)
Fund Balances - July 1, 2022	0.79	0.91	423.76	1,578.82	11,656.20	63,170.37	76,830.85
Fund Balances - June 30, 2023	0.79	0.91	423.76	1,578.82	11,656.20	30,161.06	43,821.54

Town of West Boylston
Combining Balance Sheet
Trust and Agency Funds
June 30, 2023

	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	\$ 537,585.80	\$ 552,661.59	\$ 510,156.58	\$ 111,912.86	\$ 115,814.26	\$ 1,888,633.48	\$ 855,810.70	\$ 58,982.21	\$ 128,405.04	7,217,360.04	\$ 11,977,322.56
Receivables:											
Departmental and Other										43,686.00	43,686.00
Due from Other Funds											-
Total Assets	\$ 537,585.80	\$ 552,661.59	\$ 510,156.58	\$ 111,912.86	\$ 115,814.26	\$ 1,888,633.48	\$ 855,810.70	\$ 58,982.21	\$ 128,405.04	\$ 7,261,046.04	\$ 12,021,008.56
LIABILITIES AND FUND BALANCES:											
Liabilities:											
Warrants and Accounts Payable	\$ -	\$ -	\$ 569.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,192.00	\$ 10,761.66
Accrued Payroll & Withholdings										61,036.76	61,036.76
Due to Other Funds											-
Deferred Revenue										3,764.00	3,764.00
Other Liabilities										7,186,053.28	7,186,053.28
Total Liabilities	-	-	569.66	-	-	-	-	-	-	7,261,046.04	7,261,615.70
Fund Balances:											
Reserved for Endowments		552,661.59									552,661.59
Reserved for Expenditures											-
Designated for Future Years Expenditures											-
Undesignated	537,585.80		509,586.92	111,912.86	115,814.26	1,888,633.48	855,810.70	58,982.21	128,405.04		4,206,731.27
Total Fund Balances	537,585.80	552,661.59	509,586.92	111,912.86	115,814.26	1,888,633.48	855,810.70	58,982.21	128,405.04	-	4,759,392.86
Total Liabilities and Fund Balances	\$ 537,585.80	\$ 552,661.59	\$ 510,156.58	\$ 111,912.86	\$ 115,814.26	\$ 1,888,633.48	\$ 855,810.70	\$ 58,982.21	\$ 128,405.04	\$ 7,261,046.04	\$ 12,021,008.56

Town of West Boylston
Combining Statement of Revenues, Expenditures
and
Changes in Fund Balances
Trust Funds
For the Year Ended June 30, 2023

	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	43,066.16		10,979.76	1,398.85	1,199.91	19,348.31	11,547.16	167.53	838.97	88,546.65
Contributions and Donations		6,600.00	117,750.00	4,794.62					171,301.87	300,446.49
TOTAL REVENUES	\$43,066.16	\$6,600.00	\$128,729.76	\$6,193.47	\$1,199.91	\$19,348.31	\$11,547.16	\$167.53	\$172,140.84	\$388,993.14
EXPENDITURES:										
General Government								0.00		0.00
Public Safety										0.00
Education			108,933.81	25,900.00						134,833.81
Public Works			968.76							968.76
Culture and Recreation										0.00
Employee Benefits										0.00
TOTAL EXPENDITURES	0.00	0.00	109,902.57	25,900.00	0.00	0.00	0.00	0.00	0.00	135,802.57
REVENUES OVER/(UNDER) EXPENDITURES	43,066.16	6,600.00	18,827.19	(19,706.53)	1,199.91	19,348.31	11,547.16	167.53	172,140.84	253,190.57
OTHER FINANCING SOURCES/(USES):										
Operating Transfers In	100,000.00					200,000.00	757.28			300,757.28
Operating Transfers (Out)			(18,000.00)				(365,000.00)		(192,192.00)	(575,192.00)
TOTAL OTHER FINANCING SOURCES/(USES)	100,000.00	0.00	(18,000.00)	0.00	0.00	200,000.00	(364,242.72)	0.00	(192,192.00)	(274,434.72)
REVENUE AND OTHER SOURCES OVER/ (UNDER) EXPENDITURES AND OTHER USES	143,066.16	6,600.00	827.19	(19,706.53)	1,199.91	219,348.31	(352,695.56)	167.53	(20,051.16)	(21,244.15)
Fund Balances - July 1, 2022	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
Fund Balances - June 30, 2023	\$537,585.80	\$552,661.59	\$509,586.92	\$111,912.86	\$115,814.26	\$1,888,633.48	\$855,810.70	\$58,982.21	\$128,405.04	\$4,759,392.86

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning</i>	<i>Fiscal 2023</i>	<i>Adjusted</i>		<i>Ending</i>	
						<i>Encumbrance</i>	<i>Budget</i>	<i>Budget</i>	<i>Expended</i>	<i>Encumbrance</i>	<i>Variance</i>
010 01	14	05100	000	Moderator Salary		0.00	1.00	1.00	0.00	0.00	1.00
010 01	14	06700	000	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
010 01	22	05100	000	Selectmen Salaries		0.00	5.00	5.00	0.00	0.00	5.00
010 01	22	06700	000	Selectmen Expenses		10,205.00	5,850.00	16,055.00	16,029.24	0.00	25.76
012 01	22	07200	200	<i>Town Wide Comprehensive Plan</i>		3,130.34	0.00	3,130.34	0.00	3,130.34	0.00
TOTAL SELECTMEN						13,335.34	5,855.00	19,190.34	16,029.24	3,130.34	30.76
010 01	23	05100	000	Town Administrator Salaries		0.00	191,052.00	191,052.00	178,913.95	0.00	12,138.05
010 01	23	06700	000	Town Administrator Expenses		0.00	4,800.00	4,800.00	2,629.97	0.00	2,170.03
010 01	23	06700	000	Elder Community Service Program		19,788.76	0.00	19,788.76	11,768.25	0.00	8,020.51
				Update Open Space/Recreation Plan		370.00	0.00	370.00	0.00	370.00	0.00
TOTAL TOWN ADMINISTRATOR						20,158.76	195,852.00	216,010.76	193,312.17	370.00	22,328.59
010 01	31	06200	000	Finance Committee Expenses		0.00	0.00	0.00	0.00	0.00	0.00
010 01	32	06700	000	<i>Reserve Fund</i>		0.00	10,500.00	10,500.00	0.00	0.00	10,500.00
TOTAL FINANCE COMMITTEE						0.00	10,500.00	10,500.00	0.00	0.00	10,500.00
010 01	35	05100	000	Finance Director Salary and Wages		0.00	140,190.00	140,190.00	135,064.50	0.00	5,125.50
010 01	35	06700	000	Finance Director Expenses		709.78	29,938.00	30,647.78	27,459.57	0.00	3,188.21
TOTAL FINANCE DIRECTOR						709.78	170,128.00	170,837.78	162,524.07	0.00	8,313.71
010 01	36	06200	000	<i>Town Audit</i>		10,828.87	27,900.00	38,728.87	35,400.50	3,000.00	328.37
TOTAL TOWN AUDIT						10,828.87	27,900.00	38,728.87	35,400.50	3,000.00	328.37
010 01	41	05100	000	Assessor's Salaries		0.00	16,994.00	16,994.00	16,734.46	0.00	259.54
010 01	41	06700	000	Assessor's Expenses		0.00	79,525.00	79,525.00	77,028.44	40.00	2,456.56
TOTAL ASSESSORS						0.00	96,519.00	96,519.00	93,762.90	40.00	2,716.10
010 01	45	05100	000	Treasurer/Collector Salaries		0.00	167,820.00	167,820.00	152,089.66	0.00	15,730.34
010 01	45	06700	000	Treasurer/Collector Expenses		970.00	50,300.00	51,270.00	49,904.27	116.00	1,249.73
012 01	45	07700	205	<i>Tax Title Expense</i>		2,071.26	0.00	2,071.26	2,071.26	0.00	0.00
TOTAL TREASURER/COLLECTOR						3,041.26	218,120.00	221,161.26	204,065.19	116.00	16,980.07
010 01	51	06200	000	Town Counsel		31,591.51	85,000.00	116,591.51	75,456.29	3,824.76	37,310.46
TOTAL TOWN COUNSEL						31,591.51	85,000.00	116,591.51	75,456.29	3,824.76	37,310.46

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning Encumbrance</i>	<i>Fiscal 2023 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
010 01	55	06700	000	Computer Expenses		1,200.00	102,646.00	103,846.00	94,460.89	5,283.96	4,101.15
010 01	55	06800	000	Computer Capital Outlay		6,184.52	20,000.00	26,184.52	24,209.52	0.00	1,975.00
						7,384.52	122,646.00	130,030.52	118,670.41	5,283.96	6,076.15
010 01	61	05100	000	Town Clerk Salaries		0.00	87,845.00	87,845.00	87,088.69	0.00	756.31
010 01	61	06700	000	Town Clerk Expenses		0.00	1,575.00	1,575.00	1,440.32	0.00	134.68
TOTAL TOWN CLERK						0.00	89,420.00	89,420.00	88,529.01	0.00	890.99
010 01	62	05100	000	Elections Salaries		0.00	7,022.00	7,022.00	6,816.83	0.00	205.17
010 01	62	06700	000	Elections Expenses		853.02	14,000.00	14,853.02	13,633.38	0.00	1,219.64
TOTAL ELECTIONS & REGISTRATIONS						853.02	21,022.00	21,875.02	20,450.21	0.00	1,424.81
010 01	71	05100	000	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
010 01	75	05100	000	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
010 01	76	05100	000	Zoning Board Wages		0.00	3,000.00	3,000.00	1,881.08	0.00	1,118.92
TOTAL ZONING BOARD						0.00	3,000.00	3,000.00	1,881.08	0.00	1,118.92
010 01	92	06400	000	Public Safety H.Q. Expenses		151.08	46,203.00	46,354.08	43,355.30	32.40	2,966.38
010 01	92	07200	201	Municipal Building Maintenance		0.00	9,900.00	9,900.00	6,762.15	0.00	3,137.85
010 01	92			Prior Year Bills		0.00	171.89	171.89	171.89	0.00	0.00
TOTAL PUBLIC SAFETY HEADQUARTERS						151.08	56,274.89	56,425.97	50,289.34	32.40	6,104.23
010 01	193	06200	000	Facilities Mangement Expenses		0.00	29,000.00	29,000.00	2,440.29	337.90	26,221.81
TOTAL FACILITIES MANAGEMENT						0.00	29,000.00	29,000.00	2,440.29	337.90	26,221.81
010 01	94	051**	000	Town Hall Salaries		0.00	0.00	0.00	0.00	0.00	0.00
010 01	94	06450	000	Town Hall Expenses		2,553.99	64,484.00	67,037.99	65,654.59	22.95	1,360.45
010 01	94			Municipal Building Maintenance		0.00	9,900.00	9,900.00	6,779.63	2,500.00	620.37
TOTAL TOWN HALL						2,553.99	74,384.00	76,937.99	72,434.22	2,522.95	1,980.82

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning</i>	<i>Fiscal 2023</i>	<i>Adjusted</i>			<i>Ending</i>	<i>Variance</i>
						<i>Encumbrance</i>	<i>Budget</i>	<i>Budget</i>	<i>Expended</i>	<i>Encumbrance</i>		
010 01 95 06200 000	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	
010 01 62 05100 000	WBPA Salaries					0.00	45,865.00	45,865.00	30,481.47	0.00	15,383.53	
010 01 62 06700 000	WBPA Expenses					0.00	9,600.00	9,600.00	7,523.95	0.00	2,076.05	
	WBPA Equipment					3,552.43	0.00	3,552.43	1,410.00	2,142.43	0.00	
010 01 62	Prior Year Bills					0.00	85.00	85.00	85.00	0.00	0.00	
TOTAL WBPA						3,552.43	55,550.00	59,102.43	39,500.42	2,142.43	17,459.58	
TOTAL GENERAL GOVERNMENT						94,160.56	1,267,901.89	1,362,062.45	1,181,425.34	20,800.74	159,836.37	
010 02 10 051** 000	Police Salaries					0.00	1,655,515.00	1,655,515.00	1,655,471.92	0.00	43.08	
010 02 10 06700 000	Police Expenses					3,950.00	135,559.00	139,509.00	133,175.71	2,222.47	4,110.82	
010 02 10 05800 000	Police Capital Outlay					0.00	54,803.00	54,803.00	54,803.00	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						3,950.00	1,855,777.00	1,859,727.00	1,853,350.63	2,222.47	4,153.90	
010 02 20 051** 000	Fire Salaries					0.00	940,666.00	940,666.00	940,665.94	0.00	0.06	
010 02 20 06700 000	Fire Expenses					895.31	186,511.00	187,406.31	166,296.12	2,350.00	18,760.19	
010 02 20	Prior Year Bills					0.00	797.38	797.38	797.38	0.00	0.00	
	Fire Alarm Decommissioning					5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	
	Forestry Truck					95,525.30	0.00	95,525.30	88,686.98	6,838.32	0.00	
	Replace Car 1 - Command Vehicle					0.00	67,500.00	67,500.00	42,018.35	25,481.65	0.00	
	Replace Car 2					0.00	74,586.00	74,586.00	60,634.64	13,951.36	0.00	
	Ambulance replacement					0.00	395,000.00	395,000.00	0.00	395,000.00	0.00	
	SCBA Bottles					0.00	97,500.00	97,500.00	0.00	97,500.00	0.00	
	Turnout Gear replacement					0.00	75,000.00	75,000.00	0.00	75,000.00	0.00	
TOTAL FIRE						101,420.61	1,837,560.38	1,938,980.99	1,299,099.41	616,121.33	23,760.25	
010 02 35 05100 000	Communications Salaries					0.00	0.00	0.00	0.00	0.00	0.00	
010 02 35 06700 000	Communications Expenses					1,304.49	191,221.00	192,525.49	190,311.94	302.09	1,911.46	
TOTAL PUBLIC SAFETY COMMUNICATIONS						1,304.49	191,221.00	192,525.49	190,311.94	302.09	1,911.46	
010 02 41 051** 000	Building Inspector Salaries					0.00	100,611.00	100,611.00	99,940.99	0.00	670.01	
010 02 41 06700 000	Building Inspector Expenses					0.00	8,640.00	8,640.00	4,657.12	0.00	3,982.88	
TOTAL BUILDING INSPECTOR						0.00	109,251.00	109,251.00	104,598.11	0.00	4,652.89	

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning Encumbrance</i>	<i>Fiscal 2023 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
010 02 44 06200 000	Sealer of Weights Expenses					0.00	3,761.00	3,761.00	1,750.00	0.00	2,011.00
TOTAL SEALER OF WEIGHTS						0.00	3,761.00	3,761.00	1,750.00	0.00	2,011.00
010 02 91 06400 000	Emergency Management Expenses					0.00	8,000.00	8,000.00	5,717.33	0.00	2,282.67
TOTAL EMERGENCY MANAGEMENT						0.00	8,000.00	8,000.00	5,717.33	0.00	2,282.67
010 02 92 051** 000	Animal Control Salary					0.00	13,000.00	13,000.00	11,000.11	0.00	1,999.89
010 02 92 06700 000	Animal Control Expenses					0.00	1,500.00	1,500.00	324.58	0.00	1,175.42
TOTAL ANIMAL CONTROL						0.00	14,500.00	14,500.00	11,324.69	0.00	3,175.31
TOTAL PUBLIC SAFETY						106,675.10	4,020,070.38	4,126,745.48	3,466,152.11	618,645.89	41,947.48
310	Education-Expenses					134,642.07	13,270,218.00	13,404,860.07	13,326,057.23	78,048.36	754.48
	Pave Middle School Parking Lot					40,000.00	0.00	40,000.00	39,625.00	0.00	375.00
	Major Edwards Steam Boiler					0.00	255,000.00	255,000.00	0.00	255,000.00	0.00
TOTAL EDUCATION						174,642.07	13,525,218.00	13,699,860.07	13,365,682.23	333,048.36	1,129.48
010 04 20 06400 000	DPW Salaries					0.00	621,982.00	621,982.00	618,039.28	0.00	3,942.72
010 04 20 06425 000	DPW Expenses					7,080.91	371,518.00	378,598.91	373,239.69	5,208.61	150.61
010 04 20 06450 000	Municipal Building Maintenance					0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
	TNC Appropriation					0.00	856.20	856.20	856.20	0.00	0.00
	Tree Removal					22,901.92	0.00	22,901.92	4,495.62	18,406.30	0.00
	Chevy 250 Truck					499.26	0.00	499.26	495.62	0.00	3.64
	Replacement of Truck 2					0.00	250,000.00	250,000.00	0.00	250,000.00	0.00
	Prescott Street Bridge replacement design					0.00	150,000.00	150,000.00	0.00	150,000.00	0.00
	DPW Director Pickup Truck w/Plow					0.00	75,000.00	75,000.00	68,563.62	6,436.38	0.00
	Flail Mower					0.00	36,000.00	36,000.00	34,205.00	0.00	1,795.00
	F350 Truck					0.00	110,000.00	110,000.00	0.00	110,000.00	0.00
TOTAL STREETS AND PARKS						30,482.09	1,625,256.20	1,655,738.29	1,109,795.03	540,051.29	5,891.97
010 04 23 06400 000	Snow Removal Salaries					0.00	46,385.00	46,385.00	46,384.49	0.00	0.51
010 04 23 06700 000	Snow Removal Expenses					20,937.76	293,684.00	314,621.76	314,621.10	0.00	0.66
TOTAL SNOW REMOVAL						20,937.76	340,069.00	361,006.76	361,005.59	0.00	1.17

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning</i>	<i>Fiscal 2023</i>	<i>Adjusted</i>			
						<i>Encumbrance</i>	<i>Budget</i>	<i>Budget</i>	<i>Expended</i>	<i>Ending</i>	<i>Variance</i>
010 04	24	06200	000	Street Lighting		0.00	28,206.00	28,206.00	28,150.25	0.00	55.75
TOTAL STREET LIGHTING						0.00	28,206.00	28,206.00	28,150.25	0.00	55.75
010 04	30	06200	000	Trash Removal and Tipping Fees		1,800.11	544,802.00	546,602.11	490,776.66	2,593.25	53,232.20
TOTAL TRASH REMOVAL & TIPPING						1,800.11	544,802.00	546,602.11	490,776.66	2,593.25	53,232.20
010 04	91	051**	000	Cemetery Salaries		0.00	0.00	0.00	0.00	0.00	0.00
				Cemetery Improvements & Maintenance		35,593.66	0.00	35,593.66	22,972.07	12,621.59	0.00
				Pave Mount Vernon Cemetery Road		3,073.43	0.00	3,073.43	3,073.43	0.00	0.00
TOTAL CEMETERY						38,667.09	0.00	38,667.09	26,045.50	12,621.59	0.00
TOTAL PUBLIC WORKS						91,887.05	2,538,333.20	2,630,220.25	2,015,773.03	555,266.13	59,181.09
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
010 05	41	05100	000	Council on Aging Salaries		0.00	98,232.00	98,232.00	93,589.23	0.00	4,642.77
010 05	41	06200	000	Council on Aging Expenses		413.75	33,300.00	33,713.75	33,229.77	29.21	454.77
				Municipal Building Maintenance		0.00	9,900.00	9,900.00	9,758.33	0.00	141.67
010 05	41			Prior Year Bills		0.00	1,201.86	1,201.86	1,201.86	0.00	0.00
				Senior Center Food Service Manager		17,110.00	0.00	17,110.00	3,527.05	13,582.95	0.00
TOTAL COUNCIL ON AGING						17,523.75	142,633.86	160,157.61	141,306.24	13,612.16	5,239.21
010 05	43	051**	000	Veteran's Services Salary		0.00	5,000.00	5,000.00	4,521.05	0.00	478.95
010 05	43	06200	000	Veteran's Services Expenses		0.00	2,400.00	2,400.00	2,158.20	0.00	241.80
010 05	43	06780	000	Veteran's Benefits		0.00	56,397.00	56,397.00	29,874.07	2,366.46	24,156.47
TOTAL VETERANS SERVICES						0.00	63,797.00	63,797.00	36,553.32	2,366.46	24,877.22
TOTAL HUMAN SERVICES						17,523.75	215,430.86	232,954.61	186,859.56	15,978.62	30,116.43
010 06	10	051**	000	Library Salaries		0.00	339,572.00	339,572.00	339,131.52	0.00	440.48
010 06	10	06700	000	Library Expenses		4,806.89	170,875.00	175,681.89	169,111.61	1,870.28	4,700.00
010 06	10	06700	000	Municipal Building Maintenance		0.00	9,900.00	9,900.00	9,900.00	0.00	0.00
TOTAL LIBRARY						4,806.89	520,347.00	525,153.89	518,143.13	1,870.28	5,140.48

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning Encumbrance</i>	<i>Fiscal 2023 Budget</i>	<i>Adjusted Budget</i>	<i>Expended</i>	<i>Ending Encumbrance</i>	<i>Variance</i>
012 06	54	06700	208	Recreation Expenses		15,915.00	0.00	15,915.00	11,000.00	4,915.00	0.00
TOTAL RECREATION						15,915.00	0.00	15,915.00	11,000.00	4,915.00	0.00
010 06	54	06700	000	Goodale Park Maintenance		0.00	24,000.00	24,000.00	24,000.00	0.00	0.00
TOTAL PARKS						0.00	24,000.00	24,000.00	24,000.00	0.00	0.00
010 06	92	06200	000	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						20,721.89	546,047.00	566,768.89	554,843.13	6,785.28	5,140.48
010 07	10	06910	000	<i>Maturing Debt-Principal</i>		0.00	635,301.00	635,301.00	635,301.00	0.00	0.00
010 07	50	06915	000	<i>Maturing Debt-Interest</i>		0.00	311,522.00	311,522.00	311,521.88	0.00	0.12
010 07	53	06925	000	<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	947,823.00	947,823.00	946,822.88	0.00	1,000.12
010 08	20	06623	000	RMV Non-Renewal Surcharges		0.00	5,140.00	5,140.00	4,560.00	0.00	580.00
010 08	20	06624	000	Air Pollution Control Districts		0.00	2,386.00	2,386.00	2,386.00	0.00	0.00
010 08	20	06625	000	Regional Transit Authority		0.00	56,695.00	56,695.00	56,695.00	0.00	0.00
010 08	20	06625	000	MBTA		0.00	0.00	0.00	0.00	0.00	0.00
010 08	20	06655	000	Special Education Assessment		0.00	0.00	0.00	0.00	0.00	0.00
010 08	20	06650	000	Charter School/School Choice Assessment		0.00	344,915.00	344,915.00	346,279.00	0.00	(1,364.00)
010 08	30	06621	000	County Tax		0.00	0.00	0.00	0.00	0.00	0.00
010 08	40	06780	000	Regional Planning Assessment		0.00	2,152.00	2,152.00	2,151.22	0.00	0.78
010 08	40	06780	000	Wachusett Earth Day Collaborative		0.00	2,000.00	2,000.00	2,000.00	0.00	0.00
010 08	40	06780	000	Wachusett Greenways		0.00	1,050.00	1,050.00	1,050.00	0.00	0.00
TOTAL INTERGOVERNMENTAL						0.00	414,338.00	414,338.00	415,121.22	0.00	(783.22)

Town of West Boylston
Schedule of Departmental Appropriations and Expenditures
For the Year Ended June 30, 2023

						<i>Beginning</i>	<i>Fiscal 2023</i>	<i>Adjusted</i>			
						<i>Encumbrance</i>	<i>Budget</i>	<i>Budget</i>	<i>Expended</i>	<i>Ending</i>	<i>Variance</i>
										<i>Encumbrance</i>	
010	09	11	05170	000	<i>County Retirement Assessment</i>	0.00	1,642,044.00	1,642,044.00	1,642,044.00	0.00	0.00
010	09	12	05170	000	<i>Workers Compensation Insurance</i>	0.00	104,129.00	104,129.00	97,645.00	0.00	6,484.00
010	09	13	05170	000	<i>Unemployment Compensation</i>	0.00	35,000.00	35,000.00	23,793.00	1,432.26	9,774.74
010	09	14	05170	000	<i>Group Health Insurance Premiums</i>	1,541.67	3,882,983.00	3,884,524.67	3,136,025.84	0.00	748,498.83
010	09	15	05170	000	<i>Group Life Insurance Premium</i>	0.00	13,500.00	13,500.00	12,312.00	0.00	1,188.00
010	09	16	05170	000	<i>Medicare-Town's Share</i>	0.00	226,800.00	226,800.00	225,862.05	0.00	937.95
010	09	45	06740	000	<i>General Insurance</i>	0.00	205,364.00	205,364.00	191,183.30	500.00	13,680.70
012	09	45	07740	203	<i>Self-Insurance Deductible Expenses</i>	0.00	10,000.00	10,000.00	3,500.00	0.00	6,500.00
TOTAL EMPLOYEE BENEFITS						1,541.67	6,119,820.00	6,121,361.67	5,332,365.19	1,932.26	787,064.22
GRAND TOTALS						507,152.09	29,594,982.33	30,102,134.42	27,465,044.69	1,552,457.28	1,084,632.45
ESCO Lease						0.00	254,035.00	254,035.00	254,033.68	0.00	1.32
010	09	96	07925	000	<i>Transfer to Special Revenue</i>	0.00	20,000.00	20,000.00	41,359.47	0.00	(21,359.47)
010	09	96			<i>Transfer to OPEB Trust</i>	0.00	100,000.00	100,000.00	100,000.00	0.00	0.00
010	09	96	07925	000	<i>Transfer to Stabilization Fund</i>	0.00	200,000.00	200,000.00	200,000.00	0.00	0.00
010	09	96	07926	000	<i>Transfer to Tax Levy Stabilization Fund</i>	0.00	0.00	0.00	0.00	0.00	0.00
010	09	96	07986	000	<i>Transfer to Capital Investment Trust</i>	0.00	617,086.00	617,086.00	617,843.28	0.00	(757.28)
010	09	96	07986	000	<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	937,086.00	937,086.00	959,202.75	0.00	(22,116.75)