

TOWN OF DIGHTON - COMBINED BALANCE SHEET - JUNE 30, 2016

	GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE	OSR CPA	CAPITAL PROJECTS	SEWER ENTERPRISE FUNDS	SEWER ENTERPRISE FIXED ASSETS	TRUST FUNDS ~750	AGENCY FUNDS	ACCT. GROUP LONG TERM DEBT. ACCTS.	GENERAL FUND FIXED ASSETS
	~010	~230	~240	~250	~301	~600	~610	~810, 820, 830	~890	~900	~910
ASSETS											
Petty Cash	\$475.00		\$75.00			\$75.00					
Cash	\$2,827,241.38	\$0.00	\$1,777,177.24	\$474,500.87	\$0.00	\$580,187.29		\$2,116,675.49	\$425,140.06		
Receivables:											
Property Taxes	\$278,717.92										
Revenue Received-Not Yet Due						(\$158.00)					
Conveyance/Rollback Tax											
Tax Liens	\$893,016.58			\$3,354.34		\$1,723.14					
Tax Liens-Districts	\$78,122.06										
CPA Surcharge				\$1,260.65							
Motor Vehicle Excise	\$164,875.48										
Boat Excise	\$7,998.00										
User Fees						\$20,946.59					
Demo Liens	\$21,073.63										
Trash Bags-Vendors	\$11,037.50										
Ambulance			\$449,826.07								
Reserve for Uncollected Receivables-Overlay	(\$569,636.17)										
Apportioned Title V Betterments-Added to Taxes			\$574.37								
Committed Interest Added to Taxes			\$574.37								
Apportioned Title V Betterments-Not Yet Due			\$153,755.65								
Title V Tax Liens			\$4,783.21								
Reserve for Uncollected Committed Interest			(\$574.37)								
Reserve for Uncollected Title V Betterments			(\$154,330.02)								
Due from Other Governments	\$40,746.73	\$0.00									
Dept. Receivables	\$1,653.50										
Tax Foreclosures	\$495,507.59										
Land							\$88,245.00				\$2,917,985.73
Land Improvements											\$262,574.69
Accumulated Depreciation-Land Improvements											(\$123,669.45)
Buildings											\$1,084,192.00
Accumulated Depreciation-Buildings											(\$1,008,253.67)
Building Improvements											\$522,624.35
Accumulated Depreciation-Building Improvements											(\$178,297.22)
Infrastructure							\$3,031,740.79				\$3,165,023.67
Accumulated Depreciation-Infrastructure							(\$1,470,809.94)				(\$759,409.54)
Machinery & Equipment							\$17,064.02				\$1,546,356.79
Accumulated Depreciation-Machinery & Equipment							(\$6,634.20)				(\$1,015,895.08)
Vehicles							\$20,000.00				\$3,084,505.89
Accumulated Depreciation-Vehicles							(\$20,000.00)				(\$2,190,220.87)
Construction in Progress										\$796,064.15	\$202,714.66
Amounts to be Provided for						\$6,991.58					
TOTAL ASSETS	\$4,250,629.20	\$0.00	\$2,231,961.52	\$479,115.86	\$0.00	\$609,767.60	\$1,639,605.67	\$2,116,675.49	\$425,140.06	\$796,064.15	\$7,490,161.75
LIABILITIES											
Warrants Payable	\$165,037.23		\$5,544.74	\$942.10	\$0.00	\$3,842.92			\$4,054.03		
Payroll Amounts Withheld									\$33,501.66		
Accrued Compensated Absences						\$6,991.58				\$331,212.79	
Other Obligations-Landfill Capping & Monitoring									\$7,447.50		\$182,364.00
Due to Other Governments											
Short Term BANS Payable									\$379,711.44		
Other Liabilities									\$425.43		
Unclaimed Items											
Revenue Deferred Until Collected:											
Property Taxes	(\$365,918.25)										
Other	\$1,207,285.98	\$0.00	\$0.00	\$4,614.99		\$22,669.73					
Trash Bags-Vendors	\$11,037.50										
Ambulance			\$449,826.07								
Uncollected Title V Tax Liens			\$4,783.21								
Intergovernmental											
Title V- Short Term			\$86,800.79								
Notes, Bonds & Leases Payable										\$282,487.36	
Other Financing Sources											
TOTAL LIABILITIES	\$1,017,442.46	\$0.00	\$527,054.81	\$5,557.09	\$0.00	\$33,304.23	\$0.00	\$0.00	\$425,140.06	\$796,064.15	\$0.00
FUND EQUITY											
Investment in Fixed Assets							\$1,639,605.67				\$7,490,161.75
Retained Earnings:											
Other Purpose											
Unreserved						\$47,320.10					
Reserved Fund Balance:											
Encumbrances	\$4,138.97			\$25,000.00		\$13,906.08					
Prior Year Encumbrances	\$90,372.57										
Expenditures-FY16 Retained Earnings to fund FY17 Budget per ATM						\$515,237.19					
Expenditures- FY16 Free Cash to fund FY17 Budget per ATM	\$64,403.00										
CPA-Open Space				\$40,112.52							
CPA-Historic Resources				\$40,112.52							
CPA-Community Housing				\$65,112.52							
Special Purpose								\$26,741.09			
Trust Funds											
Receipts Reserved for Appropriation			\$1,261,000.68					\$2,089,934.40			
Designated-Trust Funds											
Unreserved Fund Balance-Designated:											
Federal Grants			\$5,280.59								
State Grants			\$96,762.09								
County Grants			\$0.00								
Revolving Funds			\$24,574.57								
Designated			\$317,288.78								
Over/Under Assessments											
Appropriation Deficit	(\$76,679.98)										
Unprovided Abatements & Exemptions											
Tax Receivable Variances	\$0.00										
Unreserved Fund Balance-Undesignated:											
Undesignated Fund Balance	\$3,153,952.18	\$0.00		\$303,221.21							
TOTAL FUND EQUITY	\$3,233,186.74	\$0.00	\$1,704,906.71	\$473,558.77	\$0.00	\$576,463.37	\$1,639,605.67	\$2,116,675.49	\$0.00	\$0.00	\$7,490,161.75
TOTAL LIABILITIES & FUND EQUITY	\$4,250,629.20	\$0.00	\$2,231,961.52	\$479,115.86	\$0.00	\$609,767.60	\$1,639,605.67	\$2,116,675.49	\$425,140.06	\$796,064.15	\$7,490,161.75

GENERAL FUND - CASH RECEIPTS - FY 2016

Local Taxes:			
Personal Property Taxes		\$1,791,030.87	
Real Estate Taxes		\$12,806,294.28	
Tax Liens Redeemed		\$45,765.45	
Taxes in Litigation		\$0.00	
Tax Foreclosures		\$0.00	
Tax Foreclosures Sold		<u>\$0.00</u>	\$14,643,090.60
Local Receipts:			
Motor Vehicle Excise		\$998,016.34	
Vessel Excise		\$3,466.66	
Meals Excise		\$19,631.12	
Penalties & Interest on Taxes & Excises		\$84,816.83	
Payments in Lieu of Taxes		\$3,410.67	
Fees		\$60,724.50	
Fees from Landfill/Rubbish Services		\$207,162.11	
Other Departmental Revenue		\$69,846.43	
Licenses & Permits		\$691,476.33	
Fines & Forfeits		\$2,480.00	
Court Fines		\$820.00	
Earnings on Investments		\$11,667.62	
Sales of Inventory		\$0.00	
Other Miscellaneous Revenue		<u>\$266,086.12</u>	\$2,419,604.73
State Receipts:			
Commonwealth of Massachusetts:			
Loss of Taxes, Abatements: Vets., Blind, Surv. Spouse		\$15,488.00	
Loss of Taxes, Abatements: Elderly		\$11,504.00	
Veterans Benefits		\$53,759.00	
State Owned Land		\$3,940.00	
Lottery, Beano, Charity Games		<u>\$712,814.00</u>	\$797,505.00
Other Financing Sources:			
Transfers from Special Revenue Funds			
Ambulance		\$406,052.46	
Title V		\$10,362.00	
MWI&M		\$450.00	
YE Misc. Accounts Closing		\$0.00	
Transfers from Capital Projects to close unused Free Cash		\$51,391.96	
Transfers from Sewer Enterprise- Indirect Costs		\$44,188.24	
Transfers from Stabilization		<u>\$0.00</u>	\$512,444.66
Revenue Anticipation Notes Payable		\$0.00	
Tax Titles Due Districts		\$3,875.29	
Due to School District		<u>\$0.00</u>	\$3,875.29
Total Cash Receipts			\$18,376,520.28
Cash Balance 7/1/15			<u>\$2,011,927.88</u>
			<u>\$20,388,448.16</u>

GENERAL FUND - CASH DISBURSEMENTS - FY 2016

Fiscal Year 2016 Appropriations		
General Government	\$1,165,458.69	
Public Safety	\$2,616,107.59	
Education	\$9,074,722.00	
Highways	\$698,344.60	
Sanitation	\$449,664.11	
Other Environmental	\$11,264.04	
Human Services	\$247,413.03	
Culture & Recreation	\$248,843.79	
Debt Service	\$10,362.00	
Employee Benefits	\$1,361,705.62	
Settlements/ Judgments	\$0.00	
Liability Insurance	\$98,201.50	
Total FY 2016 Budget Appropriations		\$15,982,086.97
Fiscal Year 2016 Special Articles		
FY15 Audit	\$17,500.00	
FY17 Cert Reval	\$2,000.00	
Salt Shed Roof Replacement-add'l	\$23,860.00	
Van Gyzen-Mold Removal & Related	\$1,075.00	
Purchase -273 Center St-M13L30	\$175,000.00	
Telephone/Security System	\$12,685.66	
Repair/Rebuild Pumps Engines 1&2	\$28,000.00	
Ambulance- Yr 4 of 5	\$52,089.61	
Emergency Rescue/Pumper-Yr 7 of 10	\$52,636.27	
Online Permitting/Electronic Archiving	\$0.00	
2016 Ford F350 w/plow & attachment	\$41,923.80	
Recycle Containers-Repair/Purchase	\$0.00	
Transfer to Capital Project	\$200,000.00	
Transfers to Trust-Capital Stabilization	\$500,000.00	
Transfer to Trust Fund- OPEB	\$275,000.00	
Transfer to Trust Fund-Unemployment	\$30,000.00	
FY2016 Prior Year Bills	\$2,112.36	
Total FY 2016 Special Articles		\$1,413,882.70
Prior Year Appropriations/Encumbrances		
Building Repairs & Maint	\$0.00	
2016 Cert Reval	\$2,750.00	
Road Layouts	\$0.00	
Salt Shed Roof Repair	\$30,000.00	
Fire Station 1 Roof Repair	\$6,423.83	
Fire Station Doors Upgrade	\$0.00	
Radio Repeater System Repair	\$66,893.00	
20 Ton Traller	\$19,924.35	
One-Ton Truck	\$6,299.87	
Highway Fence	\$1,800.00	
Clean/Repair Deteriorated Properties	\$0.00	
Total Prior Year Appropriations		\$134,091.05
Other Financing Uses		
County Assessments	\$93,323.79	
State Assessments	\$60,302.00	
	\$0.00	
Total Other Financing Uses		\$153,625.79
Revenue Anticipation Notes Payable	\$0.00	
Due to School District	\$0.00	
Tax Titles Due Districts	\$3,875.29	
Transfers to Special Revenue Funds- Ambulance	\$36,948.88	
Transfers to Special Revenue Funds- M W I & M Fund 50% Boat Excise	\$1,733.33	
Total Other		\$42,557.50
Total Cash Disbursements		\$17,726,244.01
Less: Warrants Payable 6/30/16		<u>(\$165,037.23)</u>
		\$17,561,206.78
Cash Balance 6/30/16		<u>\$2,827,241.38</u>
		<u>\$20,388,448.16</u>

GENERAL FUND

STATEMENT OF APPROPRIATIONS FOR FISCAL YEAR 2016

	Appropriations	Reserve Fund Transfers	Year End Transfers	Expended FY16	Returned to Unreserved Fund Balance	***Balance carried forward 6/30/16
<u>GENERAL GOVERNMENT</u>						
Town Meetings	\$1,900.00			\$1,834.92	\$65.08	
Moderator	\$540.58			\$540.58	\$0.00	
Board of Selectmen	\$174,835.21			\$163,006.30	\$11,828.91	
Finance Committee	\$4,401.00			\$3,381.17	\$1,019.83	
Reserve Fund	\$50,000.00	(\$36,693.00)		\$0.00	\$13,307.00	
Town Accountant	\$126,025.00			\$122,263.57	\$2,371.43	\$1,390.00
Board of Assessors	\$168,267.46			\$163,153.01	\$5,114.45	
Town Treasurer	\$102,385.19			\$89,017.46	\$13,367.73	
Town Collector	\$90,885.19			\$88,959.92	\$1,278.86	\$646.41
Town Counsel	\$158,976.09			\$158,912.84	\$63.25	
Data Processing	\$41,727.76			\$36,488.12	\$5,239.64	
Tax Title Foreclosure	\$19,000.00			\$6,284.14	\$12,715.86	
Town Clerk	\$127,115.56	\$500.00		\$126,332.48	\$1,283.08	
Elections	\$24,500.00			\$22,343.51	\$2,156.49	
Registration	\$4,200.00			\$2,979.90	\$1,220.10	
Conservation Commission	\$1,150.00			\$265.00	\$885.00	
Planning Board	\$52,195.05			\$47,192.58	\$5,002.47	
Board of Appeals	\$37,266.30	\$2,200.00		\$33,491.89	\$5,974.41	
Public Buildings	\$85,186.00			\$69,729.83	\$15,456.17	
Building Insurance	\$40,000.00			\$27,918.00	\$12,082.00	
Town Reports	\$2,500.00	\$0.00	\$0.00	\$1,363.47	\$1,136.53	
	\$1,313,056.39	(\$33,993.00)	\$0.00	\$1,165,458.69	\$111,568.29	\$2,036.41
<u>PUBLIC SAFETY</u>						
Police	\$1,268,244.76		(\$2,000.00)	\$1,112,603.40	\$153,538.80	\$102.56
Communication	\$275,278.50		\$2,000.00	\$275,118.27	\$2,160.23	
Fire	\$908,368.00			\$785,202.69	\$123,165.31	
Ambulance Services	\$301,326.58			\$264,377.70	\$36,948.88	*
Building Inspector	\$141,435.00		\$100.00	\$121,971.04	\$19,563.96	
Gas Inspector	\$6,000.00	\$1,000.00		\$6,775.00	\$225.00	
Plumbing Inspector	\$6,200.00		\$400.00	\$6,125.00	\$475.00	
Weights & Measures	\$1,453.25			\$1,201.95	\$251.30	
Electrical Inspector	\$12,000.00	\$4,000.00	\$2,500.00	\$17,912.50	\$587.50	
Animal Control Officer	\$24,986.48			\$19,351.32	\$5,635.16	
Forestry	\$423.14			\$238.96	\$184.18	
Harbormaster	\$4,550.00			\$3,622.12	\$927.88	
Disaster Committee	\$5,000.00	\$0.00	\$0.00	\$1,607.64	\$3,392.36	
	\$2,955,265.71	\$5,000.00	\$3,000.00	\$2,616,107.59	\$347,055.56	\$102.56
<u>EDUCATION</u>						
D-R Regional School Dist.	\$8,705,141.00			\$8,705,141.00	\$0.00	
Bristol County Agricultural	\$54,000.00	\$1,593.00		\$55,593.00	\$0.00	
Bristol-Plymouth	\$315,088.00	\$0.00	\$0.00	\$313,988.00	\$1,100.00	
	\$9,074,229.00	\$1,593.00	\$0.00	\$9,074,722.00	\$1,100.00	\$0.00
<u>HIGHWAYS</u>						
Highway	\$606,802.06			\$561,798.36	\$43,003.70	\$2,000.00
Snow & Ice Removal	\$50,000.00			\$129,679.98	(\$79,679.98)	**
Dighton-Berkley Bridge	\$150.00	\$1,000.00		\$766.90	\$383.10	
Street Cleaning/Stormwater	\$0.00	\$7,000.00	\$0.00	\$6,099.36	\$900.64	
	\$656,952.06	\$8,000.00	\$0.00	\$698,344.60	(\$35,392.54)	\$2,000.00
<u>SANITATION</u>						
Waste Collection & Disposal	\$444,250.33	\$1,500.00	\$5,595.00	\$449,664.11	\$1,681.22	
	\$444,250.33	\$1,500.00	\$5,595.00	\$449,664.11	\$1,681.22	\$0.00
<u>OTHER ENVIRONMENTAL</u>						
Cemetery	\$13,500.00	\$0.00	\$0.00	\$11,264.04	\$2,235.96	
	\$13,500.00	\$0.00	\$0.00	\$11,264.04	\$2,235.96	\$0.00
<u>HUMAN SERVICES</u>						
Health - Regulation & Inspection	\$27,174.19	\$10,000.00	(\$3,000.00)	\$28,248.41	\$5,925.78	
Health - Administration	\$22,362.52	\$900.00		\$20,922.40	\$2,340.12	
Council on Aging	\$109,801.60			\$100,555.31	\$9,246.29	
Veterans Services	\$135,232.32	\$0.00	\$0.00	\$97,686.91	\$37,545.41	
	\$294,570.63	\$10,900.00	(\$3,000.00)	\$247,413.03	\$55,057.60	\$0.00
<u>CULTURE & RECREATION</u>						

Library	\$234,043.00			\$233,250.93	\$792.07	
Recreation	\$16,000.00			\$15,592.86	\$407.14	
Town Historian	\$250.00			\$0.00	\$250.00	
Historical Commission	\$1,500.00			\$0.00	\$1,500.00	
Cable Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$251,793.00	\$0.00	\$0.00	\$248,843.79	\$2,949.21	\$0.00

DEBT SERVICE

Retirement of Debt						
Landfill Closure Note	\$0.00			\$0.00	\$0.00	
WPAT Notes	\$10,362.00			\$10,362.00	\$0.00	
Interest on Long Term Debt	\$0.00			\$0.00	\$0.00	
Interest on Short Term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$10,362.00	\$0.00	\$0.00	\$10,362.00	\$0.00	\$0.00

EMPLOYEE BENEFITS

Retirement & Pension Cont.	\$667,164.00			\$650,812.76	\$16,551.24	
Workman's Compensation	\$22,000.00	\$7,000.00		\$23,814.00	\$5,186.00	
Group Health Insurance	\$730,966.09		(\$5,595.00)	\$606,528.19	\$118,842.90	
Group Life Insurance	\$700.00			\$479.94	\$220.06	
Medicare Contributions	\$63,000.00			\$55,270.73	\$7,729.27	
OPEB	\$25,000.00			\$25,000.00	\$0.00	
Tuition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	\$1,508,830.09	\$7,000.00	(\$5,595.00)	\$1,361,705.62	\$148,529.47	\$0.00

SETTLEMENTS & JUDGMENTS

Settlements	\$0.00			\$0.00	\$0.00	
Court Judgments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

LIABILITY INSURANCE

Liability Insurance	\$100,000.00	\$0.00	\$0.00	\$98,201.50	\$1,798.50	
	\$100,000.00	\$0.00	\$0.00	\$98,201.50	\$1,798.50	\$0.00

Total FY 2016 Budget Appropriations	\$16,622,809.21	\$0.00	\$0.00	\$15,982,086.97	\$636,583.27	\$4,138.97
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Fiscal Year 2016 Special Articles

FY15 Audit	\$17,500.00			\$17,500.00	\$0.00	
FY17 Cert Reval	\$7,000.00			\$2,000.00	\$0.00	\$5,000.00
Salt Shed Roof Replacement-add'l	\$78,000.00			\$23,860.00	\$54,140.00	
Van Gyzen-Mold Removal & Related	\$20,000.00			\$1,075.00	\$18,925.00	
Purchase -273 Center St-M13L30	\$175,000.00			\$175,000.00	\$0.00	
Telephone/Security System	\$24,000.00			\$12,685.66	\$0.00	\$11,314.34
Repair/Rebuild Pumps Engines 1&2	\$28,000.00			\$28,000.00	\$0.00	
Ambulance- Yr 4 of 5	\$52,089.61			\$52,089.61	\$0.00	
Emergency Rescue/Pumper-Yr 7 of 10	\$52,636.27			\$52,636.27	\$0.00	
Online Permitting/Electronic Archiving	\$57,000.00			\$0.00	\$0.00	\$57,000.00
2016 Ford F350 w/plow & attachment	\$42,000.00			\$41,923.80	\$76.20	
Recycle Containers-Repair/Purchase	\$7,500.00			\$0.00	\$0.00	\$7,500.00

Transfer to Capital Project	\$200,000.00			\$200,000.00	\$0.00	
Transfer to Trust Fund- OPEB	\$275,000.00			\$275,000.00	\$0.00	
Transfer to Trust Fund-Capital Stabilization	\$500,000.00			\$500,000.00	\$0.00	
Transfer to Trust Fund-Unemployment	\$30,000.00			\$30,000.00	\$0.00	
Transfers to SR-MWI&M	\$0.00			\$1,733.33	(\$1,733.33)	

FY2016 Prior Year Bills	\$2,112.36			\$2,112.36	\$0.00	
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Total FY 2016 Special Articles	\$1,567,838.24			\$1,415,616.03	\$71,407.87	\$80,814.34
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Total FY 2016 Appropriations	\$18,190,647.45	\$0.00	\$0.00	\$17,397,703.00	\$707,991.14	\$84,953.31
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\$750,722.24 Closed to Unreserved Fund Balance
\$36,948.88 * Closed to Special Revenue Funds-Amb
(\$79,679.98) ** Deficits To be Raised on FY2017 Recap Sheet
\$84,953.31 * Encumbered for FY2017 use**
\$792,944.45

GENERAL FUND

STATEMENT OF PRIOR YEAR APPROPRIATIONS FOR FISCAL YEAR 2016

	Balance 07/01/15	Reserve Fund Transfer	Expended FY 16	Returned to Specified Fund	***Balance carried forward 6/30/16
<u>FY15 Budget Appropriations Encumbered</u>					
Building Repairs & Maint	\$2,800.00		\$0.00	\$2,800.00 \$0.00	
<u>Prior Years Special Articles</u>					
2016 Cert Reval	\$2,750.00		\$2,750.00	\$0.00	
Road Layouts	\$5,500.00		\$0.00	\$0.00	\$5,500.00
Salt Shed Roof Repair	\$30,000.00		\$30,000.00	\$0.00	
Fire Station 1 Roof Repair	\$7,024.20		\$6,423.83	\$600.37	
Fire Station Doors Upgrade	\$802.00		\$0.00	\$802.00	
Radio Repeater System Repair	\$70,000.00		\$66,893.00	\$3,107.00	
20 Ton Trailer	\$22,000.00		\$19,924.35	\$0.00	\$2,075.65
One-Ton Truck	\$6,725.05		\$6,299.87	\$425.18	
Highway Fence	\$3,782.58		\$1,800.00	\$0.00	\$1,982.58
Clean/Repair Deteriorated Properties	\$4,212.00		\$0.00	\$4,212.00	
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals	\$155,595.83	\$0.00	\$134,091.05	\$11,946.55	\$9,558.23

\$11,946.55 Closed to Unreserved Fund Balance

* Closed to Ambulance-Special Revenue Funds

\$9,558.23 *** Encumbered for FY2017 use

\$21,504.78

TOWN OF DIGHTON

FISCAL YEAR 2016

BUDGET ENTRIES

REVENUES

	Budget	Actual	Difference
<u>LOCAL TAXES:</u>			
Personal Property Taxes (Net of Refunds)	\$1,804,818.43	\$1,791,030.87	(\$13,787.56)
Real Estate Taxes (Net of Refunds)*	\$12,843,557.83	\$12,831,294.28	(\$12,263.55)
Overlay	(\$251,433.13)	\$0.00	\$251,433.13
Tax Liens Redeemed	\$0.00	\$45,765.45	\$45,765.45
Tax Foreclosures	<u>\$0.00</u>	<u>\$127,499.35</u>	<u>\$127,499.35</u>
Total Local Taxes	\$14,396,943.13	\$14,795,589.95	\$398,646.82
<u>LOCAL RECEIPTS:</u>			
Motor Vehicle Excise (Net of Refunds)	\$850,000.00	\$998,016.34	\$148,016.34
Other Excise:			
Vessel Excise (Net of Refunds)	\$3,000.00	\$3,466.66	\$466.66
Meals Excise	\$16,000.00	\$19,631.12	\$3,631.12
Penalties & Interest on Taxes & Excises	\$59,232.00	\$84,816.83	\$25,584.83
Payments in Lieu of Taxes	\$3,000.00	\$3,410.67	\$410.67
Fees	\$45,000.00	\$60,724.50	\$15,724.50
Landfill Fees	\$185,000.00	\$207,162.11	\$22,162.11
Other Departmental Revenue	\$42,000.00	\$69,846.43	\$27,846.43
Licenses & Permits	\$200,000.00	\$691,476.33	\$491,476.33
Fines & Forfeits	\$2,000.00	\$3,300.00	\$1,300.00
Sales of Inventory	\$0.00	\$0.00	\$0.00
Earnings on Investments	\$7,000.00	\$11,667.62	\$4,667.62
Miscellaneous Revenue	<u>\$0.00</u>	<u>\$266,086.12</u>	<u>\$266,086.12</u>
Total Local Receipts	\$1,412,232.00	\$2,419,604.73	\$1,007,372.73
<u>STATE RECEIPTS:</u>			
Loss of Taxes, Abatements: Veterans, Blind & Surviving Spouses, Chapter 59	\$26,612.00	\$15,488.00	(\$11,124.00)
Loss of Taxes, Elderly, Chapter 73	\$12,552.00	\$11,504.00	(\$1,048.00)
Veterans Benefits, Chapter 115	\$60,854.00	\$53,759.00	(\$7,095.00)
State Owned Land	\$3,940.00	\$3,940.00	\$0.00
Lottery, Beano, Charity Games, Chapter 29	<u>\$712,814.00</u>	<u>\$712,814.00</u>	<u>\$0.00</u>
Total State Receipts	\$816,772.00	\$797,505.00	(\$19,267.00)
<u>TRANSFERS FROM OTHER FUNDS:</u>			
Special Revenue Funds:			
Ambulance	\$406,052.46	\$406,052.46	\$0.00
Title V	\$10,362.00	\$10,362.00	\$0.00
MWI&M Fund	\$450.00	\$450.00	\$0.00
Other YE Account Closings	\$0.00	\$0.00	\$0.00
Capitol Project-Close out unused free cash	\$0.00	\$51,391.96	\$51,391.96
Sewer Enterprise	\$44,188.24	\$44,188.24	\$0.00
Stabilization	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Transfers From Other Fund	\$461,052.70	\$512,444.66	\$51,391.96
<u>OTHER AVAILABLE FUNDS:</u>			
Free Cash FY15 voted to use in FY16	\$0.00	N/A	\$0.00
Free Cash FY16	<u>\$1,530,976.09</u>	<u>N/A</u>	<u>(\$1,530,976.09)</u>
Total Other Available Funds	\$1,530,976.09	N/A	(\$1,530,976.09)
TOTAL ALL REVENUES	\$18,617,975.92	\$18,525,144.34	(\$92,831.58)

*Includes 60 day accruals

TOWN OF DIGHTON

FISCAL YEAR 2016

BUDGET ENTRIES

EXPENDITURES

	Budget	Actual	Difference
<u>TOWN BUDGETS:</u>			
General Government	\$1,279,063.39	\$1,165,458.69	\$113,604.70
Public Safety	\$2,963,265.71	\$2,616,107.59	\$347,158.12
Education	\$9,075,822.00	\$9,074,722.00	\$1,100.00
D-R Assessment Reduction	\$0.00	\$0.00	\$0.00
Highways	\$664,952.06	\$698,344.60	(\$33,392.54)
Sanitation	\$451,345.33	\$449,664.11	\$1,681.22
Other Environmental	\$13,500.00	\$11,264.04	\$2,235.96
Human Services	\$302,470.63	\$247,413.03	\$55,057.60
Culture & Recreation	\$251,793.00	\$248,843.79	\$2,949.21
Debt Service	\$10,362.00	\$10,362.00	\$0.00
Employee Benefits	\$1,510,235.09	\$1,361,705.62	\$148,529.47
Settlements & Judgments	\$0.00	\$0.00	\$0.00
Liability Insurance	<u>\$100,000.00</u>	<u>\$98,201.50</u>	<u>\$1,798.50</u>
Total FY 2016 Budget Appropriations	\$16,622,809.21	\$15,982,086.97	\$640,722.24
*Includes any Reserve and Year End Transfers			
<u>Fiscal Year 2016 Special Articles:</u>			
FY15 Audit	\$17,500.00	\$17,500.00	\$0.00
FY17 Cert Reval	\$7,000.00	\$2,000.00	\$5,000.00
Salt Shed Roof Replacement-add'l	\$78,000.00	\$23,860.00	\$54,140.00
Van Gyzen-Mold Removal & Related	\$20,000.00	\$1,075.00	\$18,925.00
Purchase -273 Center St-M13L30	\$175,000.00	\$175,000.00	\$0.00
Telephone/Security System	\$24,000.00	\$12,685.66	\$11,314.34
Repair/Rebuild Pumps Engines 1&2	\$28,000.00	\$28,000.00	\$0.00
Ambulance- Yr 4 of 5	\$52,089.61	\$52,089.61	\$0.00
Emergency Rescue/Pumper-Yr 7 of 10	\$52,636.27	\$52,636.27	\$0.00
Online Permitting/Electronic Archiving	\$57,000.00	\$0.00	\$57,000.00
2016 Ford F350 w/plow & attachment	\$42,000.00	\$41,923.80	\$76.20
Recycle Containers-Repair/Purchase	\$7,500.00	\$0.00	\$7,500.00
	\$0.00	\$0.00	\$0.00
FY2016 Prior Year Bills	<u>\$2,112.36</u>	<u>\$2,112.36</u>	<u>\$0.00</u>
Total FY 2016 Special Articles	\$562,838.24	\$408,882.70	\$153,955.54
Total Town Budgets	\$17,185,647.45	\$16,390,969.67	\$794,677.78
Prior Year Appropriations - Expended in FY 2016		\$134,091.05	(\$134,091.05)
<u>OTHER FINANCING USES:</u>			
County Assessment	\$93,324.00	\$93,323.79	\$0.21
State Assessments	\$60,302.00	\$60,302.00	\$0.00
Transfers to Capital Projects	\$200,000.00	\$200,000.00	\$0.00
Transfers to Trust-Capital Stabilization	\$500,000.00	\$500,000.00	\$0.00
Transfers to Trust-Unemployment	\$30,000.00	\$30,000.00	\$0.00
Transfer to OPEB	\$275,000.00	\$275,000.00	\$0.00
YE Transfer to Special Revenue-Ambulance	\$0.00	\$36,948.88	(\$36,948.88)
YE Transfers to Special Revenue -M W I & M Funds	<u>\$0.00</u>	<u>\$1,733.33</u>	<u>(\$1,733.33)</u>
Total Other Financing Uses	\$1,158,626.00	\$1,197,308.00	(\$38,682.00)
<u>OTHER:</u>			
Prior Fiscal Year Fund Deficits			
Appropriation Deficits			
Snow & Ice Removal	\$273,702.47	N/A	\$273,702.47
Tax Titles	\$0.00	N/A	\$0.00
Court Judgments	\$0.00	N/A	\$0.00
Over/Under Assessments	\$0.00	N/A	\$0.00
Abatements & Exemptions (Overlay Deficit)	\$0.00	N/A	\$0.00
Receivable Balance Adjustments	<u>\$0.00</u>	N/A	<u>\$0.00</u>
Total Prior Fiscal Year Deficits	\$273,702.47	N/A	\$273,702.47
TOTAL ALL EXPENDITURES	\$18,617,975.92	\$17,722,368.72	\$895,607.20

TOWN OF DIGHTON

FISCAL YEAR 2016

BUDGET ENTRIES

FISCAL YEAR 2016 CHANGES IN FUND BALANCE

Fund Balance, June 30, 2015	\$2,430,411.12
Revenues Closed to Fund Balance for FY 2016	\$18,525,144.34
Expenditures Closed to Fund Balance for FY 2016	<u>(\$17,722,368.72)</u>
Fund Balance, June 30, 2016	<u>\$3,233,186.74</u>

Fund Balance, June 30, 2015	\$2,430,411.12
Unfavorable Revenue Difference	(\$92,831.58)
Favorable Expenditure Difference	<u>\$895,607.20</u>
Fund Balance, June 30, 2016	<u>\$3,233,186.74</u>

HIGHWAY IMPROVEMENT FUNDS (230)

FY 2016

RECEIPTS

Commonwealth of Mass.	<u>\$523,767.13</u>	\$523,767.13
Total Cash Receipts		<u>(\$42,054.91)</u>
Cash Balance 7/1/15		<u>\$481,712.22</u>

DISBURSEMENTS

Roadway Resurfacing	\$453,187.95	
Off Duty Police Detail	\$16,234.27	
Engineering & R O W	\$0.00	
Additional Equipment	<u>\$12,290.00</u>	
 Total Cash Disbursements		\$481,712.22
 Less: Warrants Payable 6/30/16		<u>\$0.00</u>
		\$481,712.22
 Cash Balance 6/30/16		<u>\$0.00</u>
		<u>\$481,712.22</u>

OTHER SPECIAL REVENUE FUNDS

FY2016

RECEIPTS

ACCOUNT #

FEDERAL GRANTS:

\$0.00

\$0.00

\$0.00

STATE GRANTS:

FY04 Mema Civill Defense Grant	4060-40	(\$143.75)	
FY16 Pres Primary Elections Grants	3170-16	\$958.00	
FY14 Fire Safe Grant	3110-14	(\$3,545.98)	
FY16 Fire Safe Grant	3110-16	\$4,237.00	
FY15 HMEP Grant	3116-15	\$1,493.35	
FY15 WRAP	3117-15	\$43,192.69	
FY16 COA Formula Grant	3100-16	\$12,141.00	
FY16 MEG / LIG Grant	3120-16	\$9,054.94	
FY16 Library Planning & Design Grant	3740-16	\$10,000.00	
FY16 Arts Lottery Grant	3130-16	<u>\$4,600.00</u>	\$82,131.00

COUNTY GRANTS

Bristol County Homeland Security	3990-04	(\$81.33)	
		<u>\$0.00</u>	(\$81.33)

RECEIPTS RESERVED:

Conservation/Wetlands Filing Fees	3000-40	\$5,617.50	
Conservation Rollback Taxes:	4100-40	\$7,226.18	
Interest Earned	4100-40	\$452.10	
M W I & M Fund (Mooring Fees)	3015-40	\$500.00	
Ambulance Fees	3020-40	\$455,415.40	
Sale of Cemetery Lots	3025-40	\$550.00	
Title V Betterment Payments	3090-40	\$26,645.51	
Title V Betterment Interest Payments	3090-40	\$6,828.67	
PEG Access & Cable Related	3022-40	<u>\$144,036.45</u>	\$647,271.81

REVOLVING FUNDS:

Planning Board-Fees	3250-40	\$4,113.50	
Prime Time	3270-40	\$117,736.00	
Library-Fines	3280-40	\$2,392.86	
Library-Copies	3290-40	\$668.01	
Recreation-C44S53D	4110-40	\$1,310.00	
Recreation-C44S53D	4110-40 Interest	\$0.00	
		<u>\$0.00</u>	\$126,220.37

OTHER SPECIAL REVENUE:Gifts & Donations

Police Gifts	3345-40	\$50.00	
Fire Department-Gifts	3340-40	\$3,370.00	
RMSCU Trailer Support	3605-40	\$1,000.00	
Council on Aging-Gifts	3350-40	\$3,677.22	
Prime Time-Romero Gifts	3380-40	\$20,000.00	
Library Gifts	3390-40	\$65.00	
DPL New Library Building Gifts	3405-40 Interest	\$305.55	
Library Arts-Gifts	3410-40	\$600.00	
Tennis Court Lighting Gift	3338-40	\$500.00	
Cable-Gifts	3430-40	(\$121,333.44)	
Prime Time Gifts & Donations	3500-40	<u>\$6,742.00</u>	(\$85,023.67)

Other

Art's Council	3130-40 Interest	\$3.01	
Law Enforcement Trust	3197-40	\$13,300.00	
Orchards Affordable Housing Fund	4135-10 Interest	\$518.36	
North Wood Affordable Housing Fund	4146-40	<u>\$0.00</u>	\$13,821.37
<u>53G ACCOUNTS-OUTSIDE CONSULTANTS</u>			
Sewer-Stonegate Landing LLC 53G	3963-40	\$0.33	
Conservation-Simons Construction 53G	4066-40	\$0.07	
Conservation-Hawthorne Developement 53G	4069-40	\$1.45	
Conservation-Somerset Woods Village LLC 53G	4071-40	\$0.70	
Conservation-ISM Solar 53G	4072-40	\$8,705.68	
Conservation-Trevicos Corp 53G	4107-40	\$0.86	
Planning Board-Bushwood 53G	3210-40	\$327.55	
Planning Board-Hunter's Hill 53G	3520-40	\$6,002.44	
Planning Board-Wellington Acres 53G	3611-40	\$3,008.47	
Planning Board-Hillcrest Estates 53G	3830-40	\$1.63	
Planning Board-Zeneca Solar 53G	3871-40	\$3,001.68	
Planning Board-Elm Street Estates 53G	3955-40	\$0.11	
Planning Board-Bella Energy 53G	3973-40	\$4,805.86	
Planning Board-Knotty Pine Estates 53G	3975-40	\$2.52	
Planning Board-1209 Somerset Ave 53G	3985-40	\$2.34	
Planning Board-Spectra Energy 53G	3995-40	\$0.61	
Planning Board-Wilson Way 53G	3996-40	\$3.99	
Planning Board-Main St Solar 53G	3997-40	\$5,005.85	
Planning Board-537 Hart St 53G	3998-40	\$2,234.88	
Planning Board-ISM Williams St 53G	4001-40	\$3,002.80	
Planning Board-Hawthorne Development 53G	4015-40	\$1.03	
Planning Board-Center Street Woods 53G	4020-40	\$1.16	
Planning Board-Old Williams Estates 53G	4025-40	\$1.82	
Planning Board-ISM Solar 53G	4026-40	\$1.22	
Planning Board-Hunters Hill Silvertown 53G	4036-40	\$1.94	
Planning Board-Dighton Development LLC 53G	4049-40	\$1.27	
Planning Board-Cedar Estates 53G	4070-40	\$3.52	
Planning Board-Council Oak 2 53G	4080-40	\$4.01	
Planning Board-Williams Street Estates 53G	4090-40	\$4.78	
Board of Appeals-Arborcrest 53G	3620-40	\$4.55	
Board of Appeals-Stonegate Landing 53G	3630-40	\$0.29	
Board of Appeals-Earnest Cote 53G	3876-40	(\$1,003.12)	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40	\$3.18	
Board of Appeals-Stoney Ridge Estates 53G	3887-40	\$13,504.15	
Board of Appeals-Dighton Woods 53G	3920-40	\$4.28	
Board of Appeals-The Pines 53G	4130-40	<u>\$1,502.21</u>	<u>\$50,146.11</u>
	Total Other Special Revenues		(\$21,056.19)
<u>TRANSFERS:</u>			
Transfer from General Fund-Unused Ambulance Funds	3020-40	\$36,948.88	
Transfer from General Fund-M W I & M Fund	3015-40	<u>\$1,733.33</u>	\$38,682.21
Total Cash Receipts			<u>\$873,024.12</u>
Cash Balance 7/1/15			\$1,717,937.13
			<u>\$2,590,961.25</u>

OTHER SPECIAL REVENUE FUNDS

DISBURSEMENTS

ACCOUNT #

FEDERAL GRANTS:

\$0.00

\$0.00

STATE GRANTS:

FY16 Pres Primary Elections Grant

3170-16

\$732.30

FY15 Fire Safe Grant

3110-15

\$4,423.00

FY16 Fire Safe Grant

3110-16

\$181.20

FY16 COA Formula Grant

3100-16

\$12,141.00

FY10 MEG / LIG Grant

3120-10

\$1,608.07

FY11 MEG / LIG Grant

3120-11

\$6,444.82

FY12 MEG / LIG Grant

3120-12

\$4,281.33

FY15 Library Planning & Design Grant

3740-15

\$1,000.00

FY15 Arts Lottery Grant

3130-15

\$2,165.03

FY16 Arts Lottery Grant

3130-16

\$434.97

FY16 EMP Grant

3127-16

\$2,383.00

\$35,794.72

COUNTY GRANTS

\$0.00

\$0.00

RECEIPTS RESERVED:

Conservation/Wetlands Filing Fees

3000-40

\$33,920.46

Conservation Rollback Taxes:

4100-40

\$63,967.79

\$97,888.25

REVOLVING FUNDS:

Planning Board-Fees

3250-40

\$8,279.24

Council on Aging-Prime Time

3270-40

\$136,660.50

Library-Fines

3280-40

\$1,473.89

Library-Copies

3290-40

\$646.71

Recreation-C44S53D

4110-40

\$4,420.00

\$151,480.34

OTHER SPECIAL REVENUE:

Gifts & Donations

Fire Department-Gifts

3340-40

\$1,239.97

Hwy-Reserve-Training & Equip Gift

3182-40

\$0.00

Council on Aging-Gifts

3350-40

\$6,379.95

Council on Aging- Romero Gifts

3370-40

\$450.00

Prime Time-Romero Gifts

3380-40

\$22,328.00

Library Arts-Gifts

3410-40

\$901.29

Tennis Court Revitalization Gift

3337-40

\$3,035.69

Tennis Court Lighting Gift

3338-40

\$500.00

Historical Seg. School Gifts

3420-40

\$1,801.01

Cable Committee Gifts

3430-40

\$8,399.34

Prime Time Gifts & Donations

3500-40

\$8,340.57

\$53,375.82

Other

\$0.00

\$0.00

53G ACCOUNTS-OUTSIDE CONSULTANTS

Sewer-Stonegate Landing LLC 53G	3963-40	\$402.42	
Conservation-ISM Solar 53G	4072-40	\$8,695.99	
Planning Board-Bushwood 53G	3210-40	\$327.50	
Planning Board-Hunter's Hill 53G	3520-40	\$5,554.09	
Planning Board-Wellington Acres 53G	3611-40	\$9,067.93	
Planning Board-Hillcrest Estates 53G	3830-40	\$482.50	
Planning Board-Zeneca Solar 53G	3871-40	\$2,164.96	
Planning Board-Bella Energy 53G	3973-40	\$3,705.91	
Planning Board-Knotty Pine Estates 53G	3975-40	\$1,096.77	
Planning Board-Main St Solar 53G	3997-40	\$6,083.25	
Planning Board-537 Hart St 53G	3998-40	\$2,233.50	
Planning Board-ISM Williams St 53G	4001-40	\$264.96	
Planning Board-Center Street Woods 53G	4020-40	\$586.50	
Board of Appeals-Arborcrest 53G	3620-40	\$2,657.00	
Board of Appeals-Stonegate Landing 53G	3630-40	\$80.00	
Board of Appeals-Somerset Woods Village LLC 53G	3877-40	\$3,932.00	
Board of Appeals-Stoney Ridge Estates 53G	3887-40	\$14,591.25	
Board of Appeals-The Pines 53G	4130-40	<u>\$1,998.63</u>	<u>\$63,925.16</u>
Total Other Special Revenue			\$117,300.98

Other Financing Uses TRANSFERS:

Transfer to General Fund-Ambulance Fees	3020-40	\$406,052.46	
Transfer to General Fund-M W I & M Fund	3015-40	\$450.00	
Transfer to General Fund-Title V Funds	3090-40	<u>\$10,362.00</u>	<u>\$416,864.46</u>
Total Cash Disbursements			<u>\$819,328.75</u>
Less: Warrants Payable 6/30/16			<u>(\$5,544.74)</u>
Cash Balance 6/30/16			<u>\$813,784.01</u>
			<u>\$1,777,177.24</u>
			<u>\$2,590,961.25</u>

PROGRAM NUMBER	FUND BALANCE 7/1/2015	4135 TAXES	4580 FEDERAL	4570 STATE	4771 PERM & FINES	4630 GIFTS	4720 COUNTY	4750 PRIZES	4640 MISC	4620 EARNINGS ON INVEST.	4670 TRANSFERS IN REVENUE	TOTAL RECEIPTS	5133 SALARY	5200 LOANS OUT	5830 CONST.	5850 CAP OUTLAY	5880 TRAVEL	5900 EXPENSES	FUND BALANCE 6/30/2016
SPECIAL REVENUE FUNDS (240)																			
3590-14	\$2,700.00											\$0.00						\$0.00	\$2,700.00
3172-10	\$2,500.00											\$0.00						\$0.00	\$2,500.00
	\$4,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00
STATE GRANTS																			
3170-15	\$465.55		\$0.00	\$0.00								\$0.00						\$0.00	\$465.55
3170-16	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
	\$465.55	\$0.00	\$0.00	\$0.00								\$0.00						\$0.00	\$465.55
PUBLIC SAFETY																			
3110-14	\$3,545.98			\$3,545.98								\$3,545.98						\$0.00	\$3,545.98
3110-15	\$4,423.00			\$4,423.00								\$4,423.00						\$0.00	\$4,423.00
3110-16	\$1,453.35			\$1,453.35								\$1,453.35						\$0.00	\$1,453.35
3110-15	\$1,453.35			\$1,453.35								\$1,453.35						\$0.00	\$1,453.35
	\$6,475.68	\$0.00	\$0.00	\$6,475.68								\$6,475.68						\$0.00	\$6,475.68
HIGHWAY GRANTS																			
3117-15	\$43,192.69		\$0.00	\$43,192.69								\$43,192.69						\$0.00	\$43,192.69
	\$43,192.69	\$0.00	\$0.00	\$43,192.69								\$43,192.69						\$0.00	\$43,192.69
MEMA GRANTS																			
4080-04	\$143.75		\$0.00	\$143.75								\$143.75						\$0.00	\$143.75
	\$143.75	\$0.00	\$0.00	\$143.75								\$143.75						\$0.00	\$143.75
HUMAN SERVICES																			
3172-16	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
CULTURE & RECREATION																			
3130-15	\$2,165.03			\$2,165.03								\$2,165.03						\$0.00	\$2,165.03
3130-16	\$2,650.00		\$0.00	\$2,650.00								\$2,650.00						\$0.00	\$2,650.00
	\$4,815.03	\$0.00	\$0.00	\$4,815.03								\$4,815.03						\$0.00	\$4,815.03
COUNCIL ON AGING																			
3100-16	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
LIBRARY																			
3120-10	\$1,600.07			\$1,600.07								\$1,600.07						\$0.00	\$1,600.07
3120-11	\$5,444.52			\$5,444.52								\$5,444.52						\$0.00	\$5,444.52
3120-12	\$6,651.75			\$6,651.75								\$6,651.75						\$0.00	\$6,651.75
3120-14	\$8,957.44			\$8,957.44								\$8,957.44						\$0.00	\$8,957.44
3120-15	\$8,639.51			\$8,639.51								\$8,639.51						\$0.00	\$8,639.51
3120-16	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
3120-15	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
3120-16	\$0.00		\$0.00	\$0.00								\$0.00						\$0.00	\$0.00
	\$78,242.53	\$0.00	\$0.00	\$78,242.53								\$78,242.53						\$0.00	\$78,242.53
OTHER																			
3090-07	\$1,244.75			\$1,244.75								\$1,244.75						\$0.00	\$1,244.75
3090-12	\$8,000.00		\$0.00	\$8,000.00								\$8,000.00						\$0.00	\$8,000.00
	\$9,244.75	\$0.00	\$0.00	\$9,244.75								\$9,244.75						\$0.00	\$9,244.75
TOTAL STATE GRANTS																			
	\$9,244.75	\$0.00	\$0.00	\$9,244.75								\$9,244.75						\$0.00	\$9,244.75
COUNTY GRANTS																			
3090-04	\$81.33		\$0.00	\$81.33								\$81.33						\$0.00	\$81.33
	\$81.33	\$0.00	\$0.00	\$81.33								\$81.33						\$0.00	\$81.33
RECEIPTS RESERVED FOR APPROPRIATION																			
3000-40	\$39,749.99			\$39,749.99								\$39,749.99						\$0.00	\$39,749.99
	\$39,749.99	\$0.00	\$0.00	\$39,749.99								\$39,749.99						\$0.00	\$39,749.99
MUNICIPAL WATERWAYS IMPROVEMENT & MAINTENANCE																			
3015-40	\$5,215.04		\$0.00	\$5,215.04								\$5,215.04						\$0.00	\$5,215.04
	\$5,215.04	\$0.00	\$0.00	\$5,215.04								\$5,215.04						\$0.00	\$5,215.04
SALE OF REAL ESTATE																			
3090-40	\$247,585.53			\$247,585.53								\$247,585.53						\$0.00	\$247,585.53
3090-40	\$68,800.79			\$68,800.79								\$68,800.79						\$0.00	\$68,800.79
3090-40	\$203,398.92			\$203,398.92								\$203,398.92						\$0.00	\$203,398.92
3090-40	\$1,650.00			\$1,650.00								\$1,650.00						\$0.00	\$1,650.00
3090-40	\$144,026.46			\$144,026.46								\$144,026.46						\$0.00	\$144,026.46
4100-40	\$213,693.39		\$0.00	\$213,693.39								\$213,693.39						\$0.00	\$213,693.39
	\$244,541.57	\$7,226.18	\$0.00	\$244,541.57	\$7,226.18							\$244,541.57						\$0.00	\$244,541.57
	\$1,166,600.16	\$7,226.18	\$0.00	\$1,166,600.16	\$7,226.18							\$1,166,600.16						\$0.00	\$1,166,600.16
TOTAL RECEIPTS RESERVED FOR APPROX.																			
	\$1,166,600.16	\$7,226.18	\$0.00	\$1,166,600.16	\$7,226.18							\$1,166,600.16						\$0.00	\$1,166,600.16
RECEIPTS RESERVED FOR APPROPRIATION																			
3000-40	\$39,749.99			\$39,749.99								\$39,749.99						\$0.00	\$39,749.99
	\$39,749.99	\$0.00	\$0.00	\$39,749.99								\$39,749.99						\$0.00	\$39,749.99
AMBIANCE																			
3020-40	\$87,094.56			\$87,094.56								\$87,094.56						\$0.00	\$87,094.56
	\$87,094.56	\$0.00	\$0.00	\$87,094.56								\$87,094.56						\$0.00	\$87,094.56
MUNICIPAL WATERWAYS IMPROVEMENT & MAINTENANCE																			
3015-40	\$5,215.04		\$0.00	\$5,215.04								\$5,215.04						\$0.00	\$5,215.04
	\$5,215.04	\$0.00	\$0.00	\$5,215.04								\$5,215.04						\$0.00	\$5,215.04
SALE OF REAL ESTATE																			
3090-40	\$247,585.53			\$247,585.53								\$247,585.53						\$0.00	\$247,585.53
3090-40	\$68,800.79			\$68,800.79								\$68,800.79						\$0.00	\$68,800.79
3090-40	\$203,398.92			\$203,398.92								\$203,398.92						\$0.00	\$203,398.92
3090-40	\$1,650.00			\$1,650.00								\$1,650.00						\$0.00	\$1,650.00
3090-40	\$144,026.46			\$144,026.46								\$144,026.46						\$0.00	\$144,026.46
4100-40	\$213,693.39		\$0.00	\$213,693.39								\$213,693.39						\$0.00	\$213,693.39
	\$244,541.57	\$7,226.18	\$0.00	\$244,541.57	\$7,226.18							\$244,541.57						\$0.00	\$244,541.57
	\$1,166,600.16	\$7,226.18	\$0.00	\$1,166,600.16	\$7,226.18							\$1,166,600.16						\$0.00	\$1,166,600.16
TOTAL RECEIPTS RESERVED FOR APPROX.																			
	\$1,166,600.16	\$7,226.18	\$0.00	\$1,166,600.16	\$7,226.18							\$1,166,600.16						\$0.00	\$1,166,600.16

CPA FUND - RECEIPTS - FY 2016

Local Taxes:

CPA Surcharge:			
2014 CPA Surcharge	\$57.14		
2015 CPA Surcharge	\$2,510.18		
2016 CPA Surcharge	\$82,359.61		
CPA Tax Liens Redeemed	<u>\$94.61</u>		
			\$85,021.54

Local Receipts:

CPA Surcharge Interest	\$292.12		
Earnings on Investments	\$1,126.25		
Gifts, Grants, Donations	\$0.00		
Other Miscellaneous Revenue	<u>\$0.00</u>		
			\$1,418.37

State Receipts:

Commonwealth of Massachusetts:			
Distributions from State Trust Fund	<u>\$24,517.00</u>		
			\$24,517.00

Total Cash Receipts			\$110,956.91
Cash Balance 7/1/15			<u>\$427,268.45</u>

\$538,225.36

CPA FUND - DISBURSEMENTS - FY 2016

Fiscal Year 2016 Appropriations Expended

Professional & Technical		\$2,565.80	
Communications		\$62.10	
Dues & Subscriptions		<u>\$300.00</u>	
Total FY 2016 Appropriations Expended			\$2,927.90

Fiscal Year 2016 Projects

	Project #	Funded By	
Tennis/Basketball Facility	2	FY15 CPA Reserve \$54.2K	\$3,738.69
		Open Space Reserve \$25K	
Tennis/Basketball Facility Replacement	3	FY16 CPA Reserve \$58K	\$58,000.00
Library-Feasibility/Design Study	4	Historical Reserve \$25K	\$0.00

FY2016 Prior Year Bills		<u>\$0.00</u>	
Total FY 2016 Encumbrances & Special Articles Expended			\$61,738.69

Prior Year Appropriations/Encumbrances		<u>\$0.00</u>	
Total Prior Year Appropriations Expended			<u>\$0.00</u>

Total Cash Disbursements \$64,666.59

Less: Warrants Payable 6/30/16 (\$942.10)
\$63,724.49

Cash Balance 6/30/16 \$474,500.87

\$538,225.36

CPA FUND - RESERVES - FY 2016

	7/1/2015	RESERVES	APPROPRIATIONS	CLOSED TO UFB	6/30/2016
Fund Balance Reserved for :					
Open Space	\$29,112.52	\$11,000.00			\$40,112.52
Historic Resources	\$54,112.52	\$11,000.00	(\$25,000.00)		\$40,112.52
Community Housing	\$54,112.52	\$11,000.00			\$65,112.52
Encumbrances	\$3,738.69	\$25,000.00	(\$3,738.69)		\$25,000.00
CPA -Admin Budget					
CPA Reserve	\$0.00	\$64,000.00	(\$58,000.00)	(\$6,000.00)	\$0.00
	<u>7/1/2015</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>RESERVES-NET</u>	<u>6/30/2016</u>
Undesignated Fund Balance	\$286,192.20	\$110,956.91	\$64,666.59	\$29,261.31	\$303,221.21

CAPITAL PROJECT FUND (301)

FY 2016

POLICE/COMMUNICATIONS BUILDING PROJECT

RECEIPTS

*FY16 FREE CASH USED	<u>\$148,608.04</u>	
Total Cash Receipts		\$148,608.04
Cash Balance 7/1/15		<u>\$0.00</u>
* \$200,000 in Free Cash Transferred in -June 30th Balance returned to General Fund per STM Article		<u>\$148,608.04</u>

DISBURSEMENTS

Owners Project Manager	\$16,000.00	
Designer	\$127,088.00	
Other-Prof & Tech	\$4,741.99	
Communications	<u>\$778.05</u>	
Total Cash Disbursements		\$148,608.04
Less: Warrants Payable 6/30/16		<u>\$0.00</u>
		\$148,608.04
Cash Balance 6/30/16		<u>\$0.00</u>
		<u>\$148,608.04</u>

SEWER ENTERPRISE FUNDS (600)

FY 2016

RECEIPTS

User Fees	\$291,500.09	
Assessments	\$0.00	
Interest on Late Payments	\$439.45	
Sewer Liens Added to Taxes	\$15,186.50	
Sewer Liens In Tax Title	\$0.00	
By-Law Books	\$0.00	
Permits	\$0.00	
Drainlayers Permits	\$375.00	
Connection Fees	\$12,550.00	
Application Fees	\$900.00	
Sale of Inventory	\$0.00	
Earnings on Investments	\$1,252.05	
Miscellaneous Revenues	<u>\$0.00</u>	
Total FY16 Revenues		\$322,203.09
FY17 Revenue Received Not Yet Due	\$156.00	
Total Cash Receipts		\$322,359.09
Cash Balance 7/1/15		<u>\$544,684.49</u>
		<u>\$867,043.58</u>

DISBURSEMENTS

Salary & Wages	\$96,813.65	
Expenditures	\$123,754.07	
Capital Outlay	\$743.25	
Annual Capital Expense	\$0.00	
Indirect Costs (Transfer to General Fund)	<u>\$44,188.24</u>	
Total FY16 Cash Disbursements		\$265,499.21
Prior Year Expended in FY2016		\$25,000.00
Less: Warrants Payable 6/30/16		<u>(\$3,642.92)</u>
		\$286,856.29
Cash Balance 6/30/16		<u>\$580,187.29</u>
		<u>\$867,043.58</u>

TOWN OF DIGHTON

SEWER ENTERPRISE

FISCAL YEAR 2016

BUDGET ENTRIES

	Budget	Actual	Difference
<u>REVENUES</u>			
User Fees	\$254,235.00	\$291,500.09	\$37,265.09
Interest	\$500.00	\$439.45	(\$60.55)
Sewer Liens Added to Taxes	\$9,200.00	\$15,186.50	\$5,986.50
Sewer Liens in Tax Title	\$165.00	\$0.00	(\$165.00)
By-Law Books	\$0.00	\$0.00	\$0.00
Permits	\$0.00	\$0.00	\$0.00
Drain Layers Permits	\$200.00	\$375.00	\$175.00
Connection Fees	\$23,000.00	\$12,550.00	(\$10,450.00)
Application Fees	\$1,200.00	\$900.00	(\$300.00)
Earnings on Investments	\$1,500.00	\$1,252.05	(\$247.95)
Miscellaneous Revenues	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total Receipts	\$290,000.00	\$322,203.09	\$32,203.09

EXPENDITURES:

Sewer Budget	\$313,977.81	\$221,310.97	\$92,666.84
Prior Year Expended in FY2016	\$25,000.00	\$25,000.00	\$0.00
Transfer to General Fund-Indirect Costs	<u>\$44,188.24</u>	<u>\$44,188.24</u>	<u>\$0.00</u>
Total Budget	\$383,166.05	\$290,499.21	\$92,666.84

FUND BALANCE

Fund Balance 7/1/15	\$544,759.49
Revenues	\$322,203.09
Expenditures	<u>(\$290,499.21)</u>
Fund Balance 6/30/16	\$576,463.37

FUND BALANCE

Fund Balance 7/1/15	\$544,759.49
Encumbrances reserved in FY16	(\$25,000.00)
Favorable Revenues	\$32,203.09
Favorable Expenditures	\$92,666.84
Retained Earnings Voted ATM 6/1/15	(\$68,166.05)
Retained Earnings Voted STM	<u>\$0.00</u>
Fund Balance 6/30/16	\$576,463.37

Fund Balance 6/30/16	\$576,463.37
LESS: Fund Balance Reserved For Encumbrances	(\$13,906.08)
LESS: Fund Balance Reserved For Expenditures	<u>(\$515,237.19)</u> (Unreserved Retained Earnings voted 6/13/16)
Unreserved Retained Earnings 6/30/16	\$47,320.10

FY16 Retained Earnings Certified by the Bureau of Accounts on August 4, 2015 was \$519,759.

TRUST FUNDS

FY 2016

OPEB LIABILITY TRUST (750)

Transfers from General Fund \$300,000.00
Earnings on Investments: \$9,813.55

Total Cash Receipts \$309,813.55
Cash Balance 7/1/15 \$104,737.04
\$414,550.59

DISBURSEMENTS:

Cash Balance 6/30/16 \$0.00
\$414,550.59

\$414,550.59

NON-EXPENDABLE TRUST FUNDS (810)

RECEIPTS

Cemeteries Perpetual Care ACCOUNT CORRECTION>>>> (\$550.00)

Total Cash Receipts (\$550.00)
Cash Balance 7/1/15 \$23,106.75
\$22,556.75

DISBURSEMENTS:

Cash Balance 6/30/16 \$0.00
\$22,556.75

\$22,556.75

EXPENDABLE TRUST FUNDS (820)

RECEIPTS

ELD/DIS Taxation Fund \$311.00

Earnings on Investments:

Cemeteries Perpetual Care \$42.30
Charles Chase School Fund \$5.38
Library Founders Memorial Fund \$5.64
ELD/DIS Taxation Fund \$0.97

Total Cash Receipts \$365.29
Cash Balance 7/1/15 \$3,869.05
\$4,234.34

DISBURSEMENTS

Cemeteries-Maintenance & Care \$0.00
Charles Chase-Scholarships \$50.00
Total Cash Disbursements \$50.00
Less: Warrants Payable 6/30/16 \$0.00
Cash Balance 6/30/16 \$4,184.34

\$4,234.34

OTHER TRUST FUNDS (830)

RECEIPTS

Earnings on Investments:

Stabilization Fund \$9,405.61
Unemployment Fund \$90.08
Call Firefighters Dis. Fund \$57.00
Municipal Capital Stabilization \$3,353.62

Other Receipts:

Transfers from General Fund- to Stabilization \$0.00
Transfers from General Fund- to Unemployment \$30,000.00
Transfers from General Fund- to Municipal Capital Stabilization \$500,000.00

Total Cash Receipts \$542,906.31
Cash Balance 7/1/15 \$1,139,673.73
\$1,682,580.04

DISBURSEMENTS

Unemployment \$7,196.23
Call Firefighters Dis. Fund \$0.00
Transfers to General Fund-Stabilization \$0.00
Total Cash Disbursements \$7,196.23
Less: Warrants Payable 6/30/16 \$0.00
Cash Balance 6/30/16 \$1,675,383.81
\$1,682,580.04

FUND NUMBER	FUND BALANCE 7/1/2015	4830 CONT. & DONATIONS	4820 EARNINGS ON INVEST.	4970 TRANSFERS IN	TOTAL RECEIPTS	51XX-57XX EXPEND.	59XX TRANSFERS OUT	TOTAL EXPENDED	FUND BALANCE 6/30/2016
750	OPEB LIABILITY TRUST		\$9,813.55	\$300,000.00	\$309,813.55				\$414,550.59
810	NON-EXPENDABLE TRUST FUNDS								
7100-40	CEMETERIES PERPETUAL CARE	-\$550.00			-\$550.00			\$0.00	\$20,146.75
7110-40	CHARLES CHASE SCHOOL FUND				\$0.00			\$0.00	\$1,000.00
7120-40	LIBRARY FOUNDERS MEMORIAL FUND				\$0.00			\$0.00	\$1,410.00
	TOTAL NON-EXPENDABLE TRUST FUNDS	-\$550.00	\$0.00	\$0.00	-\$550.00	\$0.00	\$0.00	\$0.00	\$22,556.75
820	EXPENDABLE TRUST FUNDS								
7400-40	CEMETERIES PERPETUAL CARE		\$42.30		\$42.30			\$0.00	\$502.02
7410-40	CHARLES CHASE SCHOOL FUND		\$5.38		\$5.38	\$50.00		\$50.00	\$1,640.90
7420-40	LIBRARY FOUNDERS MEMORIAL FUND		\$5.64		\$5.64			\$0.00	\$1,405.33
7440-40	ELD/DIS TAXATION FUND	\$311.00	\$0.97		\$311.97	\$0.00		\$0.00	\$636.09
	TOTAL EXPENDABLE TRUST FUNDS	\$311.00	\$54.29	\$0.00	\$365.29	\$50.00	\$0.00	\$50.00	\$4,184.34
830	OTHER TRUST FUNDS								
7700-40	STABILIZATION		\$9,405.61		\$9,405.61			\$0.00	\$1,110,368.28
7710-40	UNEMPLOYMENT		\$90.08	\$30,000.00	\$30,090.08	\$7,196.23		\$7,196.23	\$48,060.55
7720-40	CALL FIREFIGHTERS DIS. FUND		\$57.00		\$57.00			\$0.00	\$13,601.36
7730-40	MUNICIPAL CAPITAL STABILIZATION FUND		\$3,353.62	\$500,000.00	\$503,353.62			\$0.00	\$503,353.62
	TOTAL OTHER TRUST FUNDS	\$0.00	\$12,906.31	\$530,000.00	\$542,906.31	\$7,196.23	\$0.00	\$7,196.23	\$1,675,383.81

AGENCY FUNDS (890)

FY 2016

RECEIPTS

Federal Withholding Tax	\$490,003.83	
Medicare Withholding Tax	\$56,795.27	
State Withholding Tax	\$193,208.23	
County Retirement Withholdings	\$293,335.70	
Group Insurance Withholdings	\$241,689.57	
Dental Ins. Withholdings	\$28,787.56	
Unified-Concord Life Insurance Withholdings	\$2,654.40	
Colonial -Universal Life Insurance Withholdings	\$8,750.30	
AFLAC Withholdings	\$15,869.02	
American Heritage-All State Insurance Withholdings	\$2,154.98	
Union Dues-Highway	\$2,647.20	
Union Dues-Clerical	\$7,524.00	
Union Dues-Police	\$5,796.00	
Union Dues-Fire	\$7,980.00	
Miscellaneous Deductions	\$14,575.00	
Deferred Compensation Withholdings	\$86,347.14	
Obra Withholdings	\$33,400.78	
Comm. of Mass.-FID Licenses	\$12,762.50	
DWD Tax Revenue	\$1,124,139.57	
DED Tax Revenue	\$96,578.99	
NDFD Tax Revenue	\$127,527.09	
Group Insurance Receipts Payable	\$167,283.05	
Off Duty Work Detail-Police	\$321,383.94	
Off Duty Work Detail-Fire	\$23,520.00	
GATRA Passes	\$1,950.00	
Unclaimed Items-Tailings	\$188.16	
Unclaimed Items	\$0.00	
Performance Bonds-Earnings on Investments	\$345.75	
Performance Bonds Received/Refunded	<u>\$60,000.00</u>	
Total Cash Receipts		\$3,427,198.03
Cash Balance 7/1/15		<u>\$363,456.40</u>
		<u>\$3,790,654.43</u>

DISBURSEMENTS

Federal Withholding Tax	\$490,003.83	
Medicare Withholding Tax	\$56,795.27	
State Withholding Tax	\$193,208.23	
County Retirement Withholdings	\$293,335.70	
Group Insurance Withholdings	\$245,021.40	
Dental Ins. Withholdings	\$27,804.33	
Unified-Concord Life Insurance Withholdings	\$2,654.40	
Colonial -Universal Life Insurance Withholdings	\$8,750.30	
AFLAC Withholdings	\$15,697.16	
American Heritage-All State Insurance Withholdings	\$2,113.80	
Union Dues-Highway	\$2,646.00	
Union Dues-Clerical	\$7,524.00	
Union Dues-Police	\$5,808.00	
Union Dues-Fire	\$7,940.00	
Miscellaneous Deductions	\$14,575.00	
Deferred Compensation Withholdings	\$86,347.14	
Obra Withholdings	\$33,400.78	
DWD Tax Revenue	\$1,124,139.57	
DED Tax Revenue	\$96,578.99	
NDFD Tax Revenue	\$127,527.09	
Comm. of Mass.-FID Licenses	\$12,762.50	
Off Duty Work Detail-Police	\$328,424.77	
Off Duty Work Detail-Fire	\$22,932.00	
Group Insurance Receipts Payable	\$161,978.14	
GATRA Passes	\$1,600.00	
Unclaimed Items-Tailings	\$0.00	
Unclaimed Items	\$0.00	
Performance Bonds	<u>\$0.00</u>	
Total Cash Disbursements		\$3,369,568.40
Less: Warrants Payable 6/30/16		<u>(\$4,054.03)</u>
		\$3,365,514.37
Cash Balance 6/30/16		<u>\$425,140.06</u>
		<u>\$3,790,654.43</u>

FUND NUMBER	AGENCY FUNDS (890)	FUND BALANCE 7/1/2015	RECEIPTS IN	EARNINGS ON INVEST.	RECLASSIFY TO PROJECT	REFUNDS	TOTAL RECEIPTS	DISBURSE. OUT	ADJUST/ CORRECTIONS	TOTAL EXPENDED	FUND BALANCE 6/30/2016
	PAYROLL WITHHOLDINGS										
8000-40	FEDERAL WITHHOLDINGS	\$0.00	\$490,003.83				\$490,003.83	\$490,003.83		\$490,003.83	\$0.00
8010-40	MEDICARE WITHHOLDINGS	\$0.00	\$56,795.27				\$56,795.27	\$56,795.27		\$56,795.27	\$0.00
8020-40	STATE WITHHOLDINGS	\$0.00	\$193,208.23				\$193,208.23	\$193,208.23		\$193,208.23	\$0.00
8030-40	COUNTY RETIREMENT WITHHOLDINGS	\$0.00	\$293,335.70				\$293,335.70	\$293,335.70		\$293,335.70	\$0.00
8040-40	GROUP INSURANCE WITHHOLDINGS	\$31,279.41	\$241,689.57				\$241,689.57	\$245,021.40		\$245,021.40	\$27,947.58
8045-40	DENTAL INSURANCE WITHHOLDINGS	\$2,718.50	\$28,787.56				\$28,787.56	\$27,804.33		\$27,804.33	\$3,701.73
8050-40	UNIFIED-CONCORD LIFE INSURANCE WITHHOLDINGS	\$131.52	\$2,654.40				\$2,654.40	\$2,654.40		\$2,654.40	\$131.52
8055-40	COLONIAL-UNIVERSAL LIFE INSURANCE WITHHOLDINGS	\$165.15	\$8,750.30				\$8,750.30	\$8,750.30		\$8,750.30	\$165.15
8060-40	AFLAC DISABILITY INSURANCE WITHHOLDINGS	\$633.78	\$15,869.02				\$15,869.02	\$15,697.16		\$15,697.16	\$805.64
8065-40	AMERICAN HERITAGE-ALL STATE INSURANCE	\$191.75	\$2,154.98				\$2,154.98	\$2,113.80		\$2,113.80	\$232.93
8070-40	HIGHWAY UNION DUES WITHHOLDINGS	\$103.16	\$2,647.20				\$2,647.20	\$2,646.00		\$2,646.00	\$104.36
8075-40	CLERICAL UNION DUES WITHHOLDINGS	\$156.75	\$7,524.00				\$7,524.00	\$7,524.00		\$7,524.00	\$156.75
8080-40	POLICE UNION DUES WITHHOLDINGS	\$108.00	\$5,796.00				\$5,796.00	\$5,808.00		\$5,808.00	\$96.00
8090-40	FIRE UNION DUES WITHHOLDINGS	\$120.00	\$7,980.00				\$7,980.00	\$7,940.00		\$7,940.00	\$160.00
8120/50/60-40	MISCELLANEOUS WITHHOLDINGS	\$0.00	\$14,575.00				\$14,575.00	\$14,575.00		\$14,575.00	\$0.00
8130-40	DEFERRED COMPENSATION WITHHOLDINGS	\$0.00	\$86,347.14				\$86,347.14	\$86,347.14		\$86,347.14	\$0.00
8140-40	OBRA WITHHOLDINGS	\$0.00	\$33,400.78	\$0.00	\$0.00	\$0.00	\$33,400.78	\$33,400.78	\$0.00	\$33,400.78	\$0.00
		\$35,608.02	\$1,491,518.98	\$0.00	\$0.00	\$0.00	\$1,491,518.98	\$1,493,625.34	\$0.00	\$1,493,625.34	\$33,501.66
	DUE TO OTHER GOVERNMENTS										
8410-40	POLICE FID CARDS	\$7,447.50	\$12,762.50				\$12,762.50	\$12,762.50		\$12,762.50	\$7,447.50
8230-40	DWD TAX REVENUE	\$0.00	\$1,124,139.57				\$1,124,139.57	\$1,124,139.57		\$1,124,139.57	\$0.00
8240-40	DED TAX REVENUE	\$0.00	\$96,578.99				\$96,578.99	\$96,578.99		\$96,578.99	\$0.00
8240-40	NDFD TAX REVENUE	\$0.00	\$127,527.09	\$0.00	\$0.00	\$0.00	\$127,527.09	\$127,527.09	\$0.00	\$127,527.09	\$0.00
		\$7,447.50	\$1,361,008.15	\$0.00	\$0.00	\$0.00	\$1,361,008.15	\$1,361,008.15	\$0.00	\$1,361,008.15	\$7,447.50
	OTHER LIABILITIES										
8600-40	OFF DUTY WORK DETAIL-POLICE	-\$3,879.17	\$321,383.94				\$321,383.94	\$328,424.77		\$328,424.77	-\$10,920.00
8610-40	OFF DUTY WORK DETAIL-FIRE	\$681.00	\$23,520.00				\$23,520.00	\$22,932.00		\$22,932.00	\$1,269.00
8630-40	OFF DUTY WORK DETAIL-OTHER	\$0.00	\$0.00				\$0.00	\$0.00		\$0.00	\$0.00
8700-40	GROUP INSURANCE RECEIPTS PAYABLE	\$26,262.13	\$167,283.05				\$167,283.05	\$161,978.14		\$161,978.14	\$31,567.04
8705-40	GATRA PASSES	\$185.00	\$1,950.00				\$1,950.00	\$1,600.00		\$1,600.00	\$535.00
8790-40	PERFORMANCE BOND-SHAN LEE ESTATES	\$1,792.93	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.00		\$0.00	\$1,793.83
8900-40	PERFORMANCE BOND-ANDREWS FARM	\$5,151.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$0.00		\$0.00	\$5,154.18
8910-40	PERFORMANCE BOND-HILL CREST ESTATES	\$26,084.35	\$13.08	\$13.08	\$13.08	\$13.08	\$13.08	\$0.00		\$0.00	\$26,097.43
8913-40	PERFORMANCE BOND-BIRCHWOOD ESTATES	\$35,043.63	\$17.58	\$17.58	\$17.58	\$17.58	\$17.58	\$0.00		\$0.00	\$35,061.21
8914-40	MAINT. BOND-HUNTERS HILL HOMEOWNERS T	\$72,770.57	\$182.64	\$182.64	\$182.64	\$182.64	\$182.64	\$0.00		\$0.00	\$72,953.21
8916-40	PERFORMANCE BOND-PALMER RIVER DEV.	\$156,071.58	\$77.19	\$77.19	\$77.19	\$77.19	\$77.19	\$0.00		\$0.00	\$156,148.77
8917-40	BORREGO SOLAR DECOMMISSION. DEPOSIT	\$0.00	\$50,000.00	\$40.31	\$40.31	\$40.31	\$50,040.31	\$0.00		\$0.00	\$50,040.31
8918-40	ISM SOLAR DECOMMISSIONING DEPOSIT	\$0.00	\$10,000.00	\$11.46	\$11.46	\$11.46	\$10,011.46	\$0.00		\$0.00	\$10,011.46
		\$320,163.61	\$574,136.99	\$345.75	\$0.00	\$0.00	\$574,482.74	\$514,934.91	\$0.00	\$514,934.91	\$379,711.44
	UNCLAIMED ITEMS										
8800-40	UNCLAIMED ITEMS-TAILINGS	\$237.27	\$188.16				\$188.16	\$0.00		\$0.00	\$425.43
	TOTAL AGENCY FUNDS	\$363,456.40	\$3,426,852.28	\$345.75	\$0.00	\$0.00	\$3,427,198.03	\$3,369,568.40	\$0.00	\$3,369,568.40	\$421,086.03

TOWN OF DIGHTON

MUNICIPAL INDEBTEDNESS ANALYSIS

06/30/16

Date	Loan	Percent	Outstanding 7/1/2015	Paid Principal FY 2016	Borrowed FY 2016	Outstanding 6/30/2016
<u>INSIDE DEBT LIMIT</u>						
<u>OUTSIDE DEBT LIMIT</u>						
May, 2013	Title V	0.00%	\$59,902.00	\$3,328.00	\$0.00	\$56,574.00
Apr. 2001	Title V	0.00%	\$35,170.00	\$7,034.00	\$0.00	\$28,136.00
			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals			\$95,072.00	\$10,362.00	\$0.00	\$84,710.00
<u>LEASES PAYABLE</u>						
May, 2013 5 years thru 5/2017	Ambulance		\$98,900.08	\$48,590.46	\$0.00	\$50,309.62
October, 2008 10 years thru 10/2018 , Plus Down Payment	Rescue Pumper		<u>\$193,337.21</u>	<u>\$45,869.47</u>	<u>\$0.00</u>	<u>\$147,467.74</u>
Totals			\$292,237.29	\$94,459.93	\$0.00	\$197,777.36
<u>OTHER LONG TERM OBLIGATIONS</u>						
			Outstanding 7/1/2015	Liability Addition	Liability Reduction	Outstanding 6/30/2016
Accrued Compensated Absences: General Fund			\$319,596.35	\$11,616.44		\$331,212.79
Landfill Post-Closure Care Costs 30 years thru 2031			<u>\$183,714.00</u>		<u>\$1,350.00</u>	<u>\$182,364.00</u>
Totals			\$503,310.35	\$11,616.44	\$1,350.00	\$513,576.79
Accrued Compensated Absences: Sewer Enterprise			\$6,443.71	\$547.87		\$6,991.58