TOWN OF DIGHTON
STABILIZATION and OPEB HISTORIES

| | | | | | | STABILIZATION |
|---|---|---|---|---|---|---|
| | BEGINNING | INTEREST | TRANSFERS | TRANSFERS | END | #830-340-000-3400-7700-40 |
| | BALANCE | EARNED | IN | OUT | BALANCE | COMMENTS |
| 7/1/2000 | $170,916.84 | | | | $170,916.84 | |
| STM 2-8-01 | $170,916.84 | | $77,874.00 | | $248,790.84 | #19 Additional Lottery |
| STM 2-8-01 | $248,790.84 | | $173,263.60 | | $422,054.44 | #19 Free Cash |
| FY01 | $422,054.44 | $13,244.70 | | | $435,299.14 | |
| STM 2-25-02 | $435,299.14 | | $46,239.00 | | $481,538.14 | #18 Additional Lottery |
| | $481,538.14 | | $29,154.08 | | $510,692.22 | #18 Free Cash |
| FY02 | $510,692.22 | $11,535.42 | | | $522,227.64 | |
| STM 11-14-02 | $522,227.64 | | $300,777.56 | | $823,005.20 | #9 Free Cash |
| FY03 | $823,005.20 | $9,711.19 | | | $832,716.39 | |
| ATM 6-9-03 | $832,716.39 | | | $150,000.00 | $682,716.39 | #27 To reduce taxes |
| STM 12-1-03 | $682,716.39 | | $360,357.22 | | $1,043,073.61 | #18 Free Cash |
| FY04 | $1,043,073.61 | $9,223.66 | | | $1,052,297.27 | |
| ATM 6-7-04 | $1,052,297.27 | | | $160,000.00 | $892,297.27 | #22 To reduce taxes |
| FY05 | $892,297.27 | $19,210.89 | | | $911,508.16 | |
| ATM 6-6-05 | $911,508.16 | | | $100,000.00 | $811,508.16 | #22 To reduce taxes |
| STM 11-3-05 | $811,508.16 | | $45,585.10 | | $857,093.26 | #19 Free Cash |
| STM 5-3-06 | $857,093.26 | | | $100,000.00 | $757,093.26 | #2 Medical Expenses - Spec. Article |
| STM 5-3-06 | $757,093.26 | | | $3,330.54 | $753,762.72 | #3 Accountant- recoup buyback funding |
| FY06 | $753,762.72 | $35,083.78 | | | $788,846.50 | |
| FY07 | $788,846.50 | $42,801.38 | | | $831,647.88 | |
| ATM 6-4-07 | $831,647.88 | | | $150,000.00 | $681,647.88 | #23 Addition on North end Fire Station |
| STM 11-5-07 | $681,647.88 | | | $18,504.58 | $663,143.30 | #14 Building Upgrades Sp. Article |
| STM 11-5-07 | $663,143.30 | | $72,772.72 | | $735,916.02 | #15 To close Med Exp- Sp Article |
| STM 11-5-07 | $735,916.02 | | $200,000.00 | | $935,916.02 | #16 To close Library Building fund (created using Free Cash) |
| STM 11-5-07 | $935,916.02 | | | $25,000.00 | $910,916.02 | #19 To pay Insurance Settlement |
| STM 12-3-07 | $910,916.02 | | | $200,000.00 | $710,916.02 | #3 To reduce taxes |
| FY08 | $710,916.02 | $32,566.82 | | | $743,482.84 | |
| ATM 5-27-08 | $743,482.84 | | | $75,000.00 | $668,482.84 | #16 To reduce taxes |
| FY09 | $668,482.84 | $18,808.31 | | | $687,291.15 | |
| STM 11-24-09 | $687,291.15 | | $54,855.00 | | $742,146.15 | #8 Free Cash |
| STM 11-24-09 | $742,146.15 | | $45,145.00 | | $787,291.15 | #9 "Up to $45,145.00 determined through the recap process |
| FY10 Interest | $787,291.15 | $7,659.59 | | | $794,950.74 | 6 months interest earned on CD |
| STM 11-23-10 | $794,950.74 | | $155,000.00 | | $949,950.74 | #27 Free Cash |
| FY11 Interest | $949,950.74 | $6,373.12 | | | $956,323.86 | |
| FY12 Interest | $956,323.86 | $3,323.12 | | | $959,646.98 | |
| FY13 Interest | $959,646.98 | $3,602.68 | | | $963,249.66 | |
| ATM 6-4-13 | $963,249.66 | | | $69,500.00 | $893,749.66 | #23 Master Plan |
| STM 10-29-13 | $893,749.66 | | $100,000.00 | | $993,749.66 | #5 Free cash |
| FY14 Interest | $993,749.66 | $4,210.92 | | | $997,960.58 | |
| STM 10-28-14 | $997,960.58 | | $100,000.00 | | $1,097,960.58 | #43 Free Cash |
| FY15 Interest | $1,097,960.58 | $3,002.09 | | | $1,100,962.67 | |
| FY16 Interest | $1,100,962.67 | $9,405.61 | | | $1,110,368.28 | |
| FY17 Interest | $1,110,368.28 | $6,721.53 | | | $1,117,089.81 | |
| STM 10-27-16 | $1,117,089.81 | | $200,000.00 | | $1,317,089.81 | #15 Free Cash |
| FY18 Interest | $1,317,089.81 | $12,259.93 | | | $1,329,349.74 | |
| STM 10/26/17 | $1,329,349.74 | | $200,000.00 | | $1,529,349.74 | #40 Free Cash |
| | $1,529,349.74 | | | | $1,529,349.74 | |
| | $1,529,349.74 | | | | $1,529,349.74 | |
| | | | | | | |
| | JULY. 2000 | INTEREST | TRANSFERS | TRANSFERS | 4/30/2018 | |
| | BEG BAL | EARNED | IN | OUT | BALANCE | |
| | $170,916.84 | $248,744.74 | $2,161,023.28 | $1,051,335.12 | $1,529,349.74 | |

| | | | | | | MUNICIPAL CAPITAL STABILIZATION |
|---|---|---|---|---|---|---|
| | BEGINNING | INTEREST | TRANSFERS | TRANSFERS | END | #830-340-000-3400-7730-40 |
| | BALANCE | EARNED | IN | OUT | BALANCE | COMMENTS |
| STM 9-21-15 | $0.00 | | $500,000.00 | | $500,000.00 | #16 Free Cash |
| FY16 Interest | $500,000.00 | $3,353.62 | | | $503,353.62 | |
| FY17 Interest | $503,353.62 | $6,455.13 | | | $509,808.75 | |
| STM 10-27-16 | $509,808.75 | | $400,000.00 | | $909,808.75 | #16 Free Cash |
| FY18 Interest | $909,808.75 | $11,002.39 | | | $920,811.14 | |
| STM 10/26/17 | $920,811.14 | | $200,000.00 | | $1,120,811.14 | #41 Free Cash |
| | $1,120,811.14 | | | | $1,120,811.14 | |
| | 9/21/15 | INTEREST | TRANSFERS | TRANSFERS | 4/30/2018 | |
| | BEG BAL | EARNED | IN | OUT | BALANCE | |
| | 0 | $20,811.14 | $1,100,000.00 | $0.00 | $1,120,811.14 | |

A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund.

| | | | | | | OPEB LIABILITY TRUST |
|---|---|---|---|---|---|---|
| | BEGINNING | INTEREST | TRANSFERS | TRANSFERS | END | #750-340-000-3400-7500-40 |
| | BALANCE | EARNED | IN | OUT | BALANCE | COMMENTS |
| STM 10/29/13 | $0.00 | | $25,000.00 | | $25,000.00 | #15 Free Cash |
| FY14 Interest | $25,000.00 | $599.62 | | | $25,599.62 | |
| ATM 6/2/14 | $25,599.62 | | $25,000.00 | | $50,599.62 | #5 Budget Transfer-Raise & Appropriate |
| STM 10/28/14 | $50,599.62 | | $50,000.00 | | $100,599.62 | #28 Free Cash |
| FY15 Interest | $100,599.62 | $4,137.42 | | | $104,737.04 | |
| ATM 6/1/15 | $104,737.04 | | $25,000.00 | | $129,737.04 | #5 Budget Transfer-Raise & Appropriate |
| STM 9/21/15 | $129,737.04 | | $275,000.00 | | $404,737.04 | #6 Free Cash |
| FY16 Interest | $404,737.04 | $9,813.55 | | | $414,550.59 | |
| ATM 6/13/16 | $414,550.59 | | $25,000.00 | | $439,550.59 | #8 Budget Transfer-Raise & Appropriate |
| FY17 Interest | $439,550.59 | $19,607.72 | | | $459,158.31 | |
| STM 10/27/16 | $459,158.31 | | $150,000.00 | | $609,158.31 | #10 Free Cash |
| ATM 6/5/17 | $609,158.31 | | $35,000.00 | | $644,158.31 | #5 Budget Transfer-Raise & Appropriate |
| FY18 Interest | $644,158.31 | $8,948.57 | | | $653,106.88 | |
| STM 10/26/17 | $653,106.88 | | $150,000.00 | | $803,106.88 | #27 Free Cash |
| | $803,106.88 | | | | $803,106.88 | |
| | 10/29/13 | INTEREST | TRANSFERS | TRANSFERS | 4/30/2018 | |
| | BEG BAL | EARNED | IN | OUT | BALANCE | |
| | $0.00 | $43,106.88 | $760,000.00 | $0.00 | $803,106.88 | |

A fund designed to accumulate amounts for Other Post-Employment Benefits (OPEB), which refer to benefits other than pensions that employees receive after they retire, by far the most significant is health insurance. Similar to an employee's pension benefits, OPEB are earned during the employee's active working career, but are not actually paid until after the employee retires.