

## 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	\$16,457.26			\$1,333,547.07	
STM 10/26/17	\$1,333,547.07		\$200,000.00		\$1,533,547.07	#40 Free Cash
FY19 Interest	\$1,533,547.07	\$18,926.36			\$1,552,473.43	
STM 10/15/18	\$1,552,473.43			\$150,000.00	\$1,402,473.43	#11 Engineering, grading repaving Town Hall Campus
	JULY. 2000	INTEREST	TRANSFERS	TRANSFERS	4/30/2019	
	BEG BAL	EARNED	IN	OUT	BALANCE	
	\$170,916.84	\$271,868.43	\$2,161,023.28	\$1,201,335.12	\$1,402,473.43	
	BEGINNING	INTEREST	TRANSFERS	TRANSFERS	END	MUNICIPAL CAPITAL STABILIZATION
	BALANCE	EARNED	IN	OUT	BALANCE	#830-340-000-3400-7730-40
						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	\$14,078.47			\$923,887.22	
STM 10/26/17	\$923,887.22		\$200,000.00		\$1,123,887.22	#41 Free Cash
FY19 Interest	\$1,123,887.22	\$13,870.54			\$1,137,757.76	
ATM 6-4-18	\$1,137,757.76			\$70,000.00	\$1,067,757.76	#22-Fire Chief Vehicle
STM 8-21-18	\$1,067,757.76			\$204,000.00	\$863,757.76	#1-Portion of 6 Modular Classroom Costs
	9/21/15	INTEREST	TRANSFERS	TRANSFERS	4/30/2019	
	BEG BAL	EARNED	IN	OUT	BALANCE	
	0	\$37,757.76	\$1,100,000.00	\$274,000.00	\$863,757.76	
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.						
	BEGINNING	INTEREST	TRANSFERS	TRANSFERS	END	OPEB LIABILITY TRUST
	BALANCE	EARNED	IN	OUT	BALANCE	#750-340-000-3400-7500-40
						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	\$62,169.61			\$706,327.92	
STM 10/26/17	\$706,327.92		\$150,000.00		\$856,327.92	#27 Free Cash
FY19 Interest	\$856,327.92	\$28,436.64			\$884,764.56	
ATM6/4/18	\$884,764.56		\$35,000.00		\$919,764.56	
STM 10/15/18	\$919,764.56		\$150,000.00		\$1,069,764.56	#20 Free Cash
	10/29/13	INTEREST	TRANSFERS	TRANSFERS	4/30/2019	
	BEG BAL	EARNED	IN	OUT	BALANCE	
	\$0.00	\$124,764.56	\$945,000.00	\$0.00	\$1,069,764.56	
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.						