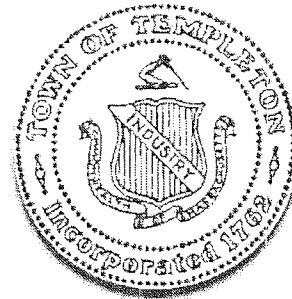


MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: Board of Selectmen
 FROM: Carter Terenzini, Town Administrator
 RE: Second Quarter Financial
 DATE: January 19, 2017
 CC: K. Myers, K. Pontbriand, L. Royer



The first portion of the report covers a review of the trends in revenues and expenses and any items of concerns we need you to be aware of and any news to report from the Accountant. Please remember all amounts are cash amounts and do not reflect accruals or encumbrances. On the expense side, wherever rates of expenditure are greater than how far we have progressed into the fiscal year, we will provide you with an explanation of what may have caused any significant variance to occur or concerns of any shortfalls.

Q2 Expense Watch Items:

1. Town Counsel Expense – On the high side will need to watch and might need a transfer at the ATM to cover expenses
2. Fire/EMS Dept Expenses – Department will need to watch spending to make sure they stay on budget
3. Inspection Services Pay – under budgeted and will need to transfer funds at the ATM
4. Dispatcher Wages – 911 Grant will affect this...will have a full report on this in the third quarter.
5. Solid Waste Disposal expense – Trash disposal has increased and this account will be short \$1450.00. This is a newly identified potential shortfall. Well Monitoring may have a balance of \$1415.00 that could be transferred to the Solid Waste Disposal expense.
6. Long Term Debt Principal/Interest – may need further adjustment
7. Unemployment – under budgeted...Awaiting rate recalculation to provide some relief, but will not have this for another month or so. We expect to request a transfer from the Advisory Committee reserve in March shortfall that can't wait until ATM
8. Group Insurance – the shortage for this account seems to be narrowing and could potentially be even by the end of the year.

Q2 Expense Concern:

Snow & Ice: Remained concern that this account will need additional funds to make it this fiscal year.

Group Insurance: The gap in this line item seems to be narrowing, however this will still need to be watched closely to make sure a transfer is not needed at the ATM.

Q2 Revenue Trends & Concerns:

As an FYI; because revenues are a credit to our accounts the Vadar system actually runs them in the negative. That said, we have no notes on trends or concerns at this time.

Q2 Accountant:

The auditors came mid December to complete the audits for FY 13 and FY 14. The final reports for those audits along with the FY 15 and FY 16 audits will all be released at the same time once they are all completed. The DOR wants to have a total picture of the town's finances at the end of FY 16 and the auditors, Carter and I felt it best to release them all at once, because the DOR is really looking at the summation of all four years. Once they are completed there will be an exit conference for all four years and details of all findings will be discussed in a public meeting.

Assessing Unit:

Q2 Assessor:

The Assessor office continues to run efficiently. Much has been accomplished in this 2nd quarter. This time of year work in our office is mainly focused on preparing for the Actual Tax bills. Many numbers will be presented to you so bear with me...

The Tax Classification Hearing was held with the Board of Selectmen on November 14th, with the Board of Selectmen approving a single tax rate. The Tax Rate Recap sheet was submitted to and approved by the Department of Revenue on November 22, 2016. The FY17 Tax rate is \$16.12. This figure decreased by .35 cents from last year's rate of \$16.47. House values went up roughly 7% across the board. Assessed property values in town increased \$41,079,690.00 from last year bringing the Total assessed Property Values in town to \$597,739,137.00.

Third quarter tax bills were mailed out the week of December 12 to all homeowners and are due on February 1st. 4th quarter tax bills will be mailed in the middle of March and will be due May 1st. A reminder to residents that we are still taking exemption applications until March 31st.

For Actual Billing (3rd & 4th Quarter Tax bills) A total of \$4,934,655.67 was committed in RE Tax. \$96,327.95 was committed in Personal Property Tax. \$78,512.64 was committed to tax bills for Community Preservation.

The usual sewer betterments and Title v Loan payments were assessed to the tax bills. In addition, 4 Water Liens (\$1,014.80), 9 Electric Liens (\$12,214.85) and 101 Sewer Liens (\$93,306.06) were placed on the Actual Bills. We also continue to process Sewer Betterment and Title V payoffs.

In lieu of Tax bills were sent out to the City of Gardner (\$1,600.71) and Templeton Housing Authority (\$2,377.32).

The solar farm on Farnsworth Road was billed for their 1st payment for their pilot for FY17. This is a 20 year payment agreement. This pilot payment gradually increases each year.

All of this has been committed over to the Collector/Treasurer office for collection January 1, 2017.

An additional MV Commitment was processed in November (\$ 22,876.17). We have received an email from the DMV with 2017 MV tentative commitment dates and are waiting for the January commitment to be processed. This is the biggest commitment for FY17. (usually over \$800,000.00)

Worked with the auditors proving figures and getting the necessary paperwork ready for the audits. Everything in our office continues to move forward. Help out accountant with some paperwork and additional items needed with the audit.

New hours have been implemented in town hall. All offices in the building are open uniform hours 7:30 am to 4:30 p.m. and Monday evenings 5:30 p.m. to 7:30 p.m. In addition I am in the office at 7 a.m. each day to complete my 40 salaried hours.

Treasure/Collector unit:

Q2: Treasurer/Collector

As of December 31, 2016 the general fund accounts are approximately \$3,410,769.35. Approximately, \$1.2 million is still tied up in the "OLD VENDOR ACCOUNT". The cash will be held in this account pending advisement from the auditing firm as to where this cash needs to be allocated, since the cash transfers between checking accounts have not been done accurately over the past four years and there will be large cash transfers between checking accounts once all the audits are completed to bring the balances of the checking accounts in line with the General Ledger. The outstanding check list of checks prior to 12/31/2015 from this account is under \$30,000 and the accountant is researching some of the items that we believe should have been voided as they were a duplicate payment. Once the research is completed on this list...we will follow the State Treasurer's office procedures for unclaimed property.

We have roughly collected \$4,934,655 for real estate commitments through Q2, December 31, 2016.

With respect to delinquent taxes:

FY '15 \$23,735 29 parcels

FY '16 \$145,557 137 parcels

We are preparing to advertise the FY '15 commitment in the Gardner News prior to the end of February. The cost will be approximately \$800. Anyone who remains on the list after the deadline will be moved into Tax Title at a cost of \$75/parcel. Once these are out we will send a second demand notice to the FY '16 delinquencies in an effort to shorten the list and therefore lower the anticipated \$3500 +/- advertising costs. The shortage of funding has prevented the advertising of the FY '16 delinquencies and needs to be addressed in the FY '18 budget.

Note	Account Number	Description	Budget	Spent	Remaining	2nd Qtr %	% Used
	1000-122-100-51-5110-0000	SELCMENS OFFICE SALARIES	54,158.00	-24,356.48	29,801.52	50%	44.97
	1000-122-100-51-5180-0000	SALARY/WAGE ADJ ACCOUNT	0.00	0.00	0.00	50%	0.00
	1000-122-100-54-5420-0000	SELECTMEN OFFICE EXPENSES	15,000.00	-6,223.81	8,776.19	50%	41.49
	1000-123-100-51-5110-0000	TOWN ADMINISTRATOR SALARY	74,500.00	-22,500.00	52,000.00	50%	30.20
	1000-130-100-54-5420-0000	ADVISORY BOARD EXPENSES	400.00	-236.76	163.24	50%	59.19
	1000-132-100-57-5780-0000	RESERVE FUND	50,000.00	0.00	50,000.00	50%	0.00
	1000-135-100-51-5110-0000	TOWN ACCOUNTANT SALARY	68,142.00	-32,760.00	35,382.00	50%	48.08
	1000-135-100-51-5190-0000	TOWN ACCOUNTANT CERTIFICATION	0.00	0.00	0.00	50%	0.00
	1000-135-100-53-5300-0000	TOWN ACCOUNTANT-SOFTWARE SUPPORT	15,325.00	-15,317.50	7.50	50%	99.95
	1000-135-100-53-5301-0000	TOWN ACCOUNTANT-AUDIT EXPENSES	28,000.00	0.00	28,000.00	50%	0.00
	1000-135-100-54-5420-0000	TOWN ACCOUNTANT-EXPENSE	2,175.00	-388.83	1,786.17	50%	17.88
	1000-141-100-51-5110-0000	DEPUTY ASSESSORS SALARY	58,012.00	-27,890.00	30,122.00	50%	48.08
	1000-141-100-51-5111-0000	ASSESSORS SALARY	0.00	0.00	0.00	50%	0.00
	1000-141-100-51-5115-0000	ADM ASSESSORS ASSISTANT	14,349.00	-6,600.99	7,748.01	50%	46.00
	1000-141-100-53-5302-0000	ASSESSORS MAPPING	4,500.00	-2,750.00	1,750.00	50%	61.11
	1000-141-100-54-5420-0000	ASSESSORS OFFICE EXPENSE	7,760.00	-6,182.58	1,577.42	50%	79.67
	1000-146-100-51-5190-0000	ASSISTANT TREASURER/COLLECTOR CMNT CERT	1,000.00	-1,000.00	0.00	50%	100.00
	1000-147-100-51-5110-0000	TOWN TREASURER/COLLECTOR SALARY	57,221.00	-27,510.00	29,711.00	50%	48.08
	1000-147-100-51-5112-0000	ASSISTANT TREAS/COLLECTOR SALARY	45,781.00	-22,010.00	23,771.00	50%	48.08
	1000-147-100-51-5115-0000	TREAS/COLLECTOR CLERK WAGES	15,210.00	-7,762.50	7,447.50	50%	51.04
	1000-147-100-51-5190-0000	TREASURER/COLLECTOR CMNT CERTIFICATION	1,000.00	0.00	1,000.00	50%	0.00
	1000-147-100-53-5300-0000	TREASURER/COLLECTOR -HARPERS P/R	12,000.00	-4,211.02	7,788.98	50%	35.09
	1000-147-100-53-5303-0000	TAX TAKING EXPENSE	7,000.00	-1,697.48	5,302.52	50%	24.25
	1000-147-100-54-5420-0000	TREASURER/COLLECTOR EXPENSE	14,500.00	-4,508.15	9,991.85	50%	31.09
	1000-151-100-53-5303-0000	TOWN COUNSEL EXPENSES	50,000.00	-28,472.83	21,527.17	50%	56.95
	1000-152-100-53-5303-0000	RIGHT TO KNOW LAW EXPENSES	300.00	0.00	300.00	50%	0.00
	1000-152-100-54-5420-0000	PERSONNEL ADMINISTRATION EXPENSES	14,000.00	-8,500.00	5,500.00	50%	60.71
	1000-155-100-53-5300-0000	TOWN TECHNOLOGY EXPENSE	20,000.00	-6,646.32	13,353.68	50%	33.23
	1000-155-100-53-5340-0000	TOWN TELEPHONE EXPENSE	22,000.00	-9,357.95	12,642.05	50%	42.54
	1000-155-100-54-5420-0000	TOWN WEBSITE EXPENSE	2,500.00	-2,500.00	0.00	50%	100.00
	1000-161-100-51-5111-0000	TOWN CLERK SALARY	50,050.00	-24,062.50	25,987.50	50%	48.08
	1000-161-100-51-5115-0000	ASSISTANT TOWN CLERK SALARY	13,245.00	-6,353.38	6,891.62	50%	47.97
	1000-161-100-51-5190-0000	TOWN CLERK CMNT CERTIFICATION	1,000.00	-1,000.00	0.00	50%	100.00
	1000-161-100-54-5420-0000	TOWN CLERK OFFICE EXPENSE	26,475.00	-10,910.52	15,564.48	50%	41.21
	1000-161-100-54-5420-0000	CONSERVATION COMMISSION ADMIN ASSIST	3,279.00	-1,648.90	1,630.10	50%	50.29
	1000-171-100-51-5115-0000	CONSERVATION COMMISSION EXPENSES	500.00	-205.80	294.20	50%	41.16
	1000-171-100-54-5420-0000	PLANNING BD ADMIN ASSISTANT WAGES	15,394.00	-7,391.29	8,002.71	50%	48.01
	1000-175-100-51-5115-0000	MONTACHUSETT REGIONAL ASSESSMENT	2,529.00	-2,528.68	0.32	50%	99.99
	1000-175-100-54-5420-0000	PLANNING BOARD EXPENSES	3,400.00	-950.53	2,449.47	50%	27.96
	1000-176-100-54-5420-0000	BOARD OF APPEALS EXPENSES	100.00	0.00	100.00	50%	0.00
	1000-192-100-51-5115-0000	TOWN OFFICE BLDG MAINT PERSON	3,052.00	-1,519.70	1,532.30	50%	49.79
	1000-192-100-52-5240-0000	TOWN BDLGS-REPAIRS AND MAINTENANCE	40,000.00	-31,047.75	8,952.25	50%	77.62
	1000-192-100-54-5420-0000	TOWN OFFICE BLDG EXPENSES	40,000.00	-12,600.56	27,399.44	50%	31.50
	1000-192-100-54-5480-0000	TOWN VEHICLES-FUEL	80,500.00	-31,349.02	49,150.98	50%	38.94

1000-195-100-54-5380-0000	TOWN REPORT & STREET LISTING	1,500.00	0.00	1,500.00	50%	0.00
1000-210-200-51-5110-0000	POLICE CHIEF SALARY	92,961.00	-45,755.24	47,205.76	50%	49.22
1000-210-200-51-5112-0000	POLICE DEPARTMENT SALARIES	706,499.00	-299,258.43	407,240.57	50%	42.36
1000-210-200-54-5420-0000	POLICE EXPENSES	60,000.00	-23,318.06	36,681.94	50%	38.86
1000-220-200-51-5110-0000	FIRE CHIEF SALARY	74,500.00	-34,212.53	40,287.47	50%	45.92
1000-220-200-51-5115-0000	DEPUTY FIRE CHIEFS SALARIES	2,020.00	-2,020.00	0.00	50%	100.00
1000-220-200-51-5116-0000	CAPTAIN LIEUTENANT SALARIES	6,000.00	-3,228.00	2,772.00	50%	53.80
1000-220-200-51-5117-0000	FIREFIGHTER & EMS SALARIES	181,292.00	-42,565.42	138,726.58	50%	23.48
1000-220-200-52-5240-0000	MAINTENANCE OF FIRE EQUIPMENT	2,500.00	-30.00	2,470.00	50%	1.20
1000-220-200-54-5420-0000	FIRE/EMS DEPARTMENT EXPENSES	50,000.00	-30,180.33	19,819.67	50%	60.36
1000-241-200-51-5110-0000	BUILDING INSPECTOR SALARY	31,824.00	-15,300.00	16,524.00	50%	48.08
1000-241-200-51-5112-0000	ADM ASSISTANCE/BUILDING & BOH	27,118.00	-13,037.50	14,080.50	50%	48.08
1000-241-200-54-5420-0000	BUILDING INSPECTOR/BOH EXPENSES	3,500.00	-1,818.26	1,681.74	50%	51.95
1000-244-200-54-5420-0000	SEALER OF WEIGHTS & MEASURES EXPENSES	1,500.00	0.00	1,500.00	50%	0.00
1000-247-200-51-5115-0000	INSPECTION SERVICES- \$25/PER INSPECTION	6,750.00	-4,175.00	2,575.00	50%	61.85
1000-249-200-54-5420-0000	ANIMAL INSPECTOR EXPENSES	500.00	0.00	500.00	50%	0.00
1000-291-200-54-5420-0000	EMD/CIVIL DEFENCE EXPENSES	1,000.00	-136.49	863.51	50%	13.65
1000-292-200-51-5110-0000	ANIMAL CONTROL OFFICER SALARY	20,500.00	-4,875.00	15,625.00	50%	23.78
1000-294-200-54-5420-0000	TREE WARDEN EXPENSES	3,500.00	-1,364.17	2,135.83	50%	38.98
1000-296-200-51-5110-0000	DISPATCHER WAGES	264,389.00	-146,303.31	118,085.69	50%	55.34
1000-296-200-53-5304-0000	DISPATCHER TRAINING	5,000.00	-4,899.04	100.96	50%	97.98
1000-296-200-54-5420-0000	DISPATCHER EXPENSES	30,201.00	-11,191.17	19,009.83	50%	37.06
1000-299-200-53-5380-0000	PEST CONTROL EXPENSES	1,000.00	-90.00	910.00	50%	9.00
1000-300-300-56-5622-0000	NARRAGANSETT REGIONAL SCHOOL ASSESSMENT	5,624,744.00	-2,343,643.35	3,281,100.65	50%	41.67
1000-300-300-56-5625-0000	NARRAGANSETT REGIONAL SCHOOL DISTRICT DEBT	443,879.00	-184,949.60	258,929.40	50%	41.67
1000-300-300-56-5626-0000	MONTACHUSETT REGIONAL VOCATIONAL SCHOOL AS	708,882.00	-354,441.00	354,441.00	50%	50.00
1000-421-400-51-5110-0000	HIGHWAY SUPERINTENDENT	67,673.00	-32,669.28	35,003.72	50%	48.28
1000-421-400-51-5112-0000	HIGHWAY DEPARTMENT WAGES	246,361.00	-118,677.72	127,683.28	50%	48.17
1000-421-400-51-5115-0000	HIGHWAY ADMINISTRATIVE ASSISTANT	31,968.00	-15,432.48	16,535.52	50%	48.27
1000-421-400-51-5130-0000	UNKNOWN OVERTIME ALLOWANCE	5,000.00	-604.04	4,395.96	50%	12.08
1000-421-400-54-5420-0000	HIGHWAY DEPARTMENT EXPENSES	65,000.00	-35,617.02	29,382.98	50%	54.80
1000-422-400-51-5110-0000	MECHANIC SALARY	46,040.00	-22,669.92	23,370.08	50%	49.24
1000-422-400-54-5480-0000	TOWN VEHICLE/MACHINERY MAINTENANCE SUPPLIES	70,000.00	-31,008.41	38,991.59	50%	44.30
1000-423-400-55-5535-0000	SNOW & ICE REMOVAL EXPENSES	125,000.00	-67,038.30	57,961.70	50%	53.63
1000-433-400-52-5290-0000	SOLID WASTE DISPOSAL EXPENSES	6,360.00	-3,857.00	2,503.00	50%	60.64
1000-491-400-51-5110-0000	CEMETERY SUPERINTENDENT SALARY	60,949.00	-29,423.52	31,525.48	50%	48.28
1000-491-400-51-5111-0000	CEMETERY DEPT ASSISTANT	6,557.00	-2,323.60	4,233.40	50%	35.44
1000-491-400-51-5112-0000	CEMETERY/PARKS DEPT SALARIES	71,180.00	-34,362.72	36,817.28	50%	48.28
1000-491-400-54-5420-0000	CEMETERY/PARKS EXPENSES	20,200.00	-7,537.22	12,662.78	50%	37.31
1000-491-400-55-5530-0000	FIREFIGHTER FLAGS	600.00	0.00	600.00	50%	0.00
1000-491-400-55-5531-0000	SOLDIERS/SAILORS FLAGS	600.00	0.00	600.00	50%	0.00
1000-510-500-51-5110-0000	BOARD OF HEALTH AGENT SALARY	53,035.00	-25,497.50	27,537.50	50%	48.08
1000-510-500-54-5420-0000	LANDFILL MONITORING EXPENSES	5,500.00	-5,500.00	0.00	50%	100.00
1000-510-500-54-5425-0000	BEAVER CONTROL	1,000.00	0.00	1,000.00	50%	0.00
1000-510-500-54-5430-0000	WELL MONITORING	3,500.00	-2,085.00	1,415.00	50%	59.57
1000-541-500-51-5110-0000	COUNCIL ON AGING DIRECTOR SALARY	32,092.00	-11,123.28	20,968.72	50%	34.66

1000-541-500-51-5115-0000	COUNCIL ON AGING SALARIES	72,707.00	-34,857.11	37,849.89	50%	47.94
1000-541-500-54-5420-0000	COUNCIL ON AGING EXPENSES	20,000.00	-6,199.84	13,800.16	50%	31.00
1000-543-500-51-5115-0000	VETERANS SERVICES SALARY	20,000.00	-4,505.02	15,494.98	50%	22.53
1000-543-500-57-5770-0000	VETERANS BENEFITS	50,000.00	-23,202.34	26,797.66	50%	46.40
1000-610-600-51-5115-0000	BOYNTON LIBRARY DIRECTOR SALARY	31,316.00	-15,091.22	16,224.78	50%	48.19
1000-610-600-51-5116-0000	BOYNTON LIBRARY WAGES	24,189.00	-10,272.83	13,916.17	50%	42.47
1000-610-600-51-5117-0000	BOYNTON LIBRARY MAINT PERSON SALARY	0.00	0.00	0.00	50%	0.00
1000-610-600-54-5420-0000	BOYNTON LIBRARY EXPENSES	21,801.00	-3,309.39	18,491.61	50%	15.18
1000-630-600-51-5115-0000	RECREATION COMMISSION SALARIES	4,200.00	-3,200.00	1,000.00	50%	76.19
1000-630-600-54-5420-0000	RECREATION COMMISSION EXPENSES	8,080.00	-250.00	7,830.00	50%	3.09
1000-691-600-54-5420-0000	HISTORICAL COMMISSION EXPENSES	250.00	0.00	250.00	50%	0.00
1000-692-600-54-5420-0000	MEMORIAL/VETERANS DAYS EXPENSES	1,500.00	0.00	1,500.00	50%	0.00
1000-695-600-54-5420-0000	CULTURAL COUNCIL EXPENSES	1,000.00	0.00	1,000.00	50%	0.00
1000-710-700-59-5910-0000	PRINCIPAL ON LONG TERM DEBT	770,267.00	-666,332.89	103,934.11	50%	86.51
1000-751-700-59-5915-0000	INTEREST ON LONG TERM DEBT	304,208.00	-77,033.44	227,174.56	50%	25.32
1000-752-700-59-5925-0000	INTEREST ON SHORT TERM DEBT	10,000.00	-2,784.72	7,215.28	50%	27.85
1000-911-900-51-5172-0000	WORCESTER REGIONAL RETIREMENT ASSESSMENT	663,582.00	-663,582.00	0.00	50%	100.00
1000-913-900-51-5171-0000	UNEMPLOYMENT COMPENSATION INSURANCE FUND	40,000.00	-26,375.55	13,624.45	50%	65.94
1000-914-900-57-5741-0000	GROUP INSURANCE EXPENSES	1,124,976.00	-582,749.33	542,226.67	50%	51.80
1000-916-900-51-5173-0000	MEDICARE	55,000.00	-26,836.43	28,163.57	50%	48.79
1000-945-900-57-5743-0000	GENERAL INSURANCE	186,430.00	-161,797.60	24,632.40	50%	86.79
1000-945-900-57-5770-0000	INSURANCE DEDUCTIBLE	2,000.00	-2,000.00	0.00	50%	100.00
Total	General Fund	13,616,037.00	-6,723,550.45	6,892,486.55	50%	49.37
1000-951-900-53-5305-0000	2016 TRIENNIAL REVAL	14,718.54	-1,719.95	12,998.59		
1000-951-900-53-5307-0000	2016 SCHOLARSHIP	4,000.00	0.00	4,000.00		
1000-951-900-53-5312-0000	2015 SCHOLARSHIP	500.00	0.00	500.00		
1000-951-900-53-5313-0000	2014 SCHOLARSHIP	980.00	0.00	980.00		
1000-951-900-53-5314-0000	2013 SCHOLARSHIP	624.00	0.00	624.00		
1000-951-900-53-5316-0000	2013 GILMAN WAITE	23,302.17	-3,332.50	19,969.67		
1000-951-900-53-5319-0000	2013 & 2014 & 2015 AUDIT EXPENSE	74,000.00	-5,000.00	69,000.00		
1000-951-900-53-5320-0000	2017 TRIENNIAL REVAL	25,000.00	0.00	25,000.00		
1000-951-900-53-5321-0000	2017 SCHOLARSHIP	4,000.00	0.00	4,000.00		
Total	Special Articles	147,124.71	-10,052.45	137,072.26		
2020-000-000-54-5420-0000	AMBULANCE RECEIPTS RES-EXPENSES	232,000.00	-127,261.00	104,739.00	50%	55.00
2280-000-000-54-5420-0000	WETLANDS PROTECTION - EXPENSES	0.00	-358.30	-358.30		
2460-000-000-52-5240-0004	ATM 5/2012 - GRANGE HALL	73,160.00	0.00	73,160.00		
2460-000-000-52-5240-0014	ATM 5/2016 - SCOUT HALL	24,000.00	-2,250.00	21,750.00		
2460-000-000-52-5290-0001	STM 5/2011 - DUDLEY ROAD	2,484.00	0.00	2,484.00		
2460-000-000-52-5290-0004	STM 5/2010 - CONSERVATION	15,000.00	0.00	15,000.00		
2460-000-000-53-5308-0011	ATM 5/2015 - TOWN CLERK VAULT	3,625.00	-2,488.36	1,136.64		
2460-000-000-53-5311-0002	ATM 5/2014 - TOWN RECORDS	1,182.34	0.00	1,182.34		

2460-000-000-53-5317-0012	STM 11/2015 - 4 ELM STREET	45,042.64	0.00	45,042.64
2460-000-000-53-5322-0014	ATM 5/2016 - SCOUT HALL	26,000.00	0.00	26,000.00
2460-000-000-53-5323-0013	STM 3/2016 - TOMB RESTORATION	128,000.00	0.00	128,000.00
2460-000-000-54-5420-0000	COMMUNITY PRESERVATION FUND	12,000.00	0.00	12,000.00
Total	CPA	330,493.98	-4,738.36	325,755.62
2530-000-000-54-5420-0000	FIRE/CPR DONATIONS- EXPENSES	0.00	-35.00	-35.00
2532-000-000-54-5420-0000	COA FOOD PANTRY-EXPENSES	0.00	-1,464.94	-1,464.94
2533-000-000-54-5420-0000	COA GIFT-EXPENSES	0.00	-1,265.65	-1,265.65
2534-000-000-54-5420-0000	LIBRARY DONATION- EXPENSES	0.00	-987.00	-987.00
2537-000-000-54-5420-0000	POLICE GIFT-EXPENSES	0.00	-47,919.11	-47,919.11
2660-000-000-54-5420-0000	CEMETERY REVOLVING- EXPENSES	8,000.00	-1,028.25	6,971.75
2661-000-000-54-5420-0000	ZBA REVOLVING - EXPENSES	3,000.00	-398.18	2,601.82
2662-000-000-54-5420-0000	BOARD OF HEALTH REVOLVING - EXPENSES	0.00	0.00	0.00
2663-000-000-54-5420-0000	RECYCLING REVOLVING - EXPENSES	10,000.00	-551.50	9,448.50
2664-000-000-54-5420-0000	FIRE INSPECTIONAL SERVICES - EXPENSES	5,000.00	0.00	5,000.00
2665-000-000-54-5420-0000	COA REVOLVING- M.A.R.T. - EXPENSES	91,000.00	-48,869.23	42,130.77
2666-000-000-54-5420-0000	CULTURAL COUNCIL GRANT	0.00	-550.00	-550.00
2669-000-000-54-5420-0000	VETERANS REVOLVING	0.00	-24,055.33	-24,055.33
2782-000-000-54-5420-0000	E911 GRANT EXPENSES	0.00	-22,254.82	-22,254.82
2804-000-000-54-5420-0000	FIRE DEPT SAFER GRANT - EXPENSES	0.00	-4,475.01	-4,475.01
2807-000-000-54-5420-0000	BOARD OF HEALTH GRANT - EXPENSES	0.00	-550.34	-550.34
2808-000-000-54-5420-0000	CABLE TV COMCAST GRANT - EXPENSES	0.00	-46,878.85	-46,878.85
2810-000-000-54-5420-0000	ELDERLY FORMULA GRANT - EXPENSES	0.00	-6,532.65	-6,532.65
2811-000-000-54-5420-0000	LIBRARY GRANT - EXPENSES	0.00	-4,571.81	-4,571.81
2812-000-000-54-5420-0000	CULTURAL COUNCIL GRANT- EXPENSES	0.00	-410.00	-410.00

2815-000-000-51-5110-0000	SCHOOL RESOURCE OFFICER - WAGES	0.00	-3,237.60	-3,237.60		
2819-000-000-56-5690-0000	CDBG EXPENSES	0.00	-75,205.43	-75,205.43		
2820-000-000-54-5420-2015	CITIZENS CORE PROGRAM GRANT 2015	0.00	-2,485.67	-2,485.67		
2823-000-000-54-5420-0000	BUDGET GRANT EXPENSE	0.00	-5,000.00	-5,000.00		
3000-000-000-54-5420-0000	HIGHWAY IMPROVEMENT FUND (CH 90) - EXPENSES	0.00	-259,615.37	-259,615.37		
3001-000-000-58-5890-0000	SENIOR CENTER PROJECT EXPENSES	0.00	-1,425.00	-1,425.00		
3003-000-000-58-5890-0000	ELEMENTRY SCHOOL	0.00	-821,737.73	-821,737.73		
6510-440-400-54-5530-0000	SEWER EXPENSES	963,143.51	-408,557.25	554,586.26		
6510-951-900-53-5324-0000	FY 2016 SEWER UNPAID BILLS	66,856.49	-66,747.66	108.83		
Total	Sewer	1,030,000.00	-475,304.91	554,695.09	50%	46.14
8409-000-000-54-5420-0000	PINEGROVE EXPENDABLE TRUST - EXPENSES	0.00	-190.80	-190.80		

Account Number	Description	Budget	Received	Remaining	2nd Qtr Received
1000-000-000-40-4000-0000	MISC TAX REVENUE		-2,062.97		
1000-000-000-41-4110-2014	PERSONAL PROPERTY REVENUE - 2014		-2,394.44		
1000-000-000-41-4110-2015	PERSONAL PROPERTY REVENUE - 2015		3,843.80		
1000-000-000-41-4110-2016	PERSONAL PROPERTY REVENUE - 2016		3,786.10		
1000-000-000-41-4110-2017	PERSONAL PROPERTY REVENUE - 2017		80,347.76		
1000-000-000-41-4120-2009	REAL ESTATE REVENUE - 2009		1,122.00		
1000-000-000-41-4120-2013	REAL ESTATE REVENUE - 2013		-202.05		
1000-000-000-41-4120-2014	REAL ESTATE REVENUE - 2014		5,699.46		
1000-000-000-41-4120-2015	REAL ESTATE REVENUE - 2015		68,241.00		
1000-000-000-41-4120-2016	REAL ESTATE REVENUE - 2016		85,832.33		
1000-000-000-41-4120-2017	REAL ESTATE REVENUE - 2017		4,360,803.65		
1000-000-000-41-4122-2015	SUPPLEMENTAL TAX REVENUE - 2015		615.54		
1000-000-000-41-4122-2016	SUPPLEMENTAL TAX REVENUE - 2016		490.57		
1000-000-000-41-4142-0000	TAX TITLE REVENUE		-2,993.86		
	Total Real Estate Taxes	-8,769,022.00	4,603,128.89	-4,165,893.11	-52.49%
1000-000-000-41-4150-2004	MOTOR VEHICLE EXCISE REVENUE - 2004		481.25		
1000-000-000-41-4150-2005	MOTOR VEHICLE EXCISE REVENUE - 2005		321.25		
1000-000-000-41-4150-2007	MOTOR VEHICLE EXCISE REVENUE - 2007		55.00		
1000-000-000-41-4150-2008	MOTOR VEHICLE EXCISE REVENUE - 2008		202.50		
1000-000-000-41-4150-2009	MOTOR VEHICLE EXCISE REVENUE - 2009		87.85		
1000-000-000-41-4150-2010	MOTOR VEHICLE EXCISE REVENUE - 2010		391.77		
1000-000-000-41-4150-2011	MOTOR VEHICLE EXCISE REVENUE - 2011		297.92		
1000-000-000-41-4150-2012	MOTOR VEHICLE EXCISE REVENUE - 2012		248.02		
1000-000-000-41-4150-2013	MOTOR VEHICLE EXCISE REVENUE - 2013		212.55		
1000-000-000-41-4150-2014	MOTOR VEHICLE EXCISE REVENUE - 2014		2,074.98		
1000-000-000-41-4150-2015	MOTOR VEHICLE EXCISE REVENUE - 2015		4,677.85		
1000-000-000-41-4150-2016	MOTOR VEHICLE EXCISE REVENUE - 2016		131,869.68		
1000-000-000-41-4150-2017	MOTOR VEHICLE EXCISE REVENUE - 2017		0.00		
	Total Excise Taxes	-1,110,000.00	140,920.62	-969,079.38	-12.70%
1000-000-000-41-4171-0000	PENALTIES/INTEREST - PROPERTY TAXES		33,428.30		
1000-000-000-41-4172-0000	PENALTIES/INTEREST - EXCISE TAXES		10,377.45		
1000-000-000-41-4173-0000	PENALTIES/INTEREST - TAX TITLE		1,423.25		
	Total Penalties/Interest	-110,000.00	45,229.00	-64,771.00	-41.12%
1000-000-000-41-4180-0000	PAYMENT IN LIEU OF TAXES	-5,000.00	576.00	-4,424.00	-11.52%
1000-000-000-43-4320-0000	TREASURER - FEES		25.05		
1000-000-000-43-4320-1000	COLLECTOR DEMAND FEES		14,376.90		
1000-000-000-43-4320-1001	TAX LIENS-ADDITIONAL FEES		6,925.00		
1000-000-000-43-4320-1002	TOWN CLERK - FEES		2,652.00		
1000-000-000-43-4320-1003	POLICE DETAIL - FEES		871.80		
1000-000-000-43-4320-1005	PLANNING BOARD FILING FEES		2,373.66		
1000-000-000-43-4320-1006	ASSESSORS - FEES		80.00		
1000-000-000-43-4320-2000	MISCELLANEOUS FEES		3,816.61		

	Total Fees								
1000-000-000-43-4360-0000	RENTALS	-60,000.00	31,121.02	-28,878.98	-51.87%				
1000-000-000-44-4410-0000	ALCOHOLIC BEVERAGE LICENSES	-72,000.00	40,898.56	-31,101.44	-56.80%				
1000-000-000-44-4420-0000	DOG LICENSES		50.00						
1000-000-000-44-4430-0000	MISCELLANEOUS LICENSES		353.00						
1000-000-000-44-4450-0000	BUILDING PERMITS		13,880.00						
1000-000-000-44-4460-0000	PLUMBING PERMITS		36,373.00						
1000-000-000-44-4470-0000	ELECTRICAL PERMITS		3,295.00						
1000-000-000-44-4480-0000	FIRE DEPARTMENT PERMITS		6,033.00						
1000-000-000-44-4485-0000	BOARD OF HEALTH PERMITS		5,275.00						
1000-000-000-44-4490-0000	MISCELLANEOUS PERMITS		11,955.00						
	Total Licenses & Permits	-150,000.00	585.00						
1000-000-000-46-4610-0000	STATE OWNED LAND		77,799.00	-72,201.00	-51.87%				
1000-000-000-46-4611-0000	VBS AND ELDERLY EXEMPTIONS		55,393.00						
1000-000-000-46-4660-0000	UNRESTRICTED GEN GOVT AID		51,983.00						
1000-000-000-46-4661-0000	VETERANS BENEFITS		642,218.00						
	Total Cherry Sheet		0.00						
1000-000-000-46-4685-0000	MISCELLANEOUS STATE REVENUE	-1,587,577.00	749,594.00	-837,983.00	-47.22%				
1000-000-000-46-4680-0000	COURT FINES	0.00	28,442.50	28,442.50					
1000-000-000-47-4770-0000	FINES AND FORFEITURES		2,267.17						
1000-000-000-47-4775-0000	PARKING FINES		0.00						
1000-000-000-47-4780-0000	DOG FINES		225.00						
	Total Fines & Forfeits		214.00						
1000-000-000-48-4820-0000	EARNINGS ON INVESTMENTS	-9,000.00	2,706.17	-6,293.83	-30.07%				
1000-000-000-45-4580-0000	FEDERAL SNOW & ICE REIMBURSEMENT	-6,000.00	2,852.07	-3,147.93	-47.53%				
1000-000-000-47-4730-0000	SNOW REMOVAL NARRAGANSETT		416.25						
1000-000-000-48-4810-0000	SALE OF SURPLUS INVENTORY		12,500.00						
1000-000-000-48-4840-0000	MISCELLANEOUS REVENUE		14,804.90						
1000-000-000-49-4970-0000	TRANSFER IN FROM OTHER FUNDS		18,246.28						
	Total Miscellaneous/Other Dept Revenue	-1,365,513.00	583,904.36	-735,641.21	-46.13%				
	Total General Fund	-13,244,112.00	6,353,139.62	-6,890,972.38	-47.97%				
2020-000-000-43-4370-0000	AMBULANCE REVENUE		108,561.94						
2280-000-000-43-4371-0000	WETLANDS PROTECTION FEE		595.58						
2460-000-000-41-4125-2015	CPA- SUPPLEMENTAL TAXES 2015		27.93						
2460-000-000-41-4125-2016	CPA- SUPPLEMENTAL TAXES 2016		32.28						
2460-000-000-41-4126-2009	CPA- TAXES 2009		3.06						
2460-000-000-41-4126-2013	CPA- TAXES 2013		18.46						
2460-000-000-41-4126-2014	CPA- TAXES 2014		65.62						
2460-000-000-41-4126-2015	CPA- TAXES 2015		782.56						
2460-000-000-41-4126-2016	CPA- TAXES 2016		1,008.16						

2460-000-000-41-4126-2017	CPA- TAXES 2017	61,748.06
2460-000-000-41-4142-0000	CPA - TAX TITLE REVENUE	192.56
2460-000-000-41-4171-0000	CPA- PENALTIES AND INTEREST	391.85
2460-000-000-41-4173-0000	CPA - PENALTIES/INT TAX TITLE	38.52
2460-000-000-46-4680-0000	CPA - STATE SHARE	101,201.00
2460-000-000-48-4820-0000	CPA-INVESTMENT INCOME	1,474.33
	Total CPA	166,984.39
2500-000-000-48-4820-0000	GEN STAB-INVESTMENT INCOME	236.15
2501-000-000-48-4820-0000	MUN CAP PAJARI-- INVESTMENT INCOME	3.89
2530-000-000-48-4830-0000	FIRE/CPR DONATIONS	250.00
2532-000-000-48-4830-0000	FOOD PANTRY DONATIONS	120.00
2533-000-000-48-4830-0000	COA DONATIONS	2,113.60
2534-000-000-48-4830-0000	LIBRARY DONATIONS	98.00
2537-000-000-48-4830-0000	POLICE DONATIONS	11,206.93
2660-000-000-48-4840-0000	CEMETARY REVOLVING	2,270.00
2661-000-000-48-4840-0000	ZBA REVOLVING	825.00
2665-000-000-48-4840-0000	COA MART REVOLVING	36,148.12
2667-000-000-48-4840-0000	CULTURAL COUNCIL	20.00
2669-000-000-48-4840-0000	VETERANS REVOLVING	75,360.00
2760-000-000-47-4750-0000	UNAPPORTIONED TITLE V REVENUE	16,854.92
2760-000-000-47-4750-2016	TTITLE V - 2016	47.46
2760-000-000-47-4751-2014	TTITLE V COMM INT- 2014	231.02
2760-000-000-47-4751-2016	TTITLE V COMM INT- 2016	13.12
2760-000-000-48-4820-0000	TTITLE V INCOME	10,096.41
	Total Title V	27,242.93
2782-000-000-45-4580-0000	FEDERAL E911 GRANT	54,233.57
2808-000-000-48-4840-0000	CABLE TV	24,832.84
2810-000-000-48-4840-0000	DEA ELDERLY FORMULA GRANT	47.00

2811-000-000-48-4840-0000	LIBRARY GRANT	5,723.35
2815-000-000-48-4840-0000	SCHOOL RESOURCE OFFICER	31,000.00
2817-000-000-48-4840-0000	EMERGENCY MANAGEMENT GRANT	5,265.67
2819-000-000-48-4820-0000	CDBG - INVESTMENT INCOME	12.35
2822-000-000-46-4460-0000	CYBER GRANT	4,875.00
2823-000-000-46-4460-0000	BUDGET PROCESS GRANT	12,750.00
3000-000-000-46-4680-0000	CHAPTER 90 REIMBURSEMENTS	240,092.20
3003-000-000-46-4640-0000	ELEMENTARY SCHOOL	1,150,461.00
6510-000-000-42-4215-0000	SEWER USAGE REVENUE	589,404.15
6510-000-000-42-4216-0000	SEWER USER LIENS RECEIVABLE	2,445.04
6510-000-000-48-4820-0000	SEWER INCOME	477.55
6511-000-000-41-4173-0000	SEWER BETTERMENT - PENALTIES/INT TAX TITLE	0.09
6511-000-000-47-4760-2009	SEWER BETTERMENT - 2009	84.20
6511-000-000-47-4760-2010	SEWER BETTERMENT - 2010	84.20
6511-000-000-47-4760-2011	SEWER BETTERMENT - 2011	84.20
6511-000-000-47-4760-2012	SEWER BETTERMENT - 2012	84.20
6511-000-000-47-4760-2013	SEWER BETTERMENT - 2013	84.20
6511-000-000-47-4760-2014	SEWER BETTERMENT - 2014	84.20
6511-000-000-47-4760-2015	SEWER BETTERMENT - 2015	2,274.76
6511-000-000-47-4760-2016	SEWER BETTERMENT - 2016	1,813.98
6511-000-000-47-4760-2017	SEWER BETTERMENT - 2017	250.00
6511-000-000-47-4761-2009	SWR COMM INT - 2009	33.77
6511-000-000-47-4761-2010	SWR COMM INT - 2010	29.47
6511-000-000-47-4761-2011	SWR COMM INT - 2011	25.26
6511-000-000-47-4761-2012	SWR COMM INT - 2012	21.05
6511-000-000-47-4761-2013	SWR COMM INT - 2013	16.89
6511-000-000-47-4761-2014	SWR COMM INT - 2014	12.63
6511-000-000-47-4761-2015	SWR COMM INT - 2015	585.52
6511-000-000-47-4761-2016	SWR COMM INT - 2016	317.75
6511-000-000-47-4761-2017	SWR COMM INT - 2017	75.22
	Total Sewer Betterment	5,961.59
8400-000-000-48-4820-0000	BOYNTON LIBRARY TRUST INCOME	116.17

8401-000-000-48-4820-0000	BREWER PERP CARE TRUST INCOME	1.58
8402-000-000-48-4820-0000	J SAWYER TRUST INCOME	28.20
8403-000-000-48-4820-0000	E N STEVENS TRUST INCOME	22.53
8404-000-000-48-4820-0000	P L NEWTON TRUST INCOME	26.67
8405-000-000-48-4820-0000	O G RICE TRUST INCOME	5.67
8406-000-000-48-4820-0000	L A LELAND TRUST INCOME	4.54
8407-000-000-48-4820-0000	W N HASKELL TRUST INCOME	122.20
8408-000-000-48-4820-0000	MASONIC FUND TRUST INCOME	12.95
8409-000-000-48-4820-0000	PINEGROVE P CARE TRUST INCOME	301.98
8409-000-000-48-4830-0000	PINEGROVE P CARE TRUST	1,200.00
8410-000-000-48-4820-0000	GREENLAWN P CARE TRUST INCOME	100.85
8410-000-000-48-4830-0000	GREENLAWN P CARE TRUST	1,600.00
8411-000-000-48-4820-0000	A LEE TRUST INCOME	1.28
8412-000-000-48-4820-0000	N HADLEY P CARE TRUST INCOME	10.21
8413-000-000-48-4820-0000	J HADLEY P CARE TRUST INCOME	0.78
8414-000-000-48-4820-0000	J RICHARDSON TRUST INCOME	46.32
8415-000-000-48-4820-0000	SCHOLARSHIP TRUST INCOME	0.05
8416-000-000-48-4820-0000	S HAMILTON TRUST INCOME	2.96