

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

|  | <u>General</u>      | <u>Community<br/>Preservation</u> | <u>Coast Guard<br/>Houses</u> | <u>Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--|---------------------|-----------------------------------|-------------------------------|--|---|
| <b>REVENUES:</b>   |                     |                                   |                               |  |   |
| Real estate and personal property taxes                      | \$ 7,813,416        |                                   | \$                            | \$   | \$ 7,813,416                            |
| Motor vehicle and other excise taxes                         | 477,289             |                                   |                               |  | 477,289                                 |
| Tax Liens  | 22,442              |                                   |                               |  | 22,442                                  |
| Payment in lieu of taxes                                     | 1,558               |                                   |                               |  | 1,558                                   |
| Community preservation surcharges                            | -                   | 175,870                           |                               |  | 175,870                                 |
| Charges for services   | 2,425               |                                   |                               | 181,016                                    | 183,441                                 |
| Trash disposal   | 5,642               |                                   |                               |  | 5,642                                   |
| Intergovernmental  | 1,523,061           | 103,780                           |                               | 1,014,536                                  | 2,641,377                               |
| Penalties and interest on taxes                              | 27,379              |                                   |                               |  | 27,379                                  |
| Licenses, permits and fees                                   | 125,538             |                                   |                               |  | 125,538                                 |
| Fines and forfeitures  | 46,279              |                                   |                               |  | 46,279                                  |
| Departmental   | 524,813             |                                   |                               | 88,461                                     | 613,274                                 |
| Contributions  | -                   |                                   |                               | 63,347                                     | 63,347                                  |
| Investment income  | 1,127               | 592                               |                               | 210  | 1,929                                   |
| <b>TOTAL REVENUES</b>  | <u>10,570,969</u>   | <u>280,242</u>                    | <u>0</u>                      | <u>1,347,570</u>                           | <u>12,198,781</u>                       |
| <b>EXPENDITURES:</b>   |                     |                                   |                               |  |   |
| Current:   |                     |                                   |                               |  |   |
| General government   | 894,520             | 73,631                            |                               | 11,557                                     | 979,708                                 |
| Public Safety  | 2,283,597           |                                   |                               | 797,010                                    | 3,080,607                               |
| Education  | 3,332,636           |                                   |                               | 310,310                                    | 3,642,946                               |
| Public works   | 419,455             |                                   |                               | 374,791                                    | 794,246                                 |
| Health and human services                                    | 71,610              |                                   |                               | 17,578                                     | 89,188                                  |
| Culture and recreation                                       | 255,037             | 7,173                             |                               | 70,878                                     | 333,088                                 |
| Pension benefits   | 1,203,584           |                                   |                               |  | 1,203,584                               |
| Employee benefits  | 824,818             |                                   |                               |  | 824,818                                 |
| Property and liability insurance                             | 185,954             |                                   |                               |  | 185,954                                 |
| State and county charges                                     | 154,460             |                                   |                               |  | 154,460                                 |
| Debt service:  |                     |                                   |                               |  |   |
| Principal  | 352,000             | 62,500                            |                               |  | 414,500                                 |
| Interest   | 205,744             | 15,938                            |                               |  | 221,682                                 |
| <b>TOTAL EXPENDITURES</b>                                    | <u>10,183,415</u>   | <u>159,242</u>                    | <u>0</u>                      | <u>1,582,124</u>                           | <u>11,924,781</u>                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>387,554</u>      | <u>121,000</u>                    | <u>0</u>                      | <u>(234,554)</u>                           | <u>274,000</u>                          |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                     |                                   |                               |  |   |
| Transfers in   | 186,431             |                                   |                               | 94,000                                     | 280,431                                 |
| Premium from issuance of bonds and notes                     | 9,989               |                                   |                               |  | 9,989                                   |
| Transfers out  | <u>(415,832)</u>    |                                   |                               |  | <u>(415,832)</u>                        |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                  | <u>(219,412)</u>    | <u>0</u>                          | <u>0</u>                      | <u>94,000</u>                              | <u>(125,412)</u>                        |
| <b>NET CHANGE IN FUND BALANCES</b>                           | 168,142             | 121,000                           | 0                             | (140,554)                                  | 148,588                                 |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>                    | <u>1,199,496</u>    | <u>385,427</u>                    | <u>(1,866,000)</u>            | <u>220,410</u>                             | <u>(60,667)</u>                         |
| <b>FUND BALANCES AT END OF YEAR</b>                          | <u>\$ 1,367,638</u> | <u>\$ 506,427</u>                 | <u>\$ (1,866,000)</u>         | <u>\$ 79,856</u>                           | <u>\$ 87,921</u>                        |