

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>General</u>	<u>Community Preservation</u>	<u>Coast Guard Houses</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>					
Real estate and personal property taxes	\$ 8,174,281		\$	\$	\$ 8,174,281
Motor vehicle and other excise taxes	573,982				573,982
Tax Liens	30,048				30,048
Payment in lieu of taxes	1,559				1,559
Community preservation surcharges	-	187,852			187,852
Charges for services	1,930			181,954	183,884
Trash disposal	8,509				8,509
Intergovernmental	881,098	131,607		441,896	1,454,601
Penalties and interest on taxes	30,470				30,470
Licenses and permits	92,839				92,839
Fines and forfeitures	29,662				29,662
Departmental	540,458			98,461	638,919
Contributions	-			73,495	73,495
Investment income	2,615	882		156	3,653
<b>TOTAL REVENUES</b>	<u>10,367,451</u>	<u>320,341</u>	<u>0</u>	<u>795,962</u>	<u>11,483,754</u>
<b>EXPENDITURES:</b>					
Current:					
General government	1,013,413	78,298		27,936	1,119,647
Public Safety	2,412,786			152,829	2,565,615
Education	3,456,585			381,243	3,837,828
Public works	495,481			693,151	1,188,632
Health and human services	98,232			27,343	125,575
Culture and recreation	263,940	1,520		92,526	357,986
Pension benefits	609,931				609,931
Employee benefits	815,715				815,715
Property and liability insurance	185,916				185,916
State and county charges	151,028				151,028
Debt service:					
Principal	342,000	62,500			404,500
Interest	186,859	11,484			198,343
<b>TOTAL EXPENDITURES</b>	<u>10,031,886</u>	<u>153,802</u>	<u>0</u>	<u>1,375,028</u>	<u>11,560,716</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>335,565</u>	<u>166,539</u>	<u>0</u>	<u>(579,066)</u>	<u>(76,962)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	184,720			479,166	663,886
Premium from issuance of bonds and notes	23,313				23,313
Transfers out	(591,552)				(591,552)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(383,519)</u>	<u>0</u>	<u>0</u>	<u>479,166</u>	<u>95,647</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(47,954)</u>	<u>166,539</u>	<u>0</u>	<u>(99,900)</u>	<u>18,685</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,704,881</u>	<u>711,071</u>	<u>(1,866,000)</u>	<u>155,346</u>	<u>705,298</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,656,927</u>	<u>\$ 877,610</u>	<u>\$ (1,866,000)</u>	<u>\$ 55,446</u>	<u>\$ 723,983</u>