

CHAPTER TWO

FINANCE

Reports of the Accountant,
Collector, Treasurer &
Assessor

**FINANCIAL REPORTS
FROM THE OFFICE OF THE TOWN ACCOUNTANT**

To the Honorable Board of Selectmen, Town Manager and the Citizens of Athol, Massachusetts:

The following reports are the financial transactions of the Town of Athol for the twelve (12) month period ending June 30, 2016.

Receipts and Payments July 1, 2015 - June 30, 2016		
General Fund Revenue		
Taxes & Excises:		
Personal Property Taxes	464,661.50	
Real Estate Taxes	11,564,976.96	
Tax Title Redeemed	355,270.48	
Sale of Tax Title Possessions	271,000.00	
Motor Vehicle Excises	1,134,374.62	
Penalties & Interest Earned on Taxes	255,495.50	
In Lieu of Taxes	2,649.92	
Meals Tax	90,521.12	
Total Taxes & Excises		14,138,950.10
Department Revenue		
Animal Control	75.00	
Board of Health	50,134.45	
Town Clerk	61,532.90	
Library	727.21	
Police	18,019.06	
Fire	11,367.00	
Ambulance	764,367.91	
Wire	39,120.00	
Building	70,984.08	
Tax Collector Fees	26,793.16	
Sealer WM	3,946.00	
Cemetery Receipts	15,237.00	
Conservation/Misc DPW	63,625.15	
Selectmen	19,029.71	
DPW Permits	2,216.00	
Rentals	79,334.28	
Parking Fines	11,170.00	
Investment Income	8,654.66	
Court Fines	11,257.50	
Miscellaneous	282,799.52	
CDBG	41,030.69	
Veteran's District	13,423.93	

ACO District	18,954.00	
Septic Betterment Revenue	10,419.08	
Total Departmental Revenue		1,624,218.29
State Revenue		
Abatements - Vets, Blind, Surv.	72,886.00	
Additional Assistance General		
Lottery	2,440,583.00	
Veterans Benefits	93,515.00	
Reimbursement of Taxes - State Land	41,036.00	
Urban Redevelopment		
Library	22,253.00	
Assessments	(83,382.00)	
Total State Revenue		2,586,891.00
Transfers from Other Funds		
Special Revenue Funds	180,500.00	
Trust Funds	218,239.00	
Water Enterprise	175,065.00	
Sewer Enterprise	160,252.00	
Transfer Enterprise	18,455.00	
Total From Other Funds		752,511.00
Total General Fund Revenue		19,102,570.39

Town of Athol
Expense to Budget
July 1, 2015 - June 30, 2016

Group	Department	Budget	Expended	Ending Balance
FINANCE				
	Finance Committee	85,750.00	85,032.53	717.47
	Accounting	120,413.00	120,025.72	387.28
	Assessor	110,509.00	110,167.66	341.34
	Treasurer/Collector	2,610,538.00	2,556,795.95	53,742.05
	Treasurer/Debt	1,645,208.00	1,604,083.81	41,124.19
Total Finance		4,572,418.00	4,476,105.67	96,312.33
PUBLIC SAFETY				
	Police	1,667,671.00	1,602,398.87	65,272.13
	Fire	1,701,696.00	1,697,883.33	3,812.67
	Building Department	98,406.00	98,406.00	0.00
	Wiring Inspector	28,127.00	27,136.63	990.37
	Sealer Weights Meas.	7,985.00	7,749.40	235.60
	Animal Control	77,305.00	70,551.14	6,753.86
	Board of Health	108,702.00	104,156.47	4,545.53
Total Public Safety		3,689,892.00	3,608,281.84	81,610.16
PUBLIC SERVICE				
	Selectmen	613,546.00	558,146.31	55,399.69
	Town Manager	120,465.00	117,326.66	3,138.34
	Capital Planning Com	1,020.00		1,020.00
	Town Clerk	129,765.00	128,602.20	1,162.80
	Elect / Registration	21,294.00	19,487.37	1,806.63
	Conservation Comm	17,304.98	16,946.77	358.21
	Planning Board	1,800.00	1,155.96	644.04
	Zoning Board	2,050.00	1,636.75	413.25
	Planner	89,002.00	54,454.01	34,547.99
	Memorial Hall	131,941.00	108,700.29	23,240.71
	Professional Services	165,293.00	153,272.00	12,021.00
	Council on Aging	118,125.00	106,186.20	11,938.80
	Veterans Department	214,336.00	214,336.00	0.00
	Library	482,844.00	482,844.00	0.00
	Parking Clerk	10,475.00	9,946.83	528.17
	Recreation	27,115.00	27,115.00	0.00
	Beaches	31,400.00	31,306.46	93.54
Total Public Service		2,177,775.98	2,031,462.81	146,313.17

	Zoning Board Holdover		413.25
	Professional Services Holdover		1,591.15
	Fire Holdover		260.00
	Council on Aging Holdover		1,072.98
	Town Clerk Holdover		580.79
	Planner Holdover		760.56
	Board of Health Holdover		2,250.00
	Police Holdover		646.96
	Assessors Holdover		2.00
	Treasurers Holdover		633.33

Total Funds to be Heldover

200,301.27

Sewer Fund

	Holdover		24,517.44
	FY14 Replace UV Lamp		20,000.00
	FY16 Capital		35,065.06
	Total Sewer Funds Heldover		

79,582.50

Water Fund

	Water Holdover		4,695.00
	FY16 Capital		29,896.78
	Total Water Funds Heldover		

34,591.78

Transfer Station

	Supplies		0.00
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0

Total of Funds Heldover

664,380.76

**Water Enterprise
Income Statement
July 1, 2015 - June 30, 2016**

Receipts		Budget	Actual	Variance
	Water Charges/Service	1,092,164	1,071,214	(20,950)
	Water Interest	5,000	14,757	9,757
	Sale of Inventory			0
	Water Acct Charge	77,500	80,452	2,952
	Water Liens to Taxes			0
	Miscellaneous Revenue		2,313	2,313
	Total Water Revenue	1,174,664	1,168,737	(5,927)

Expenses				
	Operational Expenses	795,466	686,876	108,590
	Debt	204,133	204,132	1
	Health Insurance	77,265	77,265	0
	Overhead	97,800	97,800	0
	Total Water Expenses	1,174,664	1,066,073	108,591

**Sewer Enterprise
Income Statement
July 1, 2015 - June 30, 2016**

Receipts		Budget	Actual	Variance
	Sewer Charges/Service	1,321,790	1,221,446	(100,344)
	Sewer Interest	4,000	16,585	12,585
	Sewer Acct Charge	67,500	73,168	5,668
	Sewer Liens to Taxes		336	336
	Retained Earnings for Expenses			0
	Sale of Inventory		6,939	6,939
	Total Sewer Revenue	1,393,290	1,318,474	(74,816)

Expenses				
	Operational Expenses	864,148	751,374	112,774
	Debt	368,890	366,623	2,267
	Health Insurance	62,452	62,452	0
	Overhead	97,800	97,800	0
	Total Sewer Expenses	1,393,290	1,278,249	115,041

**Transfer Station Enterprise
Income Statement
July 1, 2015 - June 30, 2016**

Receipts		Budget	Actual	Variance
	Transfer Receipts	399,610	403,690	4,080
	Retained Earnings	6,144	6,144	0
	Total Transfer Revenue	405,754	409,834	4,080

Expenses				
	Operational Expenses	347,449	332,889	14,560
	Debt	39,850	39,850	0
	Health Insurance	18,455	18,455	0
	Overhead			0
	Total Transfer Expenses	405,754	391,194	14,560

Special Revenue Fund Grants - Federal Grants

Community Block Grant		N Central Tech Assist Grant	
Beginning Balance	214,328	Beginning Balance	354
Revenues	978,537	Revenues	0
Expenditures	1,131,135	Expenditures	
Ending Balance	61,730	Ending Balance	354
COPS More Grant		Lake Ellis Dam Grant	
Beginning Balance	5,353	Beginning Balance	31,210
Revenues	0	Revenues	0
Expenditures	0	Expenditures	
Ending Balance	5,353	Ending Balance	31,210
LLEGD 2004			
Beginning Balance	1,617		
Revenues	0		
Expenditures	0		
Ending Balance	1,617		
Byrne Youth Employment Grant			
Beginning Balance	1,971	Total Federal Grants	
Revenues	0	Beginning Balance	254,833
Expenditures	0	Revenues	978,582
Ending Balance	1,971	Expenditures	1,131,135
		Ending Balance	102,280
Library Planning Grant			
Beginning Balance	0		
Revenues	45		
Expenditures	0		
Ending Balance	45		
Sanitary Landfill Grant			
Beginning Balance	0		
Revenues	0		
Expenditures	0		
Ending Balance	0		

DOER Library Green Comm Grant		MassDEP RDP Grant Transfer	
Beginning Balance	22,290	Beginning Balance	1,400
Revenues	18,074	Revenues	0
Expenditures	29,572	Expenditures	0
Ending Balance	10,792	Ending Balance	1,400
Winter Rapid Recovery Rd Program		Fire SHSP/CCP Grant Radios	
Beginning Balance	0	Beginning Balance	0
Revenues	75,130	Revenues	1,068
Expenditures	75,130	Expenditures	1,068
Ending Balance	0	Ending Balance	0
Juvenile Accountability Block Grant		COAging Boynton Grant	
Beginning Balance	0	Beginning Balance	8,067
Revenues	3,967	Revenues	0
Expenditures	3,967	Expenditures	8,067
Ending Balance	0	Ending Balance	0
Library PARC Grant		FY16 Fire EMPG	
Beginning Balance	0	Beginning Balance	0
Revenues	101,670	Revenues	0
Expenditures	101,670	Expenditures	3,220
Ending Balance	0	Ending Balance	(3,220)
BOH Immunization Disparity Grant		Total State Grants	
Beginning Balance	4,402	Beginning Balance	210,841
Revenues	1,500	Revenues	443,319
Expenditures	1,983	Expenditures	409,440
Ending Balance	3,919	Ending Balance	244,720

Police VOWA Grant			Library Grant	
Beginning Balance	293		Beginning Balance	17,311
Revenues	0		Revenues	47,253
Expenditures	0		Expenditures	4,558
Ending Balance	293		Ending Balance	60,006
Health DPW Supplies Grant			MLBC Construction Lib Exp Grant	
Beginning Balance	1		Beginning Balance	126,766
Revenues	0		Revenues	404
Expenditures	0		Expenditures	0
Ending Balance	1		Ending Balance	127,170
Election & Regis Reimb			Fire SAFE Grant	
Beginning Balance	1,703		Beginning Balance	3,041
Revenues	1,151		Revenues	6,953
Expenditures	179		Expenditures	5,358
Ending Balance	2,675		Ending Balance	4,636
Clean Energy CHC			MassWorks NQ Bus Park	
Beginning Balance	346		Beginning Balance	0
Revenues	0		Revenues	18,884
Expenditures	0		Expenditures	18,884
Ending Balance	346		Ending Balance	0
Health Skin Cancer Grant			Emergency Planning Grant	
Beginning Balance	433		Beginning Balance	141
Revenues	0		Revenues	0
Expenditures	0		Expenditures	0
Ending Balance	433		Ending Balance	141
FY16 MHMPG Bearsden ConComm			Energy Audit/Rocket Grant	
Beginning Balance	0		Beginning Balance	2,179
Revenues	24,610		Revenues	0
Expenditures	24,610		Expenditures	0
Ending Balance	0		Ending Balance	2,179
FY16 Recycling Trans Station			Emergency Mgt Planning Grant	
Beginning Balance	0		Beginning Balance	316
Revenues	2,400		Revenues	1,250
Expenditures	0		Expenditures	1,250
Ending Balance	2,400		Ending Balance	316
Green Energy Grant			SMRP Small Scale Grant Trn St	
Beginning Balance	0		Beginning Balance	0
Revenues	52,370		Revenues	1,000
Expenditures	52,370		Expenditures	0
Ending Balance	0		Ending Balance	1,000

Special Revenue Funds - Other

Council on Aging Special		Library Memorial Book	
Beginning Balance	38,701	Beginning Balance	2,670
Revenues	11,423	Revenues	440
Expenditures	4,587	Expenditures	764
Ending Balance	45,537	Ending Balance	2,346
Council on Aging Parmenter		Mass. Decon Unit Training	
Beginning Balance	130	Beginning Balance	2,000
Revenues	2,165	Revenues	0
Expenditures	2,295	Expenditures	0
Ending Balance	0	Ending Balance	2,000
Agriculture Comm Donations		Safety Education Fund	
Beginning Balance	1,757	Beginning Balance	322
Revenues	17	Revenues	0
Expenditures	241	Expenditures	0
Ending Balance	1,533	Ending Balance	322
Bunzl Extr/Construct Dynamics		DARE Donation Account	
Beginning Balance	889	Beginning Balance	802
Revenues	0	Revenues	0
Expenditures	0	Expenditures	6
Ending Balance	889	Ending Balance	796
Building and Fire Dept Fines		Veterans Park Donations	
Beginning Balance	1,716	Beginning Balance	500
Revenues	200	Revenues	0
Expenditures	1,426	Expenditures	0
Ending Balance	490	Ending Balance	500
Drug Forfeiture		Teen Task Force Donations	
Beginning Balance	5,294	Beginning Balance	2,247
Revenues	1,154	Revenues	0
Expenditures	3,976	Expenditures	0
Ending Balance	2,472	Ending Balance	2,247
Parmenter Large Print		Town Hall Flag Pole Donations	
Beginning Balance	294	Beginning Balance	1,686
Revenues	2,500	Revenues	0
Expenditures	2,829	Expenditures	527
Ending Balance	(35)	Ending Balance	1,159

Care of Animals Donations		Memorial Hall Revitalization	
Beginning Balance	3,073	Beginning Balance	5,278
Revenues	21,943	Revenues	0
Expenditures	21,915	Expenditures	0
Ending Balance	3,101	Ending Balance	5,278
Shade Tree Comm Donations		Fire Dept Donations	
Beginning Balance	1,512	Beginning Balance	1,726
Revenues	505	Revenues	155
Expenditures	302	Expenditures	0
Ending Balance	1,715	Ending Balance	1,881
Holiday Decorations Donations		Friends of Library Donation	
Beginning Balance	(11)	Beginning Balance	3,469
Revenues	1,748	Revenues	0
Expenditures	1,798	Expenditures	0
Ending Balance	(61)	Ending Balance	3,469
ACO Van/Equip Donations		Community Safty Day/Police	
Beginning Balance	1,090	Beginning Balance	525
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	1,090	Ending Balance	525
Bearsdn Donations		Police Donations	
Beginning Balance	200	Beginning Balance	3,051
Revenues	65	Revenues	0
Expenditures	0	Expenditures	973
Ending Balance	265	Ending Balance	2,078
Silver Lake Lights Donations		Retail Mgt Devel for MarketBasket	
Beginning Balance	1,114	Beginning Balance	15,110
Revenues	0	Revenues	76
Expenditures	0	Expenditures	0
Ending Balance	1,114	Ending Balance	15,186
ACO Facility Donations		Expedited Permitting 43D MarketBasket	
Beginning Balance	190	Beginning Balance	29,795
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	190	Ending Balance	29,795
Recreation Comm Donations		Total Other Funds	
Beginning Balance	13,041	Beginning Balance	138,171
Revenues	0	Revenues	42,391
Expenditures	0	Expenditures	41,639
Ending Balance	13,041	Ending Balance	138,923

Revolving Funds

Ch 535 Insurance Reimbursement	
Beginning Balance	22,809
Revenues	22,424
Expenditures	9,334
Ending Balance	35,899
Conservation Fund	
Beginning Balance	5,118
Revenues	388
Expenditures	3,646
Ending Balance	1,860
VABC Receivership/Rehab Liens	
Beginning Balance	0
Revenues	36,163
Expenditures	0
Ending Balance	36,163
Accident Recovery Account	
Beginning Balance	0
Revenues	32,052
Expenditures	31,935
Ending Balance	117
Total Revolving Funds	
Beginning Balance	27,927
Revenues	91,027
Expenditures	44,915
Ending Balance	74,039

Receipts Reserved for Appropriation

Equipment Rental	
Beginning Balance	3,704
Revenues	60
Expenditures	60
Ending Balance	3,704
Parking Meter	
Beginning Balance	66,560
Revenues	16,743
Expenditures	15,000
Ending Balance	68,303
Sale of Cemetery Lots	
Beginning Balance	1,020
Revenues	660
Expenditures	500
Ending Balance	1,180
Reserve for Ambulance Expenses	
Beginning Balance	65,563
Revenues	44,577
Expenditures	10,000
Ending Balance	100,140
Conservation Fund	
Beginning Balance	26,109
Revenues	0
Expenditures	0
Ending Balance	26,109
Sale of Real Estate Proceeds	
Beginning Balance	150,000
Revenues	10,000
Expenditures	155,000
Ending Balance	5,000
Receipts Reserved for Appropriation Summary	
Beginning Balance	312,956
Revenues	72,040
Expenditures	180,560
Ending Balance	204,436

Agency and Trust

Plumbing Inspector Fees		Septic Revenue	
Beginning Balance	8,237	Beginning Balance	953
Revenues	10,295	Revenues	0
Expenditures	7,710	Expenditures	0
Ending Balance	10,822	Ending Balance	953
Gas Inspector Fees		Trench Permitting Account	
Beginning Balance	4,558	Beginning Balance	390
Revenues	4,135	Revenues	0
Expenditures	4,115	Expenditures	0
Ending Balance	4,578	Ending Balance	390
Tailings		Compost Bins	
Beginning Balance	7,717	Beginning Balance	1,054
Revenues	0	Revenues	515
Expenditures	0	Expenditures	0
Ending Balance	7,717	Ending Balance	1,569
Div of Fish and Wildlife		Building Dept Outside Detail	
Beginning Balance	1,839	Beginning Balance	888
Revenues	0	Revenues	0
Expenditures	1,839	Expenditures	70
Ending Balance	0	Ending Balance	818
Ch 773 - Police Outside Detail		Conservation Maps	
Beginning Balance	10,000	Beginning Balance	1,313
Revenues	215,448	Revenues	0
Expenditures	192,024	Expenditures	0
Ending Balance	33,425	Ending Balance	1,313
Deputy Tax Collector		Health Vaccines	
Beginning Balance	36	Beginning Balance	5,694
Revenues	40,763	Revenues	403
Expenditures	40,799	Expenditures	4,588
Ending Balance	0	Ending Balance	1,509
Fire Arm & Licenses		Fire Dept Outside Details	
Beginning Balance	7,544	Beginning Balance	1,684
Revenues	14,094	Revenues	12,795
Expenditures	15,975	Expenditures	12,938
Ending Balance	5,663	Ending Balance	1,540

Recreation Fees			
Beginning Balance	13,886		
Revenues	10,997		
Expenditures	8,822		
Ending Balance	16,061		
Canal St Rental Property			
Beginning Balance	8,178		
Revenues	0		
Expenditures	8,178		
Ending Balance	0		
Agency and Trust			
Beginning Balance	49		
Revenues	259,654		
Expenditures	220,776		
Ending Balance	38,927		
Agency and Trust Summary			
Beginning Balance	74,020		
Revenues	569,099		
Expenditures	517,833		
Ending Balance	125,285		

**Non-Expendable Trust Funds
Revenue and Expenditures**

Spaight Street School			Craignin Downing		
Beginning Balance	1,000		Beginning Balance	6,700	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	1,000		Ending Balance	6,700	
Charles Cooke School			Richard B Ellis Memorial		
Beginning Balance	3,000		Beginning Balance	1,002	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	3,000		Ending Balance	1,002	
Gertrude M Hale Scholarship			Barbara Dexter		
Beginning Balance	102,620		Beginning Balance	500	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	102,620		Ending Balance	500	
Lyman Ward School			Dr. Talcott Memorial		
Beginning Balance	1,000		Beginning Balance	565	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	1,000		Ending Balance	565	
Edwin C Hale Library			Martha Talcott Memorial		
Beginning Balance	102,221		Beginning Balance	4,375	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	102,221		Ending Balance	4,375	
Kate Fay Library			Russell Field Library		
Beginning Balance	26,000		Beginning Balance	1,000	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	26,000		Ending Balance	1,000	
Fay Johnstone Library			Talcott Historical		
Beginning Balance	500		Beginning Balance	153	
Revenues	0		Revenues	0	
Expenditures	0		Expenditures	0	
Ending Balance	500		Ending Balance	153	

Adele Parmenter		Waterman Flower	
Beginning Balance	500	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	500	Ending Balance	300
Millers River Translator		Wilder Cemetery Flower	
Beginning Balance	226	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	226	Ending Balance	300
Gladys Green Library		White Taylor Boland Flower	
Beginning Balance	225	Beginning Balance	150
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	225	Ending Balance	150
Herbert L Bartlet Library		Kate Fay Flower	
Beginning Balance	1,000	Beginning Balance	400
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	1,000	Ending Balance	400
Helen Aiken Library		Allen Warrell Flower	
Beginning Balance	33	Beginning Balance	500
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	33	Ending Balance	500
A Harding Library		Charles Everett Flower	
Beginning Balance	300	Beginning Balance	500
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	500
Marion Crane Flower		HC Morse Flower	
Beginning Balance	500	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	500	Ending Balance	300
Morse Davidson Flower		Marie/Virginia Phillips Flower	
Beginning Balance	300	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	300

Carrie/Flora Hale Flower		G/R Sprague Charity Fund	
Beginning Balance	300	Beginning Balance	3,000
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	3,000
Winnie Burnham Flower		Cemetery General Fund	
Beginning Balance	300	Beginning Balance	562,088
Revenues	0	Revenues	14,940
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	577,028
Albert Drury Flower		Coffin Fund	
Beginning Balance	300	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	300
Willey Flower		Gamon Flower Fund	
Beginning Balance	300	Beginning Balance	500
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	500
Elizabeth Cropper Flower		Melvina Lukus Library	
Beginning Balance	300	Beginning Balance	4,684
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	300	Ending Balance	4,684
Marjorie Hill Flower		Ruby Cook Library Trust Fund	
Beginning Balance	500	Beginning Balance	32,220
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	500	Ending Balance	32,220
Nellie Byron Fountain		McGuirk Floor Fund	
Beginning Balance	4,452	Beginning Balance	300
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	4,452	Ending Balance	300
Cemetery Tomb Fund		Johnson Library Trust	
Beginning Balance	2,000	Beginning Balance	960
Revenues	0	Revenues	0
Expenditures	0	Expenditures	0
Ending Balance	2,000	Ending Balance	960

MaGranis/Davenport Trust			
Beginning Balance	10,000	Ben & Margaret Feldman	
Revenues	0	Beginning Balance	325
Expenditures	0	Revenues	0
Ending Balance	10,000	Expenditures	0
		Ending Balance	325
Lillian Plotkin Scholarship Fund			
Beginning Balance	10,000	OPEB Liability Trust	
Revenues	0	Beginning Balance	10,000
Expenditures	0	Revenues	10,116
Ending Balance	10,000	Expenditures	0
		Ending Balance	20,116
Amelia Gibson Library Trust			
Beginning Balance	78,261		
Revenues	0	Non-Expendable Trust Summary	
Expenditures	0	Beginning Balance	1,558,368
Ending Balance	78,261	Revenues	25,056
		Expenditures	0
		Ending Balance	1,583,424
Nye Library Trust			
Beginning Balance	2,000		
Revenues	0		
Expenditures	0		
Ending Balance	2,000		
Frawley Flower			
Beginning Balance	300		
Revenues	0		
Expenditures	0		
Ending Balance	300		
Thomas Flower			
Beginning Balance	325		
Revenues	0		
Expenditures	0		
Ending Balance	325		
H and C Brouillet Library Trust			
Beginning Balance	5,000		
Revenues	0		
Expenditures	0		
Ending Balance	5,000		
C Brouillet Apprenticeship			
Beginning Balance	573,183		
Revenues	0		
Expenditures	0		
Ending Balance	573,183		

**Expendable Trust Funds
Revenue and Expenditures**

Spaight Street School			Craignin Downing		
Beginning Balance	399		Beginning Balance	1,098	
Revenues	10		Revenues	58	
Expenditures	0		Expenditures	0	
Ending Balance	409		Ending Balance	1,156	
Charles Cooke School			Richard B Ellis Memorial		
Beginning Balance	476		Beginning Balance	354	
Revenues	26		Revenues	10	
Expenditures	0		Expenditures	0	
Ending Balance	502		Ending Balance	364	
Gertrude M Hale Scholarship			Barbara Dexter		
Beginning Balance	675		Beginning Balance	997	
Revenues	765		Revenues	11	
Expenditures	0		Expenditures	0	
Ending Balance	1,440		Ending Balance	1,008	
Lyman Ward School			Dr. Talcott Memorial		
Beginning Balance	3,664		Beginning Balance	761	
Revenues	34		Revenues	10	
Expenditures	0		Expenditures	0	
Ending Balance	3,698		Ending Balance	771	
Edwin C Hale Library			Martha Talcott Memorial		
Beginning Balance	9,029		Beginning Balance	1,348	
Revenues	824		Revenues	42	
Expenditures	0		Expenditures	0	
Ending Balance	9,854		Ending Balance	1,391	
Kate Fay Library			Russell Field Library		
Beginning Balance	5,548		Beginning Balance	754	
Revenues	234		Revenues	13	
Expenditures	0		Expenditures	0	
Ending Balance	5,782		Ending Balance	767	
Fay Johnstone Library			Talcott Historical		
Beginning Balance	1,080		Beginning Balance	1,166	
Revenues	12		Revenues	10	
Expenditures	0		Expenditures	0	
Ending Balance	1,092		Ending Balance	1,176	

Adele Parmenter			Waterman Flower		
Beginning Balance	795		Beginning Balance	1,055	
Revenues	10		Revenues	10	
Expenditures	0		Expenditures	23	
Ending Balance	805		Ending Balance	1,042	
Millers River Translator			Wilder Cemetery Flower		
Beginning Balance	1,676		Beginning Balance	593	
Revenues	14		Revenues	7	
Expenditures	0		Expenditures	23	
Ending Balance	1,690		Ending Balance	576	
Gladys Green Library			White Taylor Boland Flower		
Beginning Balance	2,037		Beginning Balance	366	
Revenues	17		Revenues	4	
Expenditures	0		Expenditures	12	
Ending Balance	2,054		Ending Balance	358	
Herbert L Bartlet Library			Kate Fay Flower		
Beginning Balance	2,541		Beginning Balance	1,012	
Revenues	26		Revenues	10	
Expenditures	0		Expenditures	23	
Ending Balance	2,567		Ending Balance	999	
Helen Aiken Library			Allen Warrell Flower		
Beginning Balance	482		Beginning Balance	1,363	
Revenues	4		Revenues	14	
Expenditures	0		Expenditures	23	
Ending Balance	486		Ending Balance	1,354	
A Harding Library			Charles Everett Flower		
Beginning Balance	2,682		Beginning Balance	2,162	
Revenues	22		Revenues	20	
Expenditures	0		Expenditures	23	
Ending Balance	2,704		Ending Balance	2,159	
Marion Crane Flower			Laban Morse Flower		
Beginning Balance	1,505		Beginning Balance	441	
Revenues	15		Revenues	6	
Expenditures	23		Expenditures	23	
Ending Balance	1,497		Ending Balance	424	
Morse Davidson Flower			Marie/Virginia Phillips Flower		
Beginning Balance	824		Beginning Balance	653	
Revenues	8		Revenues	7	
Expenditures	23		Expenditures	23	
Ending Balance	809		Ending Balance	637	

Carrie/Flora Hale Flower		G/R Sprague Charity Fund	
Beginning Balance	401	Beginning Balance	32,081
Revenues	5	Revenues	260
Expenditures	23	Expenditures	0
Ending Balance	383	Ending Balance	32,341
Winnie Burnham Flower		Cemetery General Fund	
Beginning Balance	451	Beginning Balance	63,221
Revenues	6	Revenues	4,561
Expenditures	23	Expenditures	30,439
Ending Balance	434	Ending Balance	37,343
Albert Drury Flower		Coffin Fund	
Beginning Balance	299	Beginning Balance	110
Revenues	4	Revenues	3
Expenditures	12	Expenditures	12
Ending Balance	292	Ending Balance	102
Willey Flower		Gamon Flower Fund	
Beginning Balance	137	Beginning Balance	364
Revenues	3	Revenues	10
Expenditures	12	Expenditures	15
Ending Balance	129	Ending Balance	359
Elizabeth Cropper Flower		Melvina Lukus Library	
Beginning Balance	110	Beginning Balance	884
Revenues	3	Revenues	41
Expenditures	12	Expenditures	0
Ending Balance	102	Ending Balance	925
Marjorie Hill Flower		Ruby Cook Library Trust Fund	
Beginning Balance	205	Beginning Balance	4,216
Revenues	5	Revenues	270
Expenditures	23	Expenditures	0
Ending Balance	187	Ending Balance	4,486
Nellie Byron Fountain		McGuirk Flower Fund	
Beginning Balance	20,516	Beginning Balance	264
Revenues	184	Revenues	4
Expenditures	423	Expenditures	0
Ending Balance	20,278	Ending Balance	269
Cemetery Tomb Fund		Johnson Library Trust	
Beginning Balance	29,104	Beginning Balance	596
Revenues	231	Revenues	12
Expenditures	46	Expenditures	0
Ending Balance	29,288	Ending Balance	607

MaGranis/Davenport Trust		Library Book Fund	
Beginning Balance	1,294	Beginning Balance	156
Revenues	84	Revenues	1
Expenditures	0	Expenditures	0
Ending Balance	1,378	Ending Balance	158
Lillian Plotkin Scholarship Fund		Stabilization	
Beginning Balance	(239)	Beginning Balance	761,059
Revenues	72	Revenues	42,549
Expenditures	0	Expenditures	188,239
Ending Balance	(167)	Ending Balance	615,369
Amelia Gibson Library Trust		Conservation Fund	
Beginning Balance	9,488	Beginning Balance	1,978
Revenues	650	Revenues	15
Expenditures	0	Expenditures	0
Ending Balance	10,139	Ending Balance	1,993
Nye Library Trust		Davenport Trust	
Beginning Balance	998	Beginning Balance	2,108
Revenues	22	Revenues	16
Expenditures	0	Expenditures	0
Ending Balance	1,020	Ending Balance	2,124
Frawley Flower		Lake Park Fund	
Beginning Balance	111	Beginning Balance	11,841
Revenues	3	Revenues	88
Expenditures	0	Expenditures	0
Ending Balance	114	Ending Balance	11,928
Thomas Flower		Charles Starrett	
Beginning Balance	(2)	Beginning Balance	17,537
Revenues	2	Revenues	130
Expenditures	0	Expenditures	0
Ending Balance	0	Ending Balance	17,667
H and C Brouillet Library Trust		Library Capital Improvement	
Beginning Balance	1,397	Beginning Balance	2,124
Revenues	47	Revenues	16
Expenditures	0	Expenditures	0
Ending Balance	1,444	Ending Balance	2,139
C Brouillet Apprenticeship		Bassett Trust for Fire	
Beginning Balance	10,773	Beginning Balance	47,986
Revenues	3,746	Revenues	303
Expenditures	0	Expenditures	3,941
Ending Balance	14,519	Ending Balance	44,348

Bassett Trust for Police		Ben & Margaret Feldman	
Beginning Balance	20	Beginning Balance	2
Revenues	9,358	Revenues	2
Expenditures	9,378	Expenditures	0
Ending Balance	0	Ending Balance	4
Insurance Stabilization Fund		M G Foster Mann Library Fund	
Beginning Balance	25,016	Beginning Balance	5024
Revenues	185	Revenues	37
Expenditures	0	Expenditures	0
Ending Balance	25,202	Ending Balance	5061
DM Goldsher Friends of Library			
Beginning Balance	4,736		
Revenues	36		
Expenditures	0		
Ending Balance	4,771		
A & K Ralys Library Trust		Non-Expendable Trust Summary	
Beginning Balance	0	Beginning Balance	1,103,905
Revenues	1,430,201	Revenues	1,495,418
Expenditures	0	Expenditures	232,816
Ending Balance	1,430,201	Ending Balance	2,366,507

ATHOL BOARD OF ASSESSORS

Annual Report

2015-2016

The new FY2016 values were based on figures as approved by the DOR. Real Estate sales show property values in all areas and types of properties across town stayed the same as last year. The next triennial revaluation will be for FY2017 and will be conducted by the Firm of Vision Government Solutions Inc. With the completion of the Library, 3rd of a 5 year payment schedule and various other town projects above the 2 ½ restrictions, the tax rate increased significantly. Members of the Board are Kenneth Vaidulas, Chairman, Heather Brissette and Lisa Aldrich, Principal Assessor (Full Time) and Jean Robinson, Asst. Assessor.

ASSESSING STATISTICS FOR FISCAL YEAR 2016:

Total Amt to be raised \$22,153,119.52

Est. Receipts/Revenues \$09,764,221.29

Tax Levy \$12,388,898.23

Tax Rate \$ 19.83

There were 206 exemptions granted in the tax amount of \$104,343.84 Of this amount was \$70,468.84 given out for qualifying veterans and their wives and \$838.54 were deferred. The town has set up funds for both the Transfer Station and Water/Sewer Dept.'s that help to offset expenses for both.

The Board of Assessors committed during FY2016 \$11,911,379.16 in Real Estate; \$477,521.53 in Personal Property; \$1,162,780.27 in Excise; \$10,767.55 in Title V Betterments; \$5,700.28 for Omitted (Athol Housing/Pequoig House) and \$2,294.54 for P.I.L.O.T. (Auction of Town Owned Properties). The Board granted \$13,648.20 in Personal Property Abatements and \$27,262.24 in Real Estate Abatements.

A total of \$14,724.14 was given out to those qualified (23) for the Senior Work-Off Program.

Respectfully Submitted,

Kenneth A Vaidulas, Chairman

Lisa M Aldrich

Heather Brissette

Jean W Robinson, Asst. Assessor

REPORT OF THE TOWN TREASURER/COLLECTOR

For Fiscal Year July 1, 2015 – June 30, 2016

Treasurer/Collector Staff:

Bridget A. Jowder – Assistant Treasurer

Susan Sargent – Assistant Collector

Melissa A. Murphy – Treasurer/Collector

To the Board of Selectmen and the Citizens of the Town of Athol:

The Treasurer/Collector's office oversees the Town investment, cash management and revenue collection. It also manages the issuance of all Town debt and the administration of payroll and employee benefits.

The revenue collection consists of real estate, personal property, motor vehicle taxes, water/sewer charges and the tax title redemptions. Along with other fees or charges generated by town departments. In addition, receipts are processed for funds received by the Town electronically. Some examples of such items would be state aid payments, grant receipts and ambulance service fees.

As you may have noticed we have a new out of town address for mailing payments. This is a common practice in Town's similar to Athol. Having the "lockbox" saves on staff having to spend hours opening mail, and allows for no delay in posting payments.

During Fiscal Year 2016 the office processed the following tax dollars:

Real Estate	\$11,592,559
Personal Property	\$464,735
Motor Vehicle Excise	\$1,154,210
Water/Sewer	\$2,438,812.42

The Town holds accounts at several different banking institutions. Below is a breakout of the cash balances in those accounts as of June 30, 2016.

BANK OF AMERICA

Money Market	\$3,120.41
Money Market	\$2,544.73

ATHOL SAVINGS BANK

Market Basket Peer Review	\$15,296.69
Parking Meters	\$33,220.64
Tailings	\$7,834.23

MBLC Library Construction	\$80,988.41
Transfer Station	\$145,629.01
Money Market	\$432,581.65
Library Plan Grant	\$22,262.80
Depository	\$355,360.09
Payroll Account	\$19,908.87
<u>MMDT</u>	
Investment	\$290,625.20
<u>EASTERN BANK</u>	
Vendor Account	\$76,223.94
Vendor Account	\$15,124.68
Money Market	\$75,115.31
<u>UNIBANK</u>	
Deputy Collector	\$25,758.99
Clerk Payments	\$25,317.21
Old Ambulance Account	\$20,752.97
MM Bond Account	\$1,951,086.24
Cemetery	\$492.46
Online Bill Payment	\$195,841.82
<u>TDBANK</u>	
Money Market	\$2,064,977.18
Cultural Council	\$24,178.20
Fire Department Comstar	\$751,355.26
Payroll Account	\$6,685.44
<u>BARTHOLOMEW</u>	
Trust Funds	\$635,716.25
Library Account	\$1,428,169.15
Stabilization Fund	\$1,852,778.99
Total	\$10,558,946.82

Respectfully Submitted:

Melissa A. Murphy
Treasurer/Collector
Town of Athol

Last Name	First Name	Curr Gross	Department
BACHELDER	CAROL	45833.45	
WATSON	NANCY E	86135.26	
HORRIGAN	HUGH	612.00	
HAMLETT	JOAN	1620.00	
MIARECKI	MARTIN	393.75	
PURPLE	NORMA	1350.00	
RAJANIEMI	MELANIE	25181.08	
VONDAL	DEBORAH	59944.93	
ADAMS	WILLIAM	9507.84	
BOUGHTON	EMILY	7840.00	
BRZOZOWSKI	ROBIN	9878.04	
BUCK	BRENDA	1114.50	
CUTLER-RUSSO	ANNE	37714.43	
DUMAS	ANGELA	24041.07	
FISK	CAROL	7815.00	
GAGNE	RHEBA	7857.00	
LEHMANN	MARIE	40355.33	
MATTHEWS	KELSEY	28517.60	
MCNIFF	KAREN	37409.80	
PROUTY	SHARMAN	31.50	
SHAUGHNESSY	JEAN E	60271.87	
SHTULMAN	ROBIN	47164.22	
SKINNER	OLIVIA	6998.50	
TOMLINSON	SEAN	1572.00	
ARSENAULT	JENNIFER	53121.03	
BOYER	JEFFREY	2544.08	
CUMMINGS JR	JOSEPH	8359.56	
DAVIS	PATRICE	50074.57	
GABRENAS	LISA	49705.83	
GAMBRELL	SARAH	52052.62	
HASTINGS	DIANE	6909.12	
ISAKSON	BECKY	60654.16	
LONG	MARIE	4836.66	
MALLETT	JOHNNY	7091.81	
MARONI	DAWN	6539.22	
MARTIN	THOMAS	2075.15	
MORGAN	ALEXA	2793.06	
PURPLE	NORMAN	2631.75	
RUSSELL	PATRICIA	9497.40	
TAYLOR	ANN	1083.33	
BRIGHTENI	ANTHONY	1462.50	
BRISSETTE	HEATHER	54920.80	
CALDWELL	WILLIAM	225.00	
CHAUVETTE	LEE	1625.00	
DODGE	ALAN	1462.50	
RAYMOND	STEPHEN	1462.00	
SUHOSKI	SHAUN	113174.76	
SMITH	ERIC	14314.12	
BARRY	BARBARA	3712.50	
BERGQUIST	ELIZABETH	15185.65	
JOWDER	BRIDGET	40742.47	
SARGENT	SUSAN	40180.94	
WANAMAKER	LISA	2405.68	
ALDRICH	LISA	58307.37	
ROBINSON	JEAN W.	36721.65	
VAIDULAS	KENNETH	1789.71	
GREENE	JOHN R	7074.36	
MCGUIRK	NEIL	44595.51	
MAILLOUX	CHRISTINE E	71209.14	
MURPHY	MARYANN	31121.51	
KIMBALL	DENNIS	44837.30	
GALE	BRIAN	250.00	
JOLY	DANIEL	11825.00	
LEGARE	ROBERT	250.00	
SKOWYRA	BRIANNA	61683.13	

Last Name	First Name	Curr Gross	Department
YOUNG	BECKY	33958.75	
ADAMS	LARRY	56791.84	
BALBEN	WILLIAM	29549.36	
BASS	VERNON	56292.76	
BELLOLI	ANDREW	57708.89	
CAREY	JASON	49245.89	
CARR	DAVID	60533.42	
COOLEY	DIANA L.	47032.95	
COSTA	ROBERT N	61601.72	
CRAVEN	DAVID	54564.19	
CROTEAU	MARIE	28880.39	
HERSH	WILLIAM	9654.26	
HUGHES	ROBERT	38141.10	
HUGHES	ROBERT L.	62438.90	
KEDDY	PAUL	43781.15	
KEDDY JR.	ALAN	50039.49	
KNECHTEL	TRAVIS	64612.63	
LEBLANC	GARY	63931.77	
LICHTENBERGER	JASON	49378.48	
MUSHNICK	REBECCA	10155.00	
PEIRCE	HERBERT	57797.31	
ROY	ROBERT	63558.25	
SEXTON	ROBERT	60290.96	
SUPERCHI	DANIEL	57938.23	
TESSIER	ANDREW	86379.16	
TRUEHART	DUANE	78934.36	
TURNER	THOMAS	51688.74	
WALSH	DOUGLAS	96064.70	
AUCOIN	RICHARD	18084.05	
BARTUS	JOHN	3957.33	
BRITT	ERNEST J	1892.00	
CASELLA	CHRISTOPHER	43031.54	
COLE	JONATHAN	172.00	
DION	LAURINDA	4760.50	
HAGER	KENT A	37036.46	
HORNE	RANDY	672.00	
JACKSON JR.	RAYMOND	172.00	
LESLIE	MICHAEL	172.00	
MARTIN	RICHARD	12355.36	
POLLARD	JAMES	13546.25	
PRATT	RONALD	172.00	
SHOEMAKER	DAVID	172.00	
WRIGHT	TIMOTHY	2091.50	
ADAMS JR	STEVEN	39964.27	
ANDERSON	TIMOTHY	127720.48	
BROWN	COREY	72093.72	
BUCK	PETER J	66999.50	
CHAUVETTE	COREY	63762.08	
COTE	RONNY R	76138.55	
CUMMINGS	THOMAS	79932.79	
DEVENEAU	CRAIG	76676.04	
DUBRULE	SCOTT A	85052.74	
FORTES	GREGORY	95854.74	
FREDETTE	ERICK	4735.25	
HAGER	DONALD	53704.23	
HEATH	KEVIN	107865.79	
KACZMARCZYK	DOUGLAS	88791.38	
MOUSSEAU	JARRET	100148.25	
NEALE	TODD W.	61576.27	
O'LARI	ALBERT	9116.50	
STANGE	RANDAL	78438.70	
DISALLE	DANIEL	8421.40	
DUBRULE JR.	BRUCE	103675.65	
DUGUAY SR	JOHN L	98819.62	
ERALI	CHAD	120729.00	

Last Name	First Name	Curr Gross	Department
FERGUSON	JAMES	82838.34	
FLEMATTI	ANTHONY	5667.93	
GIRARD	CHAD	83653.38	
HAMILTON	JAMAL	68082.37	
HORRIGAN	KEVIN S	96056.33	
JACK	ERIC R	98121.15	
KACZMARCZYK	KEVIN	94737.21	
LACKI	LESTER	62124.07	
LANDRY JR	PAUL	79135.32	
MITCHELL	ADAM	68601.83	
PARISI	TRAVIS	50089.16	
PARKER	JEFFREY	80796.97	
SANDOVA	DANA	75274.54	
SHEPARDSON JR	ARTHUR C	82539.08	
SICARD	ETHAN	31855.43	
SOLTYSIK	ANDREW	117992.70	
ADAMS	DAVID	1382.69	
BOUCHER	BRIAN	3022.25	
BOURQUE	TREVOR	1377.90	
BRAILEY	TRAVIS	2369.30	
CAREY	TREVOR	1293.00	
CARRA	FRANCISCO	450.00	
GRIFFITH	TIMOTHY	1190.89	
JOHNSON	RYAN	989.00	
KIMBALL	GREGGORY	2181.86	
NOLETTE	CODY	880.00	
WINTERS	BRUCE	2800.35	
GALE	JOHN	8528.19	
HERK	ARTHUR	594.00	
MITCHELL	RANDY	750.00	
SAVOY	CATHY	55519.19	
TARARA	SALLY	2220.00	
THAYER	JUDITH	13741.98	
BACON	ELWIN	1900.00	
MUZZY	CATHY	1400.00	
DICKIE	GORDON J	600.00	
TERROY	GARY	25753.32	
BRISSETTE	JACOB	290.00	
CAPUZZO	JOSEPH	2256.00	
DOIRON-LARUE	ETHAN	2612.63	
DOIRON-LARUE	WYATT	3672.07	
IOZZO	COTY	2696.63	
KING	BENJAMIN	5000.00	
MARSHALL	SAMANTHA	3496.51	
PAYNE	KYRA	370.00	
POSK	JAMIE	3866.00	
SAISA	KAINEN	2753.50	
TRUESDELL	LEAH	2477.50	
AMBROZY	CAROL	750.00	
ANDREWS	MADELEINE	750.00	
BLACK	RUTH	750.00	
BOWERS	BEATRICE	750.00	
BULBUK	JOHN	750.00	
CLIFFORD	EMILIE	750.00	
COLE JR.	WILLIAM	1500.00	
DURKEE	GLORIA	750.00	
FELDMAN	BEN	750.00	
FORAND	JEANNE	750.00	
FOWLER	BRUCE	750.00	
HEBERT	PETER	750.00	
JACKSON	JAMES	515.00	
KIELY	PAULINE	621.00	
LAFOUNTAIN	ROSEANNA	750.00	
LOZIER	GERARD	612.00	
MCGUIRK	BETTY	750.00	

<u>Last Name</u>	<u>First Name</u>	<u>Curr Gross</u>	<u>Department</u>
MILLIGAN	JAMES	750.00	
ROI X	GEORGE	540.00	
SMITH	BETTY ANN	531.00	
SMITH	SHEILA	468.00	
SPAULDING	MARY	441.00	
STODDARD	GLORIA	750.00	
WATTS	ROGER	685.00	
WHITE	JEAN	750.00	
BALDWIN	EARLE	787.50	
BLANCHARD	DEBRA A	75893.23	
BRISTOL	EILEEN	70214.82	
BUGLIONE	ANDREA	16948.51	
DODGE	ZACHARY	2052.00	
FISHER	KALA	40798.80	
GERARDI	JASON	43.56	
GROSKY	MITCHELL	1124.50	
HUME	KEVIN	2011.50	
KILHART	KRYSTAL	881.00	
PARAS	DANIEL	29453.98	
ROBINSON	TIMOTHY	180.24	
SKINNER	SAMANTHA	339.50	
WIITA	LAURIE	6649.67	
BOUSQUET	BRADLEY	1322.76	
CARRASQUILLO	TATYANA	1008.26	
FINDLAY	MICHAEL	1477.13	
JOBST	EVAN	3000.00	
JOBST	JEFFREY	4700.00	
MELANSON	BRYCE	1115.10	
RIDDELL	ALICIA	1207.13	
ROBIDEAU	KAYLA	1261.70	
ROUSSEL	SHELBY	1193.26	
WHITE	RYAN	1193.25	
Grand Total		6387886.68	

227 Records