

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 24,056,882
Last Year's Levy Tax Collection	252,704
Prior Years Property Tax Collection	136,842
Interest & Penalty	174,575
PILOT & Tax Treaty (excluded from levy) Collection	8,141
Other Local Property Taxes	-
Licenses and Permits	23,647
Fines and Forfeitures	10,599
Investment Income	104,196
Departmental	1,586,061
Rescue Run Revenue	-
Police & Fire Detail	526,584
Other Local Non-Property Tax Revenues	39,138
Tuition	-
Impact Aid	-
Medicaid	-
Federal Stabilization Funds	-
Federal Food Service Reimbursement	-
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	-
MV Excise Tax Reimbursement	198,744
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	97,833
Meals & Beverage Tax / Hotel Tax	240,253
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	-
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	1,624,077
Motor Vehicle Phase Out	44,815
Other Revenue	-
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	<u>\$ 29,125,091</u>
Financing Sources: Transfer from Capital Funds	\$ 16,000
Financing Sources: Transfer from Other Funds	130,435
Financing Sources: Debt Proceeds	255,890
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	<u>\$ 402,325</u>

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 570,795	\$ 473,050	\$ 69,399	\$ -	\$ 348,901	\$ -	\$ 773,082	\$ 398,815	\$ 1,582,485
Compensation - Group B	-	-	-	-	-	-	-	-	89,103
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	442	-	-	3,070	-	37,368	6,378	239,639
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	657,709
Active Medical Insurance - Group A	139,242	79,473	-	-	57,890	-	277,258	49,903	431,580
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	23,824
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,173	6,298	-	-	5,823	-	15,724	2,623	18,747
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,035
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	43,714	36,262	5,315	-	26,955	-	62,068	31,031	156,380
Life Insurance	1,971	1,873	-	-	1,271	-	3,592	669	5,662
State Defined Contribution- Group A	4,744	3,826	689	-	2,972	-	4,563	1,537	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	473
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	11,626	-	-	-	-	-	-	-	3,316
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	76,436	63,346	9,293	-	46,722	-	103,524	53,406	211,912
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	11,932
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	244,135	35,614	9,230	-	547	-	56,874	30,585	24,956
Materials/Supplies	96,237	24,366	2,206	-	2,821	-	94,067	15,444	34,766
Software Licenses	41,875	43,692	-	-	2,000	-	-	-	49,946
Capital Outlays	84,265	-	-	-	-	-	145,723	37,379	98,688
Insurance	227,902	-	-	-	-	-	-	-	-
Maintenance	-	-	858	-	-	-	231,709	15,639	95,786
Vehicle Operations	11	1,470	-	-	1,845	-	72,242	5,103	59,090
Utilities	18,868	17,902	11,712	-	5,115	-	33,825	5,115	48,889
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	6,409	-	-
Revaluation	-	20,068	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	90,718	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	204,200	-	-	-	-	-	-	-	-
Other Operation Expenditures	151,949	9,753	34,294	-	5,996	238,526	17,402	97,680	92,028
Tipping Fees	-	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,926,143	\$ 817,435	\$ 142,996	\$ -	\$ 511,928	\$ 238,526	\$ 2,026,148	\$ 751,307	\$ 3,937,946

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal
Compensation- Group A	\$ -	\$ 89,251	\$ 115,796	\$ -	\$ -	\$ -	\$ 4,421,574
Compensation - Group B	-	-	-	-	-	-	89,103
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	-	33,896	1,330	-	-	-	322,123
Overtime - Group B	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	657,709
Active Medical Insurance - Group A	-	64,850	-	-	-	-	1,100,196
Active Medical Insurance- Group B	-	-	-	-	-	-	23,824
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	2,275	354	-	-	-	60,017
Active Dental Insurance- Group B	-	-	-	-	-	-	1,035
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	-	8,363	8,970	-	-	-	379,058
Life Insurance	-	1,070	268	-	-	-	16,376
State Defined Contribution- Group A	-	1,411	-	-	-	-	19,742
State Defined Contribution - Group B	-	-	-	-	-	-	473
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	14,942
Other Benefits- Group B	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	15,120	15,506	-	-	-	595,265
State Defined Benefit Pension - Group B	-	-	-	-	-	-	11,932
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-
Purchased Services	-	-	12,736	-	-	-	414,677
Materials/Supplies	-	-	14,463	-	-	-	284,370
Software Licenses	-	-	610	-	-	-	138,123
Capital Outlays	-	-	255,890	-	-	-	621,945
Insurance	-	-	-	-	-	-	227,902
Maintenance	-	-	6,045	-	-	-	350,037
Vehicle Operations	-	-	4,660	-	-	-	144,421
Utilities	-	8,627	76	-	-	-	150,129
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	6,409
Revaluation	-	-	-	-	-	-	20,068
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	90,718
Trash Removal & Recycling	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	204,200
Other Operation Expenditures	-	-	6,753	-	-	-	654,381
Tipping Fees	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	14,216,622	-	-	14,216,622
Regional Appropriation for Education	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	681,970	-	681,970
Municipal Debt- Interest	-	-	-	-	141,573	-	141,573
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	450,000	450,000
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 224,863	\$ 443,457	\$ 14,216,622	\$ 823,543	\$ 450,000	\$ 26,510,914

Financing Uses: Transfer to Capital Funds	\$ 1,295,615
Financing Uses: Transfer to Other Funds	406,125
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	\$ 1,701,740
Net Change in Fund Balance¹	1,314,762
Fund Balance1- beginning of year	\$9,886,486
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	-
Fund Balance¹ - beginning of year adjusted	9,886,486
Rounding	-
Fund Balance¹ - end of year	\$ 11,201,248

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2018						\$ 9,886,486	-	\$ 9,886,486	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 9,886,486</u>	<u>-</u>	<u>\$ 9,886,486</u>	
General Fund	\$ 28,598,507	\$ 402,325	\$ 25,984,330	\$ 1,701,740	\$ 1,314,762	\$ 9,886,486	\$ -	\$ 9,886,486	\$ 11,201,248
Totals per audited financial statements	<u>\$ 28,598,507</u>	<u>\$ 402,325</u>	<u>\$ 25,984,330</u>	<u>\$ 1,701,740</u>	<u>\$ 1,314,762</u>	<u>\$ 9,886,486</u>	<u>\$ -</u>	<u>\$ 9,886,486</u>	<u>\$ 11,201,248</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reimbursement for police details reported as a receivable on financial statements and revenue/expense on MTP-2	\$ 526,584.00	\$ -	\$ 526,584.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 29,125,091</u>	<u>\$ 402,325</u>	<u>\$ 26,510,914</u>	<u>\$ 1,701,740</u>	<u>\$ 1,314,762</u>	<u>\$ 9,886,486</u>	<u>\$ -</u>	<u>\$ 9,886,486</u>	<u>\$ 11,201,248</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.