

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended
June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 23,830,096	\$ -
Last Year's Levy Tax Collection	219,522	-
Prior Years Property Tax Collection	62,809	-
Interest & Penalty	135,869	-
PILOT & Tax Treaty (excluded from levy) Collection	7,104	-
Other Local Property Taxes	-	-
Licenses and Permits	23,184	-
Fines and Forfeitures	19,471	-
Investment Income	59,585	-
Departmental	1,316,705	-
Rescue Run Revenue	-	-
Police & Fire Detail	56,805	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	-
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	-
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	-
MV Excise Tax Reimbursement & Phase-out	166,072	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	98,142	-
Meals & Beverage Tax / Hotel Tax	254,067	-
LEA Aid	-	-
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	-
Incentive Aid	-	-
Property Revaluation Reimbursement	50,583	-
Other State Revenue	1,660,642	-
Other Revenue	21,140	-
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 27,981,796	\$ -
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	50,000	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 50,000	\$ -

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June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 477,332	\$ 464,681	\$ 65,612	\$ -	\$ 347,158	\$ -	\$ 782,491	\$ 337,242	\$ 1,434,357
Compensation - Group B	-	-	-	-	-	-	-	-	87,998
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	63	-	-	3,047	-	49,821	10,492	257,679
Overtime - Group B	-	-	-	-	-	-	-	-	244
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	131,495
Active Medical Insurance - Group A	97,599	96,254	-	-	44,652	-	165,667	71,446	309,050
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	18,515
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group A	6,869	6,775	-	-	3,173	-	11,661	5,029	21,752
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,303
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	38,842	38,307	5,571	-	18,872	-	65,932	28,434	130,363
Life Insurance	2,213	1,771	-	-	821	-	3,048	1,315	6,027
State Defined Contribution- Group A	5,468	5,393	784	-	1,408	-	9,282	4,003	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,037
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	36,805	-	-	-	-	-	-	-	168,393
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	1,091	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	52,092	51,374	7,471	-	23,805	-	88,422	38,133	182,265
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	9,883
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	298,566	85,706	43,189	-	71	-	237,291	31,303	43,795
Materials/Supplies	19,023	15,117	1,912	-	2,019	-	98,102	46,704	29,372
Software Licenses	13,992	37,333	6,295	-	4,842	-	-	779	-
Capital Outlays	7,739	142,930	1,110	-	11,807	-	718,703	5,665	170,112
Insurance	243,350	-	-	-	-	-	-	-	-
Maintenance	-	-	2,356	-	-	-	53,195	181,414	47,776
Vehicle Operations	48	1,273	-	-	3,424	-	67,433	5,020	49,975
Utilities	8,090	5,082	11,717	-	3,017	-	91,457	4,173	72,721
Contingency	9,933	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	11,517	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	106,886	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	38,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	51,742	21,174	1,649	-	5,994	232,708	28,515	73,415	103,709
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	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,407,703	\$ 973,233	\$ 147,666	\$ -	\$ 475,201	\$ 232,708	\$ 2,589,423	\$ 844,567	\$ 3,277,821

Town of Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended
June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 123,185	\$ -	\$ -	\$ -	\$ 4,032,058	\$ -
Compensation - Group B	-	84,960	-	-	-	-	172,958	-
Compensation - Group C	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	1,567	-	-	-	322,669	-
Overtime - Group B	-	26,488	-	-	-	-	26,732	-
Overtime - Group C	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	131,495	-
Active Medical Insurance - Group A	-	-	45,571	-	-	-	830,239	-
Active Medical Insurance- Group B	-	18,306	-	-	-	-	36,821	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	-	3,277	-	-	-	58,536	-
Active Dental Insurance- Group B	-	1,288	-	-	-	-	2,591	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-
Payroll Taxes	-	7,285	20,706	-	-	-	354,312	-
Life Insurance	-	337	839	-	-	-	16,371	-
State Defined Contribution- Group A	-	-	-	-	-	-	26,338	-
State Defined Contribution - Group B	-	-	-	-	-	-	1,037	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	205,198	-
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	2,547	-	-	-	3,638	-
Local Defined Benefit Pension - Group B	-	882	-	-	-	-	882	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	24,260	-	-	-	467,822	-
State Defined Benefit Pension - Group B	-	8,401	-	-	-	-	18,284	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	51	12,105	-	-	-	752,077	-
Materials/Supplies	-	-	18,680	-	-	-	230,929	-
Software Licenses	-	-	-	-	-	-	63,241	-
Capital Outlays	-	-	24,847	-	-	-	1,082,913	-
Insurance	-	-	-	-	-	-	243,350	-
Maintenance	-	-	-	-	-	-	284,741	-
Vehicle Operations	-	-	7,991	-	-	-	135,164	-
Utilities	-	-	4,243	-	-	-	200,500	-
Contingency	-	-	-	-	-	-	9,933	-
Street Lighting	-	-	-	-	-	-	11,517	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	106,886	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	38,000	-
Other Operation Expenditures	-	132	178,548	-	-	-	697,586	-
Local Appropriation for Education	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	14,121,237	-	-	14,121,237	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	525,000	-	525,000	-
Municipal Debt- Interest	-	-	-	-	152,451	-	152,451	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	223,630	223,630	-
Retiree Dental Insurance- Total	-	-	-	-	-	792	792	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 148,130	\$ 468,366	\$ 14,121,237	\$ 677,451	\$ 224,422	\$ 25,587,928	\$ -

Financing Uses: Transfer to Capital Funds	\$ 516,558	\$ -
Financing Uses: Transfer to Other Funds	835,755	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,352,313	\$ -
Net Change in Fund Balance¹	1,091,555	-
Fund Balance1- beginning of year	\$8,794,931	\$0
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	8,794,931	-
Rounding	-	-
Fund Balance¹ - end of year	\$ 9,886,486	\$ -

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

Town of Charlestown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended
June 30, 2018

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, 2017						\$ 8,794,931	-	\$ 8,794,931	
<i>No funds removed from RGS for fiscal 2017</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2017</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2017</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 8,794,931</u>	<u>-</u>	<u>\$ 8,794,931</u>	
General Fund	\$ 27,981,796	\$ 50,000	\$ 25,587,928	\$ 1,352,313	\$ 1,091,555	\$ 8,794,931	\$ -	\$ 8,794,931	\$ 9,886,486
Totals per audited financial statements	<u>\$ 27,981,796</u>	<u>\$ 50,000</u>	<u>\$ 25,587,928</u>	<u>\$ 1,352,313</u>	<u>\$ 1,091,555</u>	<u>\$ 8,794,931</u>	<u>\$ -</u>	<u>\$ 8,794,931</u>	<u>\$ 9,886,486</u>
<u>Reconciliation from financial statements to MTP2</u>									
Rounding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Per MTP2	<u>\$ 27,981,796</u>	<u>\$ 50,000</u>	<u>\$ 25,587,928</u>	<u>\$ 1,352,313</u>	<u>\$ 1,091,555</u>	<u>\$ 8,794,931</u>	<u>\$ -</u>	<u>\$ 8,794,931</u>	<u>\$ 9,886,486</u>

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