

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

<u>REVENUE</u>	<u>Municipal</u>
Current Year Levy Tax Collection	\$ 17,795,904
Last Year's Levy Tax Collection	487,032
Prior Years Property Tax Collection	30,365
Interest & Penalty	80,806
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	376,399
Fines and Forfeitures	49,755
Investment Income	11,007
Departmental	225,119
Rescue Run Revenue	-
Police & Fire Detail	345,454
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	312,823
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	35,323
Library Construction Aid	-
Public Service Corporation Tax	102,396
Meals & Beverage Tax / Hotel Tax	51,757
LEA Aid	-
Group Home	-
Housing Aid Capital Projects	-
Housing Aid Bonded Debt	-
State Food Service Revenue	-
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	5,285,936
Other Revenue	72,751
Local Appropriation for Education	-
Regional Appropriation for Education	-
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 25,262,827
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	232,842
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ 232,842

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

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 558,012	\$ 224,319	\$ -	\$ 45,348	\$ 102,259	\$ -	\$ 572,790	\$ 162,035	\$ 1,006,854
Compensation - Group B	-	-	-	-	-	-	-	-	297,886
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	45,824	-	81,215
Overtime - Group B	-	-	-	-	-	-	-	-	24,263
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	212,768
Active Medical Insurance - Group A	23,244	22,785	-	-	23,122	-	162,633	19,842	189,354
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	49,340
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,081	515	-	-	1,115	-	8,100	852	10,827
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,568
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	39,651	17,518	-	2,319	7,288	-	44,499	12,176	123,623
Life Insurance	646	420	-	70	210	-	1,215	210	1,969
State Defined Contribution- Group A	5,705	2,263	-	296	1,166	-	6,532	1,094	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,786
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,226	2,788	-	618	375	-	58,323	9,889	51,399
Other Benefits- Group B	-	-	-	-	-	-	-	-	1,134
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	10,338	5,026	-	624	2,273	-	13,324	2,138	330,752
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	4,906
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	273,519	39,573	-	140	7,829	-	3,079	6,782	15,667
Materials/Supplies	28,763	2,361	-	246	138	-	11,325	13,139	7,996
Software Licenses	-	-	-	37,974	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	151,470	-	81,372
Insurance	114,196	-	-	-	-	-	-	-	-
Maintenance	1,161	-	-	1,168	-	-	83,152	-	3,150
Vehicle Operations	-	-	-	-	-	-	74,639	-	49,938
Utilities	27,323	-	-	-	-	-	23,517	10,990	22,376
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	27,839	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	50,421	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	1,100	-	-	-	-	-	-	-	-
Other Operation Expenditures	54,805	2,125	10,500	-	270	132,000	13,000	29,663	38,949
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	\$ 1,144,769	\$ 319,693	\$ 10,500	\$ 88,803	\$ 146,044	\$ 132,000	\$ 1,351,682	\$ 268,810	\$ 2,610,093

Town of Hopkinton
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
Compensation- Group A	\$ -	\$ -	\$ 53,762	\$ -	\$ -	\$ -	\$ 2,725,379
Compensation - Group B	-	-	-	-	-	-	297,886
Compensation - Group C	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-
Overtime- Group A	-	-	392	-	-	-	127,431
Overtime - Group B	-	-	-	-	-	-	24,263
Overtime - Group C	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	212,768
Active Medical Insurance - Group A	-	-	6,779	-	-	-	447,758
Active Medical Insurance- Group B	-	-	-	-	-	-	49,340
Active Medical Insurance- Group C	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	-	262	-	-	-	24,753
Active Dental Insurance- Group B	-	-	-	-	-	-	2,568
Active Dental Insurance- Group C	-	-	-	-	-	-	-
Payroll Taxes	-	-	3,509	-	-	-	250,583
Life Insurance	-	-	105	-	-	-	4,845
State Defined Contribution- Group A	-	-	282	-	-	-	17,338
State Defined Contribution - Group B	-	-	-	-	-	-	1,786
State Defined Contribution - Group C	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	1,694	-	-	-	128,312
Other Benefits- Group B	-	-	-	-	-	-	1,134
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	-	-	618	-	-	-	365,093
State Defined Benefit Pension - Group B	-	-	-	-	-	-	4,906
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-
Purchased Services	-	-	3,255	-	-	-	349,843
Materials/Supplies	-	-	644	-	-	-	64,612
Software Licenses	-	-	-	-	-	-	37,974
Capital Outlays	-	-	-	-	-	-	232,842
Insurance	-	-	-	-	-	-	114,196
Maintenance	-	-	-	-	-	-	88,631
Vehicle Operations	-	-	3	-	-	-	124,580
Utilities	-	-	2,075	-	-	-	86,281
Contingency	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	27,839
Revaluation	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	50,421
Trash Removal & Recycling	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	1,100
Other Operation Expenditures	100,000	-	3,622	-	-	-	384,933
Local Appropriation for Education	-	-	-	18,340,317	-	-	18,340,317
Regional Appropriation for Education	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	282,000	-	282,000
Municipal Debt- Interest	-	-	-	-	71,137	-	71,137
School Debt- Principal	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	39,265	39,265
Retiree Dental Insurance- Total	-	-	-	-	-	6,392	6,392
OPEB Contribution- Total	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-
Total Expenditures	\$ 100,000	\$ -	\$ 77,002	\$ 18,340,317	\$ 353,137	\$ 45,657	\$ 24,988,508

Financing Uses: Transfer to Capital Funds	\$ 112,035
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
Total Other Financing Uses	<u>\$ 112,035</u>
Net Change in Fund Balance¹	395,126
Fund Balance1- beginning of year	\$5,319,133
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	<u>5,319,133</u>
Rounding	
Fund Balance¹ - end of year	<u>\$ 5,714,259</u>

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

Town of Hopkinton
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						\$ 5,319,133		\$ 5,319,133	
<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, 2017 adjusted						<u>\$ 5,319,133</u>		<u>\$ 5,319,133</u>	
General Fund	\$ 25,262,827	\$ 232,842	\$ 24,988,508	\$ 112,035	\$ 395,126	\$ 5,319,133	\$ -	\$ 5,319,133	\$ 5,714,259
Totals per audited financial statements	<u>\$ 25,262,827</u>	<u>\$ 232,842</u>	<u>\$ 24,988,508</u>	<u>\$ 112,035</u>	<u>\$ 395,126</u>	<u>\$ 5,319,133</u>	<u>\$ -</u>	<u>\$ 5,319,133</u>	<u>\$ 5,714,259</u>
<u>Reconciliation from financial statements to MTP2</u>									
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 25,262,827</u>	<u>\$ 232,842</u>	<u>\$ 24,988,508</u>	<u>\$ 112,035</u>	<u>\$ 395,126</u>	<u>\$ 5,319,133</u>	<u>\$ -</u>	<u>\$ 5,319,133</u>	<u>\$ 5,714,259</u>

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