

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

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 46,669,817	\$ -
Last Year's Levy Tax Collection	551,164	-
Prior Years Property Tax Collection	30,624	-
Interest & Penalty	131,783	-
PILOT & Tax Treaty (excluded from levy) Collection	108,379	-
Other Local Property Taxes	61,515	-
Licenses and Permits	844,142	-
Fines and Forfeitures	707,905	-
Investment Income	49,759	-
Departmental	3,206,503	-
Rescue Run Revenue	691,664	-
Police & Fire Detail	888,003	-
Other Local Non-Property Tax Revenues	35,747	-
Tuition	-	-
Impact Aid	-	793,666
Medicaid	-	476,178
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	315,299
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	1,590,663	1,284,152
MV Excise Tax Reimbursement	76,146	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	145,601	-
Library Construction Aid	50,092	-
Public Service Corporation Tax	202,925	-
Meals & Beverage Tax / Hotel Tax	1,930,935	-
LEA Aid	-	7,979,347
Group Home	-	-
Housing Aid Capital Projects	73,235	-
Housing Aid Bonded Debt	276,683	-
State Food Service Revenue	-	9,750
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	78,731	46,263
Motor Vehicle Phase Out	221,836	-
Other Revenue	402,331	876,624
Local Appropriation for Education	-	26,510,694
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	110,956
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 59,026,183</b>	<b>\$ 38,402,929</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	195,954	121,800
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 195,954</b>	<b>\$ 121,800</b>

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

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 505,135	\$ 542,708	\$ 206,982	\$ 152,658	\$ 361,510	\$ 347,763	\$ 767,487	\$ 790,733	\$ 3,099,851
Compensation - Group B	-	-	-	-	-	-	-	-	167,407
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	20,850	2,496	19,605	2,492	-	757	113,492	89,334	342,320
Overtime - Group B	-	-	-	-	-	-	-	-	13,065
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	549,632
Active Medical Insurance - Group A	51,035	92,882	29,369	25,185	53,201	34,846	157,184	20,382	376,792
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	18,933
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,292	5,704	1,750	1,564	3,887	2,302	10,786	1,314	23,038
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,096
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	37,008	39,624	17,225	11,279	26,529	27,169	63,520	66,500	308,563
Life Insurance	6,428	7,418	2,620	1,908	5,277	1,269	2,190	2,120	4,602
State Defined Contribution- Group A	3,680	3,621	1,524	1,470	2,479	-	5,139	1,605	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	7,421	16,628	-	-	-	1,246	19,109	34,193	161,485
Other Benefits- Group B	-	-	-	-	-	-	-	-	12,961
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	1,366	-	-	-	-	125,198	47,817	-	572,744
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	3,268
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	45,716	44,507	21,120	16,502	20,434	-	48,785	17,448	214,077
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	5,741
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	16,509	8,053	-	-	9,577	11,399	9,704	2,483	10,331
Purchased Services	570,566	59,510	56,005	18,958	134,931	81,849	121,934	105,808	114,695
Materials/Supplies	34,969	4,780	15,851	36,075	378	109,288	189,938	137,807	59,215
Software Licenses	-	-	-	308,235	-	1,833	-	-	-
Capital Outlays	6,856	-	6,090	360,627	-	20,000	544,763	177,735	238,403
Insurance	250,547	-	-	-	-	-	-	-	-
Maintenance	127,544	504	15,360	18,340	-	12,437	601,801	133,311	173,457
Vehicle Operations	-	1,781	-	3,721	1,603	-	165,238	41,965	150,204
Utilities	91,266	1,537	20,634	55,350	1,260	70,058	37,695	100,699	101,365
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	209,426	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	47,962	-	-
Trash Removal & Recycling	-	-	-	-	-	-	735,463	-	-
Claims & Settlements	10,427	-	-	-	-	-	-	-	-
Community Support	221,976	-	-	-	-	-	-	-	-
Other Operation Expenditures	60,181	2,419	-	765	1,414	255	2,420	7,669	13,257
Tipping Fees	-	-	-	-	-	-	130,617	-	-
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,072,772</b>	<b>\$ 834,172</b>	<b>\$ 414,135</b>	<b>\$ 1,015,129</b>	<b>\$ 622,480</b>	<b>\$ 847,669</b>	<b>\$ 4,032,470</b>	<b>\$ 1,731,106</b>	<b>\$ 6,736,502</b>

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

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 1,896,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,671,388	\$ 16,623,454
Compensation - Group B	223,178	-	-	-	-	-	390,585	1,607,741
Compensation - Group C	-	-	-	-	-	-	-	2,975,430
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	346,953	-	-	-	-	-	938,299	-
Overtime - Group B	68,564	-	-	-	-	-	81,629	-
Overtime - Group C	-	-	-	-	-	-	-	180,711
Police & Fire Detail	13,493	-	-	-	-	-	563,125	-
Active Medical Insurance - Group A	351,022	-	-	-	-	-	1,191,898	2,098,982
Active Medical Insurance- Group B	28,273	-	-	-	-	-	47,206	168,756
Active Medical Insurance- Group C	-	-	-	-	-	-	-	636,512
Active Dental insurance- Group A	22,522	-	-	-	-	-	76,159	147,814
Active Dental Insurance- Group B	3,543	-	-	-	-	-	4,639	11,318
Active Dental Insurance- Group C	-	-	-	-	-	-	-	39,907
Payroll Taxes	188,050	-	-	-	-	-	785,467	554,871
Life Insurance	13,470	-	-	-	-	-	47,302	43,799
State Defined Contribution- Group A	500	-	-	-	-	-	20,018	335,068
State Defined Contribution - Group B	1,002	-	-	-	-	-	1,002	21,820
State Defined Contribution - Group C	-	-	-	-	-	-	-	23,052
Other Benefits- Group A	86,711	-	-	-	-	-	326,793	233,801
Other Benefits- Group B	2,358	-	-	-	-	-	15,319	11,341
Other Benefits- Group C	-	-	-	-	-	-	-	6,885
Local Defined Benefit Pension- Group A	937,121	-	-	-	-	-	1,684,246	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	3,268	4,774
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	4,732
State Defined Benefit Pension- Group A	115,016	-	-	-	-	-	543,605	2,194,035
State Defined Benefit Pension - Group B	11,248	-	-	-	-	-	16,989	187,932
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	284,332
Other Defined Benefit / Contribution	7,313	-	-	-	-	-	75,369	-
Purchased Services	87,405	-	-	-	-	-	1,351,661	8,455,772
Materials/Supplies	106,083	-	-	-	-	-	694,384	390,003
Software Licenses	-	-	-	-	-	-	310,068	11,681
Capital Outlays	-	-	-	-	-	-	1,354,474	1,792,233
Insurance	-	-	-	-	-	-	250,547	113,220
Maintenance	68,259	-	-	-	-	-	1,151,013	209,669
Vehicle Operations	80,687	-	-	-	-	-	445,199	17,787
Utilities	456,763	-	-	-	-	-	936,627	758,959
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	209,426	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	47,962	-
Trash Removal & Recycling	-	-	-	-	-	-	735,463	-
Claims & Settlements	-	-	-	-	-	-	10,427	695
Community Support	-	-	-	-	-	-	221,976	-
Other Operation Expenditures	6,535	-	-	-	-	-	94,915	169,690
Tipping Fees	-	-	-	-	-	-	130,617	-
Local Appropriation for Education	-	-	-	26,510,694	-	-	26,510,694	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	110,956	-	-	110,956	-
Municipal Debt- Principal	-	-	-	-	1,904,808	-	1,904,808	-
Municipal Debt- Interest	-	-	-	-	653,082	-	653,082	-
School Debt- Principal	-	-	-	-	708,078	-	708,078	-
School Debt- Interest	-	-	-	-	348,348	-	348,348	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	3,097,535	3,097,535	566,578
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,122,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,621,650</b>	<b>\$ 3,614,316</b>	<b>\$ 3,097,535</b>	<b>\$ 56,762,566</b>	<b>\$ 40,883,352</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	50,538	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 50,538</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>2,409,033</b>	<b>(2,358,624)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$16,728,515</b>	<b>\$11,944,181</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(3)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>16,728,515</b>	<b>11,944,178</b>
Rounding	-	1
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 19,137,548</b>	<b>\$ 9,585,555</b>

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

Town of Middletown  
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 <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 16,728,515		\$ 16,728,515	
<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>						-		-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 16,728,515</u>		<u>\$ 16,728,515</u>	
General Fund	\$ 54,438,412	\$ 1,714,482	\$ 27,332,838	\$ 26,698,301	\$ 2,121,755	\$ 10,466,981	\$ -	\$ 10,466,981	\$ 12,588,736
Public Private Venture	1,344,189	-	-	1,518,528	(174,339)	257,855	-	257,855	83,516
Parks & Recreation	2,198,684	26,113	1,828,156	-	396,641	5,464,182	-	5,464,182	5,860,823
Refuse and Recycling	1,044,898	-	979,922	-	64,976	539,497	-	539,497	604,473
<b>Totals per audited financial statements</b>	<u>\$ 59,026,183</u>	<u>\$ 1,740,595</u>	<u>\$ 30,140,916</u>	<u>\$ 28,216,829</u>	<u>\$ 2,409,033</u>	<u>\$ 16,728,515</u>	<u>\$ -</u>	<u>\$ 16,728,515</u>	<u>\$ 19,137,548</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 26,510,694	\$ (26,510,694)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of municipal appropriation from a Special Revenue Fund (GASB 54) to Education Department as expenditure on MTP-2	-	-	110,956	(110,956)	-	-	-	-	-
Reclassify transfer of other education appropriation from Public Private Venture to Education Department as expenditure on MTP-2	-	-	-	-	-	-	-	-	-
Eliminate transfers between Funds reported on MTP2:	-	-	-	-	-	-	-	-	-
- from a Special Revenue Fund (GASB 54) to Parks & Recreation Fund	-	(26,113)	-	(26,113)	-	-	-	-	-
- from Public Private Venture to a Special Revenue Fund (GASB 54)	-	(565,896)	-	(565,896)	-	-	-	-	-
- from Public Private Venture to General Fund	-	(952,632)	-	(952,632)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 59,026,183</u>	<u>\$ 195,954</u>	<u>\$ 56,762,566</u>	<u>\$ 50,538</u>	<u>\$ 2,409,033</u>	<u>\$ 16,728,515</u>	<u>\$ -</u>	<u>\$ 16,728,515</u>	<u>\$ 19,137,548</u>

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

Town of Middletown  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
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 <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b> <i>Rounding from FY 2018</i>						\$ 11,944,181		\$ 11,944,181	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>(3)</u>		<u>(3)</u>	
						<u>\$ 11,944,178</u>		<u>\$ 11,944,178</u>	
School Unrestricted Fund	\$ 10,925,526	\$ 26,510,694	\$ 37,753,099	\$ -	\$ (316,879)	\$ 3,194,913	\$ -	\$ 3,194,913	\$ 2,878,034
School Capital Improvement Bond Project	134,674	-	2,010,459	-	(1,875,785)	7,626,755	-	7,626,755	5,750,970
School Capital Project Fund	37,365	232,756	513,238	-	(243,117)	284,114	-	284,114	40,997
School Special Revenue Funds	2,228,396	-	2,141,782	-	86,614	601,014	-	601,014	687,628
<b>Totals per audited financial statements</b>	<u>\$ 13,325,961</u>	<u>\$ 26,743,450</u>	<u>\$ 42,418,578</u>	<u>\$ -</u>	<u>\$ (2,349,167)</u>	<u>\$ 11,706,796</u>	<u>\$ -</u>	<u>\$ 11,706,796</u>	<u>\$ 9,357,629</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 26,510,694	\$ (26,510,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,569,732)	-	(1,569,732)	-	-	-	-	-	-
Student Scholarships	25,049	-	34,505	-	(9,456)	237,382	-	237,382	227,926
Reclassify transfer of municipal appropriation from a special revenue fund/town to school dept as a revenue on MTP-2.	110,956	(110,956)	-	-	-	-	-	-	-
Rounding	1	-	1	-	(1)	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 38,402,929</u>	<u>\$ 121,800</u>	<u>\$ 40,883,352</u>	<u>\$ -</u>	<u>\$ (2,358,624)</u>	<u>\$ 11,944,178</u>	<u>\$ -</u>	<u>\$ 11,944,178</u>	<u>\$ 9,585,555</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Relass of source in MTP2/audit to revenue in UCOA	\$ 121,800	\$ (121,800)	\$ -						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 38,524,729</u>	<u>\$ -</u>	<u>\$ 40,883,352</u>						

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