

Town of New Shoreham
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	\$ 9,817,231	\$ -
Last Year's Levy Tax Collection	264,428	-
Prior Years Property Tax Collection	(27,866)	-
Interest & Penalty	63,426	-
PILOT & Tax Treaty (excluded from levy) Collection	25,220	-
Other Local Property Taxes	-	-
Licenses and Permits	475,190	-
Fines and Forfeitures	17,429	-
Investment Income	5,855	-
Departmental	1,831,046	-
Rescue Run Revenue	-	-
Police & Fire Detail	4,568	-
Other Local Non-Property Tax Revenues	167,962	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	25,099
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	12,824
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	10,682	68,928
MV Excise Tax Reimbursement	6,910	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	84,344	-
Library Construction Aid	61,897	-
Public Service Corporation Tax	11,170	-
Meals & Beverage Tax / Hotel Tax	990,671	-
LEA Aid	-	156,532
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	199,576	-
State Food Service Revenue	-	578
Incentive Aid	-	-
Property Revaluation Reimbursement	24,624	-
Other State Revenue	34,293	45,959
Motor Vehicle Phase Out	45,196	-
Other Revenue	741,420	-
Local Appropriation for Education	-	4,889,627
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 14,855,272	\$ 5,199,548
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	269,129	19,450
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	32,527	-
Rounding	-	-
Total Other Financing Sources	\$ 301,656	\$ 19,450

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

<u>EXPENDITURES</u>	<u>General Government</u>	<u>Finance</u>	<u>Social Services</u>	<u>Centralized IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public Works</u>	<u>Parks and Rec</u>	<u>Police Department</u>
Compensation- Group A	\$ 426,603	\$ 229,794	\$ 14,413	\$ -	\$ 225,290	\$ 208,823	\$ 483,956	\$ 174,789	\$ 549,198
Compensation - Group B	-	-	-	-	-	-	-	-	20,165
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	1,980	485	-	-	1,210	2,059	3,443	2,899	64,881
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	7,940
Active Medical Insurance - Group A	103,548	40,778	-	-	59,725	74,361	90,896	24,565	94,686
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,748	2,399	-	-	3,513	4,374	5,347	1,445	5,463
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	35,226	17,952	800	-	18,368	16,399	37,859	12,920	46,166
Life Insurance	1,437	600	-	-	878	1,094	1,337	361	-
State Defined Contribution- Group A	4,311	1,799	-	-	2,635	3,281	4,010	1,084	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	24,000	-	-	-	-	-	-	-	-
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	28,740	11,993	-	-	17,566	21,871	26,734	7,225	76,477
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	5,748	2,399	-	-	3,513	4,374	5,347	1,445	5,463
Purchased Services	277,542	1,866	-	124,132	70,514	45,110	303,219	69,824	15,779
Materials/Supplies	9,402	7,769	710	8,034	2,419	11,518	24,789	988	7,544
Software Licenses	-	-	-	62,894	-	-	-	-	-
Capital Outlays	145,301	-	7,426	30,661	-	5,100	147,086	27,143	33,157
Insurance	280,518	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	49,629	94,975	56,402	8,943
Vehicle Operations	-	-	-	-	-	-	35,373	-	30,049
Utilities	45,944	-	-	-	-	30,137	125,015	5,090	8,818
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	5,548	-	-
Revaluation	-	55,981	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	3,575	-	-
Trash Removal & Recycling	-	-	-	-	-	-	45,661	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	552,785	-	-	-	-	-	-	-	-
Other Operation Expenditures	78,109	44,140	48,345	7,040	3,612	40,794	130,096	71,525	48,201
Tipping Fees	-	-	-	-	-	-	38,500	-	-
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	\$ 2,026,942	\$ 417,955	\$ 71,694	\$ 232,761	\$ 409,243	\$ 518,924	\$ 1,612,766	\$ 457,705	\$ 1,022,930

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

<u>EXPENDITURES</u>	<u>Fire Department</u>	<u>Centralized Dispatch</u>	<u>Public Safety Other</u>	<u>Education Appropriation</u>	<u>Debt</u>	<u>OPEB</u>	<u>Total Municipal</u>	<u>Education Department</u>
Compensation- Group A	\$ -	\$ 162,823	\$ 700	\$ -	\$ -	\$ -	\$ 2,476,389	\$ 2,296,209
Compensation - Group B	-	-	-	-	-	-	20,165	319,065
Compensation - Group C	-	-	-	-	-	-	-	508,073
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	10,947	-	-	-	-	87,904	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	2,007
Police & Fire Detail	-	-	-	-	-	-	7,940	-
Active Medical Insurance - Group A	-	48,865	-	-	-	-	537,424	371,282
Active Medical Insurance- Group B	-	-	-	-	-	-	-	35,787
Active Medical Insurance- Group C	-	-	-	-	-	-	-	103,860
Active Dental insurance- Group A	-	2,874	-	-	-	-	31,163	22,746
Active Dental Insurance- Group B	-	-	-	-	-	-	-	2,316
Active Dental Insurance- Group C	-	-	-	-	-	-	-	5,390
Payroll Taxes	-	13,610	-	-	-	-	199,300	238,614
Life Insurance	-	719	-	-	-	-	6,426	15,624
State Defined Contribution- Group A	-	2,156	-	-	-	-	19,276	15,900
State Defined Contribution - Group B	-	-	-	-	-	-	-	695
State Defined Contribution - Group C	-	-	-	-	-	-	-	3,594
Other Benefits- Group A	-	-	-	-	-	-	24,000	23,635
Other Benefits- Group B	-	-	-	-	-	-	-	2,347
Other Benefits- Group C	-	-	-	-	-	-	-	9,485
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	14,372	-	-	-	-	204,978	302,534
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	4,524
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	26,985
Other Defined Benefit / Contribution	-	2,874	-	-	-	-	31,163	-
Purchased Services	-	-	-	-	-	-	907,986	432,737
Materials/Supplies	-	309	-	-	-	-	73,482	68,467
Software Licenses	-	-	-	-	-	-	62,894	8,003
Capital Outlays	8,747	17,724	-	-	-	-	422,345	148,513
Insurance	-	-	-	-	-	-	280,518	12,338
Maintenance	-	3,514	-	-	-	-	213,463	105,862
Vehicle Operations	-	-	-	-	-	-	65,422	7,539
Utilities	-	21,914	-	-	-	-	236,918	136,692
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	5,548	-
Revaluation	-	-	-	-	-	-	55,981	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	3,575	-
Trash Removal & Recycling	-	-	-	-	-	-	45,661	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	552,785	-
Other Operation Expenditures	-	5,902	2,700	-	-	-	480,464	17,930
Tipping Fees	-	-	-	-	-	-	38,500	-
Local Appropriation for Education	-	-	-	4,889,627	-	-	4,889,627	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,112,758	-	1,112,758	-
Municipal Debt- Interest	-	-	-	-	395,321	-	395,321	-
School Debt- Principal	-	-	-	-	612,510	-	612,510	-
School Debt- Interest	-	-	-	-	126,390	-	126,390	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	54,450
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 8,747	\$ 308,603	\$ 3,400	\$ 4,889,627	\$ 2,246,979	\$ -	\$ 14,228,276	\$ 5,303,202

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	364,723	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 364,723	\$ -
Net Change in Fund Balance¹	563,929	(84,204)
Fund Balance1- beginning of year	\$5,871,308	\$560,344
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	700,000	-
Misc. Adjustment	-	1
Fund Balance¹ - beginning of year adjusted	6,571,308	560,345
Rounding		
Fund Balance¹ - end of year	\$ 7,135,237	\$ 476,141

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

Town of New Shoreham
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	Total		Total Other		Total		Total Other		Net Change		Beginning Fund		Prior Period		Restated Beginning		Ending	
Fund Description	Revenue		Financing Sources		Expenditures		Financing Uses		in Fund Balance ¹		Fund Balance ¹ (Deficit)		Adjustment		Fund Balance ¹ (Deficit)		Fund Balance ¹ (Deficit)	
Fund Balance¹ - per MTP-2 at June 30, 2018											\$ 5,871,308		700,000		\$ 6,571,308			
<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>\$ 5,871,308</u>		<u>700,000</u>		<u>\$ 6,571,308</u>			
General Fund	\$ 14,014,412		\$ 301,656		\$ 9,287,600		\$ 5,079,074		\$ (50,606)		\$ 5,159,745		\$ 700,000		\$ 5,859,745		\$ 5,809,139	
Landing Fee Fund	172,547		-		-		175,276		(2,729)		170,198		-		170,198		167,469	
Prevention Task Force	10,682		-		21,198		-		(10,516)		10,430		-		10,430		(86)	
Old Harbor Task Force	17,838		-		12,540		-		5,298		80,085		-		80,085		85,383	
Housing Board	639,793		-		17,311		-		622,482		450,850		-		450,850		1,073,332	
Totals per audited financial statements	<u>\$ 14,855,272</u>		<u>\$ 301,656</u>		<u>\$ 9,338,649</u>		<u>\$ 5,254,350</u>		<u>\$ 563,929</u>		<u>\$ 5,871,308</u>		<u>\$ 700,000</u>		<u>\$ 6,571,308</u>		<u>\$ 7,135,237</u>	
<u>Reconciliation from financial statements to MTP2</u>																		
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -		\$ -		\$ 4,889,627.00		\$ (4,889,627.00)		\$ -		\$ -		\$ -		\$ -		\$ -	
Rounding	-		-		-		-		-		-		-		-		-	
Totals Per MTP2	<u>\$ 14,855,272</u>		<u>\$ 301,656</u>		<u>\$ 14,228,276</u>		<u>\$ 364,723</u>		<u>\$ 563,929</u>		<u>\$ 5,871,308</u>		<u>\$ 700,000</u>		<u>\$ 6,571,308</u>		<u>\$ 7,135,237</u>	

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

Town of New Shoreham
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 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						\$ 560,344	-	\$ 560,344	
<i>Misc. adjustments made for fiscal 2018</i>						<u>1</u>	-	<u>1</u>	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u><u>\$ 560,345</u></u>	-	<u><u>\$ 560,345</u></u>	
School Unrestricted Fund	\$ 408,164	\$ 4,909,077	\$ 5,307,152	\$ 93,293	\$ (83,204)	\$ 559,345	\$ -	\$ 559,345	\$ 476,141
Enterprise Fund1	-	-	-	-	-	-	-	-	-
SBA School Capital Project Fund	-	64,811	64,811	-	-	-	-	-	-
School Special Revenue Funds	128,045	28,483	157,527	-	(999)	1,000	-	1,000	1
Totals per audited financial statements	<u><u>\$ 536,209</u></u>	<u><u>\$ 5,002,371</u></u>	<u><u>\$ 5,529,490</u></u>	<u><u>\$ 93,293</u></u>	<u><u>\$ (84,203)</u></u>	<u><u>\$ 560,345</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 560,345</u></u>	<u><u>\$ 476,142</u></u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 4,889,627	\$ (4,889,627)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(226,288)	-	(226,288)	-	-	-	-	-	-
Transfers from Special Revenue funds not included on MTP or UCOA file	-	-	-	-	-	-	-	-	-
Transfers to Capital fund not included on MTP or UCOA file	-	(64,811)	-	(64,811)	-	-	-	-	-
Transfers to Special Revenue funds not included on MTP or UCOA file	-	(28,483)	-	(28,483)	-	-	-	-	-
Rounding	-	-	-	1	(1)	-	-	-	(1)
Totals Per MTP2	<u><u>\$ 5,199,548</u></u>	<u><u>\$ 19,450</u></u>	<u><u>\$ 5,303,202</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (84,204)</u></u>	<u><u>\$ 560,345</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 560,345</u></u>	<u><u>\$ 476,141</u></u>
<u>Reconciliation from MTP2 to UCOA</u>									
OPEB trust fund activity included in UCOA but not in the MTP2	14,952		533						
Rounding	<u>-</u>		<u>(1)</u>						
Totals per UCOA Validated Totals Report	<u><u>\$ 5,214,499</u></u>		<u><u>\$ 5,303,734</u></u>						

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