# Town of Thomaston





# Proposed Budget July 1, 2019 - June 30, 2020

# **Board of Finance:**

George Seabourne, Chairman Luke Freimuth Michael Madow Richard Sileo Adam Silverman Stephen Turner

# Board of Selectmen:

Edmond Mone, First Selectman Bruce Barrett Roger Perreault

> Finance Director Tracy Decker

# Budget in Brief

The proposed operating budget of \$27,242,206 represents a \$684,738 (2.58%) increase in spending from the previous year's budget of \$26,557,468. To help offset increases in taxes, the Board of Finance allocated the use of \$140,000 in fund balance reserves. The mill rate will increase to 36.53, resulting in a 4.27% increase in taxes to its residents. The basic elements of the expenditures are as follows:

			Increase
	2019-2020	<u>2018-2019</u>	( <u>Decrease)</u>
Town Operating Expenditures	\$ 8,624,472	\$ 8,241,031	\$ 383,441
Board of Education	15,298,827	15,069,534	229,293
Debt Service	3,000,000	3,000,000	0
Capital Outlay	<u>318,907</u>	246,903	72,004
Total Budget	\$27,242,206	\$26,557,468	\$ 684,738

The Budget has two main components – revenues and expenditures. The amount needed to be raised by taxes, or the tax levy, is the result of the budgeted expenditures minus budgeted non-tax revenues (this includes estimates of delinquent taxes and interest from prior years). A mill rate is then calculated using the Grand List as a basis for distributing the tax burden.

The goal during the budget process is to accomplish the following objectives: minimize the potential tax increases to residents; implement efficiency and effectiveness throughout the Town; maintain and enhance services provided to Town residents; maintain or improve town infrastructure; and maintain an unrestricted general fund balance greater than ten (10) percent of the total operating general fund expenditures.

When compiling the budget information, there were several items worth noting that impacted the budget process.

Original department requests have been reduced by the Board of Selectmen and the Board of Finance by \$115,826 to come up with a sound fiscally responsible budget which maintains services. Expenditures as a whole compared to the 2018-2019 budget have increased by \$684,738 which includes a \$187,592 increase for education along with a \$41,701 estimated payment to the State Teachers Retirement Fund, an increase of \$383,441 in town expenditures and a \$72,004 increase in contributions to the capital improvement fund.

Over the past several years, the town has taken advantage of lower interest rates and refunded (basically, refinanced) several outstanding debt issuances. This does not extend the payment terms, just reduces the annual payments. There are currently two refunded bonds outstanding which represent funds borrowed for school renovations, sewer plant upgrades and road improvements. There are three additional bonds outstanding for additional road work, energy upgrades at all town buildings, a communications system, roofs for several town buildings, two fire trucks, a dump truck, Phase II of the Nystroms Park project and road construction in the web area of town.

In addition to bonded projects, there are also funds included in the operating budget for capital expenditures. The capital improvement amount included in the 2018-2019 budget was \$246,903. The 2019-2020 budgeted capital amount is \$318,907. Capital improvements requests from all town departments totaled approximately \$4.3 million for repairs and replacement of town infrastructure, buildings and equipment.

An important item to consider as part of the budget process is the non-tax revenue. This revenue is flat or decreased in several areas. Due to increased collections of delinquent taxes over the past several years, the amount that is considered collectible for prior taxes and interest has decreased. Charges for services and other income are experiencing little, if any, increases. Interest income has increased over the last few years as interest rates have been rising. the State has again decreased the amounts that local municipalities will receive.

*Fund Balance* – One measure of a Town's financial strength is the level of its fund balances (the amount in which revenues have exceeded expenditures cumulatively). Bond rating agencies consider a 10% ratio of fund balance to general fund expenditures to be deemed a healthy financial cushion allowing the Town to be in a position to adequately address potential fiscal emergencies. The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments maintain an unrestricted fund balance of no less than two months (16.67%) of general fund operating expenditures. The Town's audited unassigned general fund balance at June 30, 2018 was \$3,602,786.

Fund balance, June 30, 2018	\$ 3,602,786
Use of surplus 2018-2019 budget	(119,950)
Use of surplus 2019-2020 budget	<u>( 140,000)</u>
Remaining fund balance	3,342,836
Total Expenditures as proposed	27,242,206
Ratio of Fund Balance to Total Expenditures	12.27%

The Town's current Bond Rating from Standard & Poors is AA due to its ability to maintain a healthy fund balance and its management of Town finances. Reductions in fund balance could affect this rating for further debt issuances and increase the interest rates the Town would have to pay for future borrowing.

The Town's fund balance policy states that fund balance greater than seven (7) percent may be transferred to debt service for future debt payments, transferred to the Capital, Nonrecurring Fund for future capital projects or to reduce the tax rate in the subsequent year provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years. Certain circumstances may justify maintaining a greater than seven (7) percent fund balance such as a volatility in operating revenues or expenditures. While each department has done an excellent job in keeping expenditures level, the continuing cuts to State aid have created a gap in revenue. The Board of Finance has deemed it prudent at this time to maintain a greater fund balance anticipating future cuts in State funding.

*Mill Rate Calculation*- The Board of Finance uses a collection rate of 98% for taxes based on past collection rate experience. The value of 1 mill for real estate and personal property equals \$552,448.

Taxable grand list real estate & personal property (net of allowance for appeals) Collection rate	\$ 563,722,264 <u>* 98.0%</u>
Value of 1 Mill	\$552,447,819 / \$1,000 = \$552,448
•	27,242,206 (7,062,509)
Total Taxes needed \$2	0,179,697 / \$552,448 = 36.53 mills
	essed Value X 36.53 0

**Revenue** – Thomaston started the budget process with an increase in revenue of \$36,716 in charges for services and \$10,000 in investment income and a decrease of \$221,736 in state aid. Without the use of general fund surplus, the proposed mill rate would have been 36.80.

**Expenditures** – Thomaston's increase in expenditures are primarily contractual and fixed costs. The Town has exercised all savings opportunities in the bid process including heat, electric, telephone, audit, actuary, insurances, information technology services, gas & diesel, HVAC maintenance, and office supplies. The Town has been diligent to shop for all the services it purchases at the best possible prices.

*Efficiencies in Government* - The Town has and continues to look for ways to be more efficient and cut costs. Some of the Town's accomplishments are as follows:

- Entered into an energy performance contract for all town buildings in which energy efficient changes were made to all Town buildings. The energy savings recognized annually pays for the cost of the energy upgrades. Additional upgrades, including LED lights, are ongoing;
- Successfully reduced large increases in employee health care costs by negotiating high deductible health plans for all unions;
- Negotiated the change from a defined benefit plan to a defined contribution plan;
- The Town also recognizes the importance of long-term planning vs. pay-as-you-go, in order to maintain the town's infrastructure, buildings, sewer and equipment, through the adoption of a comprehensive long-term capital improvement policy.
- Management supports its revenue generating departments by providing adequate staffing to insure proper permitting, enforcement of regulations and equitable assessments to all its residents and businesses.

## TOWN OF THOMASTON ANNUAL BUDGET SUMMARY

For the year July 1, 2019 through June 30, 2020

	ACTUAL	BUDGETED	PROPOSED	Increase	Percent
	2017-2018	2018-2019	2019-2020	(Decrease)	Change
REVENUE:					
Property Taxes	\$ 19,357,281	\$ 19,655,857	\$ 20,495,565	\$ 839,708	4.27%
Charges for services	356,712	319,841	356,557	36,716	11.48%
Intergovernmental	6,077,703	6,401,820	6,180,084	(221,736)	-3.46%
Investment Income	76,046	40,000	50,000	10,000	25.00%
Other income	88,936	5,000	5,000	-	0.00%
Other financing sources	15,000	134,950	155,000	20,050	14.86%
TOTAL REVENUE	25,971,678	26,557,468	27,242,206	684,738	2.58%
OPERATING EXPENDITURES:					
General Government	3,776,603	3,857,532	3,935,280	77,748	2.02%
Public Safety	1,660,304	1,861,948	1,973,704	111,756	6.00%
Public Works	1,824,019	1,776,626	1,917,691	141,065	7.94%
Health & Welfare	85,922	95,514	97,530	2,016	2.11%
Culture and recreation	418,532	445,894	456,105	10,211	2.29%
Housing & Development	147,311	168,517	209,162	40,645	24.12%
Education	14,870,691	15,069,534	15,298,827	229,293	1.52%
Operating subsidies to other funds	35,000	35,000	35,000	-	0.00%
TOTAL OPERATING EXPENDITURES	22,818,382	23,310,565	23,923,299	612,734	2.63%
DEBT SERVICE (See Schedule B)	3,000,000	3,000,000	3,000,000	-	0.00%
CAPITAL EXPENDITURES (See Schedule	182,416	246,903	318,907	72,004	29.16%
TOTAL EXPENDITURES	\$ 26,000,798	\$ 26,557,468	\$ 27,242,206	\$ 684,738	2.58%

#### TOWN OF THOMASTON SCHEDULE OF REVENUE For the year Ending June 30, 2020 Based on Mill Rate of 36.53

2 Property Tax - Prior Years       170,231       175,000       -       0         3 Interest and lien fees       104,181       100,000       100,000       -       0         206 Taxes from Housing Authority - PLL.O.T.       24,752       27,309       2,557       10         207 Telecommunication property tax       13,711       13,711       13,559       (152)       -         207 Telecommunication property tax       19,357,281       19,655,857       20,495,565       839,708       4         CHARGES FOR SERVICES:         22 Building permits       44,870       50,000       60,000       5,000       10       30         24 Special duty police reinbursements       112,885       55,000       60,000       5,000       10       20       -       6,000       5,000       90       -       0       30       20       -       0       30       20       -       0       30       20       -       0       30       20       -       -       0       30       20       -       0       30       20       -       0       30       20       -       0       30       20       -       0       30       20       -       0<		ACTUAL	BUDGETED	PROPOSED	Increase	
1 Property Tax - Current       \$ 19,044,406 \$ 19,342,394 \$ 20,179,697 \$ 837,303       4         2 Property Tax - Prior Years       170,231       175,000       -       0         3 Interest and lien fees       104,181       100,000       100,000       -       0         205 Taxes from Housing Authority - PLLOT       24,752       24,752       27,309       2,557       10         207 Telecommunication property tax       13,711       13,757       11       13,755       (152)       -         TOTAL PROPERTY TAXES       19,357,281       19,655,857       20,495,565       839,708       4         CHARGES FOR SERVICES:       -       -       -       0       30       30         23 Convegance tax       43,300       45,000       50,000       5,000       15,000       30         24 Accident reports       -       462       500       500       -       0         26 Accident reports       -       462       500       -       0       0       000       -       00         30 Zoning and land use fees       11,786       10,000       0       -       0       0       0       31       0       3000       (2,000)       -       0       0       31		2017-2018	2018-2019	2019-2020	(Decrease)	
2 Property Tax - Prior Years         170.231         175.000         -         0           3 Interest and lien fees         104,181         100,000         -         0           206 Taxes from Housing Authority - PLLO.T.         24,752         27,309         2,557         10           207 Telecommunication property tax         13,711         13,711         13,559         (152)         -           TOTAL PROPERTY TAXES         19,357,281         19,655,857         20,495,565         839,708         4           CHARGES FOR SERVICES:         22         22 Building permits         44,870         50,000         65,000         15,000         30           214 Special dury police reinbursements         112,285         55,000         60,000         5,000         10           22 Building permits         442         500         5,000         5,000         9,000         -         0           24 Special dury police reinbursements         112,885         55,000         3,000         -         0           216 Uni permits         5,270         5,000         3,000         -         0         0           209 Dr.         -         -         -         -         0         0         0         0         0	PROPERTY TAXES:					
3 Interest and lien fees       104,181       100,000       100,000       -       0         205 Taxes from Housing Authority - PLLO.T.       24,752       24,752       27,309       2,557       10         207 Telecommunication property tax       13,711       13,559       (152)       -       10         217 Telecommunication property tax       19,357,281       19,655,657       20,495,565       839,708       4         CHARGES FOR SERVICES:       -       -       44,870       50,000       50,000       50,000       30         23 Convegance tax       44,870       50,000       50,000       50,000       15,000       30         24 Special durp police reimbursements       112,885       55,000       60,000       5,000       -       0         26 Accident reports       462       5000       3,000       (2,000)       -0       0         30 Zoning and land use fees       11,786       10,000       -       0       -       0         31 Minibus fores       209       -       -       -       #DIV//       -       16,944       19,062       2,118       12         35 Fingerprinting       75       500       1000       (400)       -80       15000       1000<	1 Property Tax - Current	\$ 19,044,406	5 19,342,394	\$ 20,179,697	\$ 837,303	4.33%
206 Taxes from Housing Authority - PILO.T         24,752         24,752         27,309         2,557         10           207 Telecommunication property tax         13,711         13,711         13,559         (152)         -           TOTAL PROPERTY TAXES         19,357,281         19,655,857         20,495,565         839,708         4           CHARGES FOR SERVICES:         22         24         50,000         50,000         50,000         50,000         15,000         30           24 Special duty police reinbursements         112,885         55,000         60,000         5,000         -         0           26 Accident reports         462         500         -         0         -         0         0         -         0         0         -         0         0         -         0         0         -         0         0         0         0         0         0         0         0         0         0         0         -         -         -         +         #DIV/0         38         8         36         500         10         (400)         -         0         30         200         -         -         -         +         #DIV/0         38         8	2 Property Tax - Prior Years	170,231	175,000	175,000	-	0.00%
207         Telecommunication property tax.         13,711         13,711         13,559         (152)           TOTAL PROPERTY TAXES         19,357,281         19,655,857         20,495,565         839,708         4           CHARGES FOR SERVICES:         22         Building permits         44,870         50,000         65,000         15,000         30           22         Building permits         44,870         50,000         65,000         5,000         1           24         Special duty police reimbursements         112,885         55,000         60,000         5,000         -0           26         Accident reports         462         500         500         -0         0           26         Mediar treports         40         500         -         0         0           30         Zoning and land use fees         11,786         10,000         10,000         -         0           31         Mercander         75         500         100         (400)         -6           33         Bercandarion - Nyston's park         3,675         5,500         1,325         36           34         Bingerprinting         75         500         1000         (4000)         -80	3 Interest and lien fees	104,181	100,000	100,000	-	0.00%
TOTAL PROPERTY TAXES         19,357,281         19,655,857         20,495,565         839,708         4           CHARGES FOR SERVICES:         22 Building permits         44,870         50,000         65,000         15,000         30           23 Conveyorate tax         443,800         45,000         50,000         5,000         9           24 Special duty police reimbursements         112,885         55,000         60,000         5,000         -0           27 Gun permits         462         500         -         0         -0         -         0           28 Vendor permits         40         500         -         -         0         5000         -         0           30 Zoning and land use fees         11,786         10,000         10,000         -         0         14010/0         -         0           31 Minitos fores         209         -         -         -         *         #DIV/C         3         3         67         5,000         1,325         36         6         1,750         1,000         (400)         -80           31 Minitos fores         -         1,500         100         (400)         -80         -         0         1,000         (750)         <	206 Taxes from Housing Authority - P.I.L.O.T	24,752	24,752	27,309	2,557	10.33%
CHARGES FOR SERVICES:           22 Building permits         44,870         50,000         65,000         15,000         30           23 Conveyance tax         43,300         45,000         50,000         5,000         9           24 Special duty police reimbursements         112,885         55,000         60,000         5,000         9           26 Accident reports         462         500         500         -         0           27 Gun permits         402         500         3,000         (2,000)         -40           38 Vendor permits         40         500         -         0         0         10000         -         0           30 Zoning and land use fees         11,786         10,000         10,000         -         0         0           31 Recreation - Nystrom's park         3,675         3,675         5,000         10,000         +000         +000           37 Town of Litchfield sever upgrade         7,928         7,928         7,928         -         0         1225         36           51 Dum Partel         16,944         16,944         19,062         2,118         12         151         Natare         4,880         3,500         4,000         500         11,00	207 Telecommunication property tax	13,711	13,711	13,559	(152)	-1.11%
22 Building permits       44,870       50,000       65,000       15,000       30         23 Conveyance tax       43,300       45,000       50,000       50,000       50,000       9         24 Special duty police reimbursements       112,885       55,000       60,000       5,000       -       0         26 Accident reports       462       500       500       -       0         28 Vendor permits       400       5000       -       0       000       -       0         30 Zoning and land use fees       11,786       10,000       10,000       -       0       0         31 Minibus fores       209       -       -       -       #HDIV/0       36         36 Fingerprinting       75       500       100       (400)       -80         37 Town of Litchfield sever upgrade       7,928       7,928       7,928       -       0         511 Alarm violations       -       1,500       500       1,000       (750)       -42         225 bog fines & fees       4,880       3,500       4,000       500       1,000       -       0         217 Rent of Tower of Plymouth)       -       12,244       25,467       13,223       108	TOTAL PROPERTY TAXES	19,357,281	19,655,857	20,495,565	839,708	4.27%
23 Conveyance tax.       43,300       45,000       50,000       5,000       1         24 Special duty police reimbursements.       112,885       55,000       60,000       5,000       9         26 Accident reports.       462       5000       -       0       13       12       12       12       14       16       94       19       062       2.118       12       14       14       16       94       19 <td>CHARGES FOR SERVICES:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	CHARGES FOR SERVICES:					
24 Special duty police reimbursements       112,885       55,000       60,000       5,000       9         26 Accident reports       462       500       500       -       0         27 Gun permits       40       500       -       00         30 Zoning and land use fees       11,786       10,000       -       00         31 Minibus fares       209       -       -       *#DIV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       1,000       -       00         37 Town of Litchfield sever upgrade       7,928       7,928       7,928       -       0         45 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       5000       1,000       -       0         152 Parking tickets       360       1,750       1,000       (750)       -42         252 bog fingerprinting       -       12,244       25,467       13,223       108         217 Rent of Tower       81,430       83,000       83,000       -       0         214 Rent of Tower       15,000       15,000       15,000       -       0         217 Rent of To	22 Building permits	44,870	50,000	65,000	15,000	30.00%
26 Accident reports       462       500       500       -       0         27 Gun permits       5,270       5,000       3,000       (2,000)       -40         28 Vendor permits       40       500       -       (500)       -100         28 Vendor permits       40       500       -       (500)       -100         30 Zoning and land use fees       11,786       10,000       10,000       -       0         31 Minibus fares       209       -       -       -       #DIV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       10.00       (400)       -80         36 Frigerprinting       75       500       100       (400)       -80         37 Town of Litchfield sewer upgrade       7,928       7,928       7,928       -       0         51 Alarm violations       -       15,900       500       (1000)       -60         52 Parking tickets       360       1,750       1,000       (750)       -42         214 Rent of Tower       81,430       83,000       83,000       -       0         124 Rent of Tower forun of Plymouth)       -       12,244       25,467       13,223       108	23 Conveyance tax	43,300	45,000	50,000	5,000	11.11%
26 Accident reports       462       500       500       -       0         27 Gun permits       5,270       5,000       3,000       (2,000)       -40         28 Vendor permits       40       500       -       (500)       -100         30 Zoning and land use fees       11,786       10,000       10,000       -       0         31 Minibus fares       209       -       -       -       #DTV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       1,325       36         36 Frigerprinting       75       500       100       (400)       -60         37 Town of Litchfield sewer upgrade       7,928       7,928       7,928       -       0         51 Alarm violations       -       15,00       500       (1000)       -66         152 Parking tickets       360       1,750       1,000       (750)       -42         225 bog fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       10,000       15,000       15,000       -       0         217 Rent of Opera House       15,000       15,000       -       0       0         9 PLOT-Totalty	24 Special duty police reimbursements	112,885	55,000	60,000	5,000	9.09%
28 Vendor permits       40       500       -       (500)       -100         30 Zoning and land use fees       11,786       10,000       10,000       -       0         31 Minibus fares       209       -       -       -       #DIV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       1,325       36         36 Fingerprinting       75       500       100       (400)       -80         37 Town of Litchfield sewer upgrade       7,928       7,928       7,928       -       0         54 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       500       (1,000)       -66         52 Parking tickets       360       1,750       1,000       (750)       -42         225 Dog fines & fees       4,880       3,500       4,000       500       1         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       -       0       0       100       -0         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557		462	500	500	-	0.00%
30 Zoning and land use fees       11,786       10,000       10,000       -       0         31 Minibus fares       209       -       -       -       #DTV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       1,325       36         36 Fingerprinting       75       500       100       (400)       -80         37 Town of Litchfield sever upgrade       7,928       7,928       7,928       -       0         54 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       500       (1000)       -66         52 Parking tickets       360       1,750       1,000       (750)       -42         225 bag fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       83,000       -       0         217 Rent of Opera House       15,000       15,000       -       0       0         99 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         700 PILOT-Veterans       15,773       14,515       (1,258)       -7       9	27 Gun permits	5,270	5,000	3,000	(2,000)	-40.00%
31 Minibus fares       209       -       -       -       #DIV/C         33 Recreation - Nystrom's park       3,675       3,675       5,000       1,325       36         36 Fingerprinting       75       500       100       (400)       -80         37 Town of Litchfield sever upgrade       7,928       7,928       7,928       -       0         54 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       500       (1,000)       -66         152 Parking tickets       360       1,750       1,000       (750)       -42         225 Dog fines 4 fees       4,880       3,500       4,000       500       14         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         90 P AO-225 LOCIP project funding       7,598       7,800       7,000       (800)       -10         700 TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       111         INTERGOVERNMENTAL REVENUE:       89 PILOT-State owned property       <	28 Vendor permits	40	500	-	(500)	-100.00%
33 Recreation - Nystrom's park.       3,675       3,675       5,000       1,325       36         36 Fingerprinting.       75       500       100       (400)       -80         37 Town of Litchfield sever upgrade.       7,928       7,928       7,928       -       0         54 Dam Patrol.       16,944       16,944       19,062       2,118       12         151 Alarm violations.       -       1,500       500       (1,000)       -66         152 Parking tickets.       360       1,750       1,000       (750)       -42         225 Dog fines & fees.       4,880       3,500       4,000       500       14         214 Rent of Tower.       81,430       83,000       83,000       -       0         217 Rent of Opera House.       15,000       15,000       15,000       -       0         99 PA 09-229 LOCIP project funding.       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       5,243       19,583       19,583       -       0         91 PILOT-State owned property       5,243       19,583       19,583	30 Zoning and land use fees	11,786	10,000	10,000	-	0.00%
36 Fingerprinting       75       500       100       (400)       -80         37 Town of Litchfield sewer upgrade       7,928       7,928       7,928       -       00         54 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       500       (1,000)       -66         152 Parking tickets       360       1,750       1,000       (750)       -42         225 Dog fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       -       00         217 Rent of Opera House       15,000       15,000       -       00         99 P A 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10 <b>TOTAL CHARGES FOR SERVICES</b> 356,712       319,841       356,557       36,716       11 <b>INTERGOVERNMENTAL REVENUE:</b> 89       PILOT-State owned property       5,243       19,583       19,583       -       0         90 PLOT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal grant in aid       395,346       395,346	31 Minibus fares	209	-	-	_ <b>*</b>	#DIV/0!
37 Town of Litchfield sewer upgrade	33 Recreation - Nystrom's park	3,675	3,675	5,000	1,325	36.05%
54 Dam Patrol       16,944       16,944       19,062       2,118       12         151 Alarm violations       -       1,500       500       (1,000)       -66         152 Parking tickets       360       1,750       1,000       (750)       -42         225 Dog fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       63,000       -       0         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       89       9       9       10       -       0       9       9       9       10       -       0         90 PILOT-Totally disabled       857       857       949       92       10       0       -       -       #DV/VC         53 Property tax Relief - Municipal revenue sharing       106,206	36 Fingerprinting	75	500	100	(400)	-80.00%
151 Alarm violations       -       1,500       500       (1,000)       -66         152 Parking tickets       360       1,750       1,000       (750)       -42         225 Dog fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       83,000       -       00         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       5,243       19,583       19,583       -       0         91 PILOT-Veterons       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal grant in aid       395,346       395,346       -       0         79 Deptry tax Relief - Municipal grant in aid       395,346       395,346       3,512 <td>37 Town of Litchfield sewer upgrade</td> <td>7,928</td> <td>7,928</td> <td>7,928</td> <td>-</td> <td>0.00%</td>	37 Town of Litchfield sewer upgrade	7,928	7,928	7,928	-	0.00%
152 Parking tickets       360       1,750       1,000       (750)       -42         225 Dag fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       83,000       -       0         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       -       0       0       -       0         99 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       5,243       19,583       19,583       -       0         90 PILOT-State owned property       5,243       19,583       19,583       -       0         91 PILOT-Veterans       15,773       15,773       14,515       (1,258)       -         90 PILOT-Totally disabled       857       857       949       92       10         92 no property tax Relief - Municipal grant in aid       395,346       395,346       -       0         79 Land authorization       1,589	54 Dam Patrol	16,944	16,944	19,062	2,118	12.50%
225 Dog fines & fees       4,880       3,500       4,000       500       14         214 Rent of Tower       81,430       83,000       83,000       -       0         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       89       PILOT-State owned property       5,243       19,583       19,583       -       0         90 PILOT-State owned property       5,243       19,583       19,583       -       0         91 PILOT-Veterans       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       3,2       2       2         83 Loca	151 Alarm violations	-	1,500	500	(1,000)	-66.67%
214 Rent of Tower       81,430       83,000       83,000       -       0         214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       89 PILOT-State owned property       5,243       19,583       19,583       -       0         91 PILOT-Veterans       15,773       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal revenue sharing       106,206       -       -       -       #DIV/C         53 Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       00         79 Land authorization       1,589       1,557       1,589       32       2       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918) <td>152 Parking tickets</td> <td>360</td> <td>1,750</td> <td>1,000</td> <td>(750)</td> <td>-42.86%</td>	152 Parking tickets	360	1,750	1,000	(750)	-42.86%
214 Rent of Tower (Town of Plymouth)       -       12,244       25,467       13,223       108         217 Rent of Opera House       15,000       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       89 PIL 0T-State owned property       5,243       19,583       19,583       -       0         91 PIL OT-Veterans       15,773       15,773       14,515       (1,258)       -7         90 PIL OT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal revenue sharing       106,206       -       -       #DIV/C         53 Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       32       2       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,0	225 Dog fines & fees	4,880	3,500	4,000	500	14.29%
217 Rent of Opera House       15,000       15,000       -       0         999 PA 09-229 LOCIP project funding       7,598       7,800       7,000       (800)       -10         TOTAL CHARGES FOR SERVICES       356,712       319,841       356,557       36,716       11         INTERGOVERNMENTAL REVENUE:       89 PILOT-State owned property       5,243       19,583       19,583       -       0         91 PILOT-Veterans       15,773       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief- Municipal revenue sharing       106,206       -       -       -       #DIV/C         53 Property tax Relief- Municipal grant in aid       395,346       395,346       395,346       -0       0         79 Land authorization       1,589       1,557       1,589       32       2       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0 </td <td>214 Rent of Tower</td> <td>81,430</td> <td>83,000</td> <td>83,000</td> <td>-</td> <td>0.00%</td>	214 Rent of Tower	81,430	83,000	83,000	-	0.00%
999 PA 09-229 LOCIP project funding	214 Rent of Tower (Town of Plymouth)	-	12,244	25,467	13,223	108.00%
TOTAL CHARGES FOR SERVICES         356,712         319,841         356,557         36,716         11           INTERGOVERNMENTAL REVENUE:         5,243         19,583         19,583         -         0           91 PILOT-State owned property         5,243         19,583         19,583         -         0           91 PILOT-Veterans         15,773         15,773         14,515         (1,258)         -7           90 PILOT-Totally disabled         857         857         949         92         10           Property tax Relief- Municipal revenue sharing         106,206         -         -         -         #DIV/C           53 Property tax Relief- Municipal grant in aid         395,346         395,346         395,346         -0         0           79 Land authorization         1,589         1,557         1,589         32         2           83 Local capital improvement program (LOCIP)         261,149         62,430         53,512         (8,918)         -14           60 Education cost sharing/special education         4,894,549         5,525,825         5,444,034         (81,791)         -1           59 Commitments for school construction         146,168         141,262         0         (141,262)         -100           84 Mas	-	15,000	15,000	15,000	-	0.00%
INTERGOVERNMENTAL REVENUE:         89 PILOT-State owned property	999 PA 09-229 LOCIP project funding	7,598	7,800	7,000	(800)	-10.26%
89 PILOT-State owned property       5,243       19,583       19,583       -       0         91 PILOT-Veterans       15,773       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief- Municipal revenue sharing       106,206       -       -       -       #DIV/C         53 Property tax Relief- Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       32       2       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0       7         78 Town aid road       222,315       222,315       222,351       36       0       0         Elderly services transportation grant       3,778       -       11,333<		356,712	319,841	356,557	36,716	11.48%
91 PILOT-Veterans       15,773       15,773       14,515       (1,258)       -7         90 PILOT-Totally disabled       857       857       949       92       10         Property tax Relief - Municipal revenue sharing       106,206       -       -       -       #DIV/C         53 Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       32       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C	INTERGOVERNMENTAL REVENUE:					
90 PILOT-Totally disabled	89 PILOT-State owned property	5,243	19,583	19,583	-	0.00%
Property tax Relief - Municipal revenue sharing       106,206       -       -       #DIV/C         53 Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       32       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       22,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C	91 PILOT-Veterans	15,773	15,773	14,515	(1,258)	-7.98%
Property tax Relief - Municipal revenue sharing       106,206       -       -       #DIV/C         53 Property tax Relief - Municipal grant in aid       395,346       395,346       395,346       -       0         79 Land authorization       1,589       1,557       1,589       32       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       22,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C	90 PILOT-Totally disabled	857	857	949	92	10.74%
79 Land authorization       1,589       1,557       1,589       32       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C		106,206	-	-	_ *	#DIV/0!
79 Land authorization       1,589       1,557       1,589       32       2         83 Local capital improvement program (LOCIP)       261,149       62,430       53,512       (8,918)       -14         60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C	53 Property tax Relief- Municipal grant in aid	395,346	395,346	395,346	-	0.00%
60 Education cost sharing/special education       4,894,549       5,525,825       5,444,034       (81,791)       -1         59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/C	79 Land authorization				32	2.06%
59 Commitments for school construction       146,168       141,262       0       (141,262)       -100         84 Mashantucket Pequot       24,730       16,872       16,872       -       0         78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       11,333       #DIV/0	83 Local capital improvement program (LOCIP)	261,149	62,430	53,512	(8,918)	-14.28%
84 Mashantucket Pequot	60 Education cost sharing/special education	4,894,549	5,525,825	5,444,034	(81,791)	-1.48%
84 Mashantucket Pequot				0		-100.00%
78 Town aid road       222,315       222,315       222,351       36       0         Elderly services transportation grant       3,778       -       11,333       #DIV/C	84 Mashantucket Pequot			16,872	-	0.00%
Elderly services transportation grant 3,778 - 11,333 11,333 🖡 #DIV/C	•				36	0.02%
			-		11,333 🍢	#DIV/0!
	—	6,077,703	6,401,820	6,180,084	(221,736)	-3.46%

#### TOWN OF THOMASTON SCHEDULE OF REVENUE For the year Ending June 30, 2020

	ACTUAL	BUDGETED	PROPOSED	Increase	
	 2017-2018	2018-2019	2019-2020	(Decrease)	
181 INVESTMENT INCOME	 76,046	40,000	50,000	10,000	25.00%
OTHER INCOME:					
215 Miscellaneous	 88,936	5,000	5,000	-	0.00%
TOTAL OTHER INCOME	 88,936	5,000	5,000	-	0.00%
OTHER FINANCING SOURCES:					
230 Surplus prior years	 -	119,950	140,000	20,050	16.72%
242 Thomaston EMS Fund	 15,000	15,000	15,000	-	0.00%
TOTAL OTHER FINANCING SOURCES	 15,000	134,950	155,000	20,050	14.86%
TOTAL GENERAL FUND REVENUE AND					
OTHER FINANCING SOURCES	\$ 25,971,678 \$	26,557,468	\$ 27,242,206	\$ 684,738	2.58%

#### TOWN OF THOMASTON

#### SCHEDULE OF EXPENDITURES

For the year Ending June 30, 2020

<ul> <li>102 Elections</li> <li>104 Board of F</li> <li>106 Treasurer</li> <li>107 Computer</li> <li>108 Independe</li> <li>110 Legal</li> <li>114 Tax Collec</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate cc</li> <li>130 Social Sec</li> <li>132 Pension -</li> <li>133 Pension -</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergenc</li> <li>206 Communic</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	ERNMENT Selectmen Finance Fina	2017-2018 \$ 115,995 21,103 1,231 188,800 48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520 2,863	\$ 2018-2019 119,485 25,850 2,250 192,802 51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	2019-2020 121,396 28,850 2,000 196,683 51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066 250,000	(Decrease) 1,911 3,000 (250) 3,881 295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	1.60% 11.61% -11.11% 2.01% 0.58% 0.00% -14.50% 2.38% 2.80% 2.80% 2.29% 4.63% -2.60% -0.85%
<ul> <li>100 Board of S</li> <li>102 Elections</li> <li>104 Board of F</li> <li>106 Treasurer</li> <li>107 Computer</li> <li>108 Independer</li> <li>100 Legal</li> <li>110 Legal</li> <li>114 Tax Collection</li> <li>118 Tax Assession</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate ca</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Selectmen Finance Information systems ent audit ctor ssor Assessment Appeals l Operations & Maintenance e l Operations & Maintenance rk court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	21,103 1,231 188,800 48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	\$ 25,850 2,250 192,802 51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	\$ 28,850 2,000 196,683 51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	3,000 (250) 3,881 295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	11.61% -11.11% 2.01% 0.58% 0.00% -14.50% 2.38% 2.80% 2.80% 2.29% 4.63% -2.60%
<ul> <li>102 Elections</li> <li>104 Board of F</li> <li>106 Treasurer</li> <li>107 Computer</li> <li>108 Independent</li> <li>110 Legal</li> <li>114 Tax Collect</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension -</li> <li>133 Pension -</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Finance r Information systems ent audit ctor ssor Assessment Appeals l Operations & Maintenance vourt curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	21,103 1,231 188,800 48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	\$ 25,850 2,250 192,802 51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	\$ 28,850 2,000 196,683 51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	3,000 (250) 3,881 295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	11.617 -11.117 2.019 0.588 0.009 -14.509 2.389 2.809 -85.009 2.299 4.639 -2.609
<ul> <li>104 Board of F</li> <li>106 Treasurer</li> <li>107 Computer</li> <li>108 Independer</li> <li>110 Legal</li> <li>114 Tax Collect</li> <li>118 Tax Asses</li> <li>120 Board of J</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate control</li> <li>130 Social Seconds</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees J</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Finance r	1,231 188,800 48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	2,250 192,802 51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	2,000 196,683 51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	(250) 3,881 295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	-11.117 2.017 0.587 0.007 -14.507 2.387 2.807 -85.007 2.297 4.637 -2.607
<ul> <li>106 Treasurer</li> <li>107 Computer</li> <li>108 Independe</li> <li>110 Legal</li> <li>114 Tax Collec</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li></ul>	r	188,800 48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	192,802 51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	196,683 51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	3,881 295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	2.01% 0.58% 0.00% -14.50% 2.38% 2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>107 Computer</li> <li>108 Independent</li> <li>110 Legal</li> <li>114 Tax Collect</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	r Information systems ent audit ctor ssor Assessment Appeals I Operations & Maintenance Nourt curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	48,625 54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	51,185 57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	51,480 57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	295 - (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	0.58% 0.00% -14.50% 2.38% 2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>108 Independent</li> <li>110 Legal</li> <li>114 Tax Collect</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate control</li> <li>130 Social Second</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confert</li> <li>142 Contingent</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Protet</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	ent audit ctor	54,125 110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	57,425 100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	57,425 85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	- (14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	0.00% -14.50% 2.38% 2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>110 Legal</li> <li>114 Tax Collect</li> <li>118 Tax Assession</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Clert</li> <li>128 Probate collect</li> <li>130 Social Section</li> <li>130 Social Section</li> <li>133 Pension - A</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confert</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	ctor ssor Assessment Appeals I Operations & Maintenance www.court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	110,261 117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	100,000 116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	85,500 118,828 136,737 150 460,058 234,457 51,865 4,066	(14,500) 2,763 3,718 (850) 10,286 10,373 (1,382) (35)	-14.50% 2.38% 2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>114 Tax Collect</li> <li>118 Tax Asses</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Clert</li> <li>128 Probate control</li> <li>130 Social Second</li> <li>132 Pension - A</li> <li>133 Pension - A</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confert</li> <li>142 Contingent</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Protet</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	ctor ssor Assessment Appeals I Operations & Maintenance vourt curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	117,363 129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	116,065 133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	118,828 136,737 150 460,058 234,457 51,865 4,066	2,763 3,718 (850) 10,286 10,373 (1,382) (35)	2.38% 2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>118 Tax Assess</li> <li>120 Board of A</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees A</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	ssor Assessment Appeals I Operations & Maintenance www.court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	129,169 1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	133,019 1,000 449,772 224,084 53,247 4,101 239,000 474,980	136,737 150 460,058 234,457 51,865 4,066	3,718 (850) 10,286 10,373 (1,382) (35)	2.80% -85.00% 2.29% 4.63% -2.60%
<ul> <li>120 Board of /</li> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension -</li> <li>133 Pension -</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li></ul>	Assessment Appeals e I Operations & Maintenance rk curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	1,100 442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	1,000 449,772 224,084 53,247 4,101 239,000 474,980	150 460,058 234,457 51,865 4,066	(850) 10,286 10,373 (1,382) (35)	-85.00% 2.29% 4.63% -2.60%
<ul> <li>122 Insurance</li> <li>124 Town Hall</li> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Period I Operations & Maintenance www.court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	442,374 223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	449,772 224,084 53,247 4,101 239,000 474,980	460,058 234,457 51,865 4,066	10,286 10,373 (1,382) (35)	2.29% 4.63% -2.60%
124 Town Hall 126 Town Cler 128 Probate co 130 Social Sec 132 Pension - 133 Pension - 134 Medical / 136 Retirees / 138 Council of 140 CT Confer 142 Contingen TOTAL G PUBLIC SAFETY 200 Police 204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	l Operations & Maintenance rk court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	223,461 51,137 4,125 238,657 539,684 122,795 688,321 670,520	224,084 53,247 4,101 239,000 474,980	234,457 51,865 4,066	10,373 (1,382) (35)	4.63% -2.60%
<ul> <li>126 Town Cler</li> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>140 C</li></ul>	rk court curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	51,137 4,125 238,657 539,684 122,795 688,321 670,520	53,247 4,101 239,000 474,980	51,865 4,066	(1,382) (35)	-2.60%
<ul> <li>128 Probate co</li> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	curt curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	4,125 238,657 539,684 122,795 688,321 670,520	4,101 239,000 474,980	4,066	(35)	
<ul> <li>130 Social Sec</li> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY 200 Police 204 Emergence 206 Communice 208 Fire Prote 210 Fire Mars 212 Ambulance	curity Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	238,657 539,684 122,795 688,321 670,520	239,000 474,980	-		-0.85%
<ul> <li>132 Pension - 1</li> <li>133 Pension - 1</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Town Employees Volunteer Firefighters and Ambulance Life insurance Medical Insurance	539,684 122,795 688,321 670,520	474,980	250,000		
<ul> <li>133 Pension - V</li> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETV 200 Police 204 Emergence 206 Communice 208 Fire Prote 210 Fire Mars 212 Ambulance	Volunteer Firefighters and Ambulance Life insurance Medical Insurance	122,795 688,321 670,520	-		11,000	4.60%
<ul> <li>134 Medical /</li> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergenci</li> <li>206 Communici</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Life insurance Medical Insurance	688,321 670,520	101 000	493,814	18,834	3.97%
<ul> <li>136 Retirees /</li> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> </ul> PUBLIC SAFETY <ul> <li>200 Police</li> <li>204 Emergenci</li> <li>206 Communici</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>	Medical Insurance	670,520	126,000	131,000	5,000	3.97%
<ul> <li>138 Council of</li> <li>140 CT Confer</li> <li>142 Contingen</li> <li>TOTAL G</li> <li>PUBLIC SAFETY</li> <li>200 Police</li> <li>204 Emergence</li> <li>206 Communice</li> <li>208 Fire Prote</li> <li>210 Fire Mars</li> <li>212 Ambulance</li> </ul>		-	720,654	747,077	26,423	3.67%
140 CT Confer 142 Contingen TOTAL G PUBLIC SAFETY 200 Police 204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	Governments	2 863	658,770	655,178	(3,592)	-0.55%
142 Contingen TOTAL G PUBLIC SAFETY 200 Police 204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance		2,000	2,949	3,822	873	29.60%
TOTAL G PUBLIC SAFETY 200 Police 204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	rence of Municipalities	4,894	4,894	4,894	-	0.00%
TOTAL G PUBLIC SAFETY 200 Police 204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	ю.	-	100,000	100,000	-	0.00%
200 Police 204 Emergence 206 Communice 208 Fire Prote 210 Fire Mars 212 Ambulance	ENERAL GOVERNMENT	3,776,603	3,857,532	3,935,280	77,748	2.02%
200 Police 204 Emergence 206 Communice 208 Fire Prote 210 Fire Mars 212 Ambulance	<b>v</b>					
204 Emergenc 206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	•	1,024,837	1,196,886	1,231,614	34,728	2.90%
206 Communic 208 Fire Prote 210 Fire Mars 212 Ambulance	y Management	12,187	14,405	14,966	561	3.89%
208 Fire Prote 210 Fire Mars 212 Ambulance	ations and Dispatch	315,565	328,474	381,166	52,692	16.04%
210 Fire Mars 212 Ambulance	ection	183,973	183,566	190,057	6,491	3.54%
212 Ambulance	shal	26,263	26,947	27,631	684	2.54%
	e	60,689	69,800	76,200	6,400	9.17%
714 ITEE REIT	loval	14,100	15,000	25,000	10,000	66.67%
	ntrol	-	26,870	27,070	200	0.74%
	UBLIC SAFETY	1,660,304	1,861,948	1,973,704	111,756	6.00%
PUBLIC WORKS						
		594 054	602 206	504 220	(9.047)	1 40%
• ·	Deed	584,054	603,296	594,329	(8,967)	-1.49%
	Road Ice Removal	222,315	222,315	222,351	36 45.000	0.02%
		226,856 52,669	144,550 40,000	189,550 23 500	45,000 (16,500)	31.13%
	ghting rants			23,500	(16,500)	-41.25%
•	20015	190,391 514,200	199,000 520,445	202,500 558.072	3,500	1.76% 5.40%
		514,200 33,534	529,465	558,073	28,608	5.40% 225.22%
314 Groundwa TOTAL P	ste and Recycling iter remediation-Town garage	22 52	38,000 <b>1,776,626</b>	127,388 <b>1,917,691</b>	89,388 <b>141,065</b>	235.23% <b>7.94%</b>

### TOWN OF THOMASTON SCHEDULE OF EXPENDITURES

For the year Ending June 30, 2020

	Based on Mill Rat	e of 36.53			
	ACTUAL	BUDGETED	PROPOSED	Increase	
-	2017-2018	2018-2019	2019-2020	(Decrease)	
HEALTH AND WELFARE					
402 Medical Services	3,205	4,508	4,235	(273)	-6.06%
404 Torrington Area Health District	41,763	41,621	41,659	38	0.09%
406 Northwest Regional Mental Health Board	838	835	850	15	1.80%
408 Social Services	19,082	19,434	19,434	-	0.00%
410 Elderly Nutrition	5,473	6,654	6,749	95	1.43%
412 Susan B Anthony Project	2,000	2,000	2,000	-	0.00%
414 Central Naugatuck Valley Regional Action Council.	779	779	1,160	381	48.91%
416 Minibus	11,782	17,886	18,585	699	3,91%
418 Veterans Administration	1,000	1,797	2,858	1,061	59.04%
TOTAL HEALTH AND WELFARE	85,922	95,514	97,530	2,016	2.11%
CULTURE AND RECREATION					
500 Parks & Recreation	96,488	114,554	117,754	3,200	2,79%
502 Memorial Day	1,750	1,750	2,000	250	14.29%
508 Public Library	320,294	329,590	336,351	6,761	2.05%
TOTAL CULTURE AND RECREATION	418,532	445,894	456,105	10,211	2.29%
	,	,	,	,	
HOUSING & DEVELOPMENT					
600 Conservation Commission	1,795	1,795	1,795	-	0.00%
614 Economic Development	3,845	1,900	1,900	-	0.00%
616 Housing, Land Use & Development	140,871	164,022	204,667	40,645	24.78%
650 Brownfields	800	800	800	-	0.00%
TOTAL HOUSING & DEVELOPMENT	147,311	168,517	209,162	40,645	24.12%
EDUCATION					
700 Education	14,870,691	15,069,534	15,257,126	187,592	1.24%
Teacher Retirement Contribution		-	41,701	41,701	#DIV/0!
TOTAL EDUCATION	14,870,691	15,069,534	15,298,827	229,293	1.52%
OTHER FINANCING USES					
800 Debt Service Fund (See Schedule B)	3,000,000	3,000,000	3,000,000	-	0.00%
904 Hillside Cemetery	26,000	26,000	26,000	-	0.00%
908 Capital or Nonrecurring (See Schedule A)	182,416	246,903	318,907	72,004	29.16%
914 Seth Thomas/Bradstreet House	8,000	8,000	8,000	-	0.00%
916 Social Service Crisis Fund	1,000	1,000	1,000	-	0.00%
TOTAL OTHER FINANCING USES	3,217,416	3,281,903	3,353,907	72,004	2.19%
	-,,•	-,,	-,,,,	,	/
TOTAL EXPENDITURES AND OTHER FINANCING	26,000,798	26,557,468	27,242,206	684,738	2.58%

# TOWN OF THOMASTON CAPITAL EXPENDITURES

For the Year Ending June 30, 2020

		CTUAL 017-2018	JDGETED 018-2019	OPOSED
TRANSFER TO CAPITAL OR NONRECURRING FUN	ID			
Assessors revaluation	\$	24,000	\$ 22,000	\$ 22,000
BOE: TCS - Auditorium lift		-	18,500	-
BOE: TCS - Hot water heater		-	37,000	-
BOE: THS - Replace drain/heating pipe insulatio		-	10,900	-
BOE: THS - Exit and rear parking lot sealant		17,500	-	-
BOE - District - 7th grade Chromebooks		25,743	-	-
BOE - THS interior door access control		-	-	18,025
BOE - THS interior door magnetic strips		-	-	10,795
BOE - THS pave driveway entrance		-	-	47,072
BOE - District - panic buttons		-	-	8,298
BOE - District - network hardware upgrades		-	-	47,089
Emergency Management - Refuge communication:		12,500	-	-
Fire Dept: Turn out gear		15,000	15,000	15,000
Fire Dept: Self contained breathing apparatus		28,000	28,000	28,000
Library: carpeting		9,673	-	-
Library: automatic door replacement		-	5,000	5,000
PWD: Sidewalk replacement		50,000	-	50,000
PWD: Mini Excavator		-	35,000	-
PWD: Truck #22 (lease purchase)		-	10,503	10,503
PWD: Truck #9 (lease purchase)		-	-	43,125
Recreation: Nystroms Park reserve		-	10,000	10,000
Selectmen: Engineering - Nystroms Dam		-	35,000	-
Town Hall Building: Facility reserve		-	20,000	-
	\$	182,416	\$ 246,903	\$ 314,907

#### Town of Thomaston Schedule of Debt Service For the year Ending June 30, 2020

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			-	Sched	duled Payment		
Name of Loan	Interest Rate	Original Debt	Outstanding Principal	Principal	Interest	Total	Balance
Notes:							
Clean Water 2001 - 2021	2%	9,091,656	939,554	532,861	13,919 📕	546,780	406,693
Bonds:							
Genl Oblig Bond Ser C 2011-2023 (Refu	2-4%	6,945,000	1,905,000	550,000	65,200 🍢	615,200	1,355,000
Genl Oblig Bond May 2013	2-4%	6,735,000	4,695,000	340,000	130,850 📕	470,850	4,355,000
Genl Oblig Bond November 2014		6,025,000	4,625,000	350,000	145,956 🍢	495,956	4,275,000
Gen Oblig Bond May 2015 (Refunding)		6,455,000	4,785,000	380,000	145,475 📕	525,475	4,405,000
Genl Oblig Bond July 2018		8,415,000	8,415,000	485,000	277,725 🚩	762,725	7,930,000
less portion to be paid from BOE bu	udget			(111,922)	(43,072)	(154,994)	-
less rebates/premiums applied	-					(261,992)	-
TOTAL TRANSFER TO DEBT SERVICE	FUND		25,364,554	2,525,939	736,053	3,000,000	22,726,693

Future debt:

