

# Town of Thomaston



## Proposed Budget

***July 1, 2016 - June 30, 2017***

### **Board of Finance:**

George Seabourne, Chairman  
Thomas Duffany  
Luke Freimuth  
Michael Madow  
Richard Sileo  
Stephen Turner

### **Board of Selectmen:**

Edmond Mone, First Selectman  
Bruce Barrett  
Roger Perreault

### **Finance Director**

Tracy A. Decker, C.P.A.

## **Budget in Brief**

The proposed operating budget of \$25,984,520 represents a \$375,452 (1.47%) increase in spending from the previous year's budget of \$25,609,068. To help offset increases in taxes, the Board of Finance allocated the use of \$102,266 in fund balance reserves. The mill rate will increase to 34.07, resulting in a 1.46% increase in taxes to its residents. The basic elements of the expenditures are as follows:

|                             | <u>2015-2016</u>    | <u>2016-2017</u>    | <u>Increase<br/>(Decrease)</u> |
|-----------------------------|---------------------|---------------------|--------------------------------|
| Town Operating Expenditures | \$ 7,803,634        | \$ 8,113,261        | \$ 309,627                     |
| Board of Education          | 14,796,750          | 14,828,118          | 31,368                         |
| Debt Service                | 2,800,000           | 2,800,000           | 0                              |
| Capital Outlay              | <u>208,684</u>      | <u>243,141</u>      | <u>34,457</u>                  |
| <b>Total Budget</b>         | <b>\$25,609,068</b> | <b>\$25,984,520</b> | <b>\$ 375,452</b>              |

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 of not less than five (5) percent nor more 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 \$159,869 to come up with a sound fiscally responsible budget which maintains services. Town expenditures as a whole compared to the 2015-2016 budget have increased by \$375,452 which includes a \$31,368 increase for education.

In 2012, the Town approved a spending authorization of \$3,165,000 for an energy performance project that included upgrades to mechanical equipment, weatherization of all buildings, the addition of geothermal heating/cooling at Town Hall, water conservation measures and a switch to gas from oil at the schools. The utility savings recognized as a result of these changes are reflected in each department's budget and are offset by an increase in debt service to cover the bond payments.

The Town's recent debt issuance includes \$2,910,000 for the purchase of fire apparatus (\$600,000), a payloador with a wing attachment for the highway department (\$145,000), a dump truck (\$150,000) and \$2,015,000 for WPCA upgrades to the sewer lines in the web area of town and upgrades to the plant to reduce phosphorous emissions.

In addition to bonded projects, there are also funds included in the operating budget for capital expenditures. The capital improvement amount included in the original 2015-2016 budget was \$208,684 which was increased by \$19,950 transferred from contingency for the engineering costs of the Hickory Hill Road project. The 2016-2017 budgeted capital amount is \$243,141.

Funding for these capital expenditures is through the State LoCIP grant (\$215,875) and use of fund balance (\$27,266). Capital improvements requests from all town departments totaled approximately \$22 million for repairs and replacement of town infrastructure, buildings and equipment.

The final item to consider as part of the budget process is the non-tax revenue. This revenue is flat or slightly 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 is expected to remain flat due to continued lower interest rates. Additionally, the State has indicated that there will be virtually no change in grant revenue from the prior year.

**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 5-10% 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 Town’s audited unassigned general fund balance at June 30, 2015 was \$3,167,183.

|   |              |
|---|--------------|
| Fund balance, June 30, 2015.....            | \$ 3,167,183 |
| Use of surplus 2015-2016 budget.....        | (160,000)    |
| Use of surplus 2016-2017 budget.....        | ( 102,266)   |
| Remaining fund balance.....                 | 2,904,917    |
| Total Expenditures as proposed.....         | 25,984,520   |
| Ratio of Fund Balance to Total Expenditures | 11.18%       |

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 the State has not cut grant fund to the Town significantly for the 2016-2017 fiscal year, it has made several changes that could affect future state funding. The State reduced or eliminated several grants and offset the reduction by a MRSA sales tax sharing grant. Since this grant is reliant on State collection of sales tax, it is far less predictable than the grants that were cut. Also, beginning in 2017-2018, the State will impose a state wide mill rate for motor vehicles which will reduce the Town’s tax revenue by roughly \$200,000. It is unclear whether the State will make up this difference or if the burden will be shifted to the Town.

**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 equals \$533,990.

|   |   |
|---|---|
| Taxable grand list<br>(net of allowance for appeals)..... | \$ 544,888,523                          |
| Collection rate   | <u>* 98.0%</u>                          |
| Value of 1 Mill   | \$533,990,753 / \$1,000 = \$533,990     |
| Total Expenditures  | \$ 25,984,520                           |
| Less Revenue other than taxes                             | <u>(7,792,940)</u>                      |
| Total Taxes needed  | \$ 18,190,580 / \$533,990 = 34.07 mills |

$$\text{Your tax bill} = \frac{\text{Taxable Assessed Value}}{1000} \times 34.07$$

**Revenue** – Thomaston started the budget process with an increase in revenue of \$2,075 in charges for services and \$161,001 in state aid (primarily from LoCIP grant funding) and \$2,500 in investment income. Without the use of general fund surplus, the proposed mill rate would have been 34.26.

**Expenditures** – Thomaston’s increase in expenditures are primarily contractual and fixed costs. These costs include health & dental insurance premiums, liability and workers compensation insurance and third party contracted services. 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 will pay for the cost of the energy upgrades;
- Successfully reduced large increases in 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.

## ANNUAL BUDGET SUMMARY

For the year July 1, 2016 through June 30, 2017

Based on Mill Rate of **34.07**

|   | ACTUAL<br>2014-2015  | BUDGETED<br>2015-2016 | PROPOSED<br>2016-2017 | Increase<br>(Decrease) | Percent<br>Change |
|---|----------------------|-----------------------|-----------------------|------------------------|-------------------|
| <b>REVENUE:</b>                           |                      |                       |                       |                        |                   |
| Property Taxes.....                       | \$ 18,337,484        | \$ 18,347,975         | \$ 18,615,585         | \$ 267,610             | 1.46%             |
| Charges for services.....                 | 365,467              | 294,800               | 296,875               | 2,075                  | 0.70%             |
| Intergovernmental.....                    | 6,732,196            | 6,771,293             | 6,932,294             | 161,001                | 2.38%             |
| Investment Income.....                    | 9,846                | 10,000                | 12,500                | 2,500                  | 25.00%            |
| Other income.....                         | 17,773               | 10,000                | 10,000                | -                      | 0.00%             |
| Other financing sources.....              | 15,000               | 175,000               | 117,266               | (57,734)               | -32.99%           |
| <b>TOTAL REVENUE</b>                      | <b>25,477,766</b>    | <b>25,609,068</b>     | <b>25,984,520</b>     | <b>375,452</b>         | <b>1.47%</b>      |
| <b>OPERATING EXPENDITURES:</b>            |                      |                       |                       |                        |                   |
| General Government.....                   | 3,690,631            | 3,838,284             | 4,022,587             | 184,303                | 4.80%             |
| Public Safety.....                        | 1,553,218            | 1,620,532             | 1,689,443             | 68,911                 | 4.25%             |
| Public Works.....                         | 1,635,579            | 1,634,667             | 1,717,261             | 82,594                 | 5.05%             |
| Health & Welfare.....                     | 84,315               | 89,761                | 88,197                | (1,564)                | -1.74%            |
| Culture and recreation.....               | 426,054              | 442,190               | 408,584               | (33,606)               | -7.60%            |
| Housing & Development.....                | 138,100              | 145,110               | 151,549               | 6,439                  | 4.44%             |
| Education.....                            | 14,466,784           | 14,796,750            | 14,828,118            | 31,368                 | 0.21%             |
| Operating subsidies to other funds.....   | 62,430               | 33,090                | 35,640                | 2,550                  | 7.71%             |
| <b>TOTAL OPERATING EXPENDITURES</b>       | <b>22,057,111</b>    | <b>22,600,384</b>     | <b>22,941,379</b>     | <b>340,995</b>         | <b>1.51%</b>      |
| <b>DEBT SERVICE (See Schedule D).....</b> |                      |                       |                       |                        |                   |
|   | 2,940,000            | 2,800,000             | 2,800,000             | -                      | 0.00%             |
| <b>CAPITAL EXPENDITURES (See Schedule</b> |                      |                       |                       |                        |                   |
|   | 453,578              | 208,684               | 243,141               | 34,457                 | 16.51%            |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 25,450,689</b> | <b>\$ 25,609,068</b>  | <b>\$ 25,984,520</b>  | <b>\$ 375,452</b>      | <b>1.47%</b>      |

**TOWN OF THOMASTON**  
**SCHEDULE OF REVENUE**  
For the year Ending June 30, 2017  
Based on Mill Rate of **34.07**

|   | ACTUAL<br>2014-2015 | BUDGETED<br>2015-2016 | PROPOSED<br>2016-2017 | Increase<br>(Decrease) |          |
|---|---------------------|-----------------------|-----------------------|------------------------|----------|
| PROPERTY TAXES:                                   |                     |                       |                       |                        |          |
| 1 Property Tax - Current.....                     | \$ 17,849,055       | \$ 17,912,175         | \$ 18,191,580         | \$ 279,405             | 1.56%    |
| 2 Property Tax - Prior Years.....                 | 284,487             | 275,000               | 275,000               | -                      | 0.00%    |
| 3 Interest and lien fees.....                     | 168,108             | 125,000               | 112,500               | (12,500)               | -10.00%  |
| 206 Taxes from Housing Authority - P.I.L.O.T..... | 16,973              | 16,973                | 19,339                | 2,366                  | 13.94%   |
| 207 Telecommunication property tax.....           | 18,861              | 18,827                | 17,166                | (1,661)                | -8.82%   |
| TOTAL PROPERTY TAXES                              | 18,337,484          | 18,347,975            | 18,615,585            | 267,610                | 1.46%    |
| CHARGES FOR SERVICES:                             |                     |                       |                       |                        |          |
| 22 Building permits.....                          | 60,809              | 50,000                | 55,000                | 5,000                  | 10.00%   |
| 23 Conveyance tax.....                            | 36,491              | 35,000                | 35,000                | -                      | 0.00%    |
| 24 Special duty police reimbursements.....        | 103,958             | 60,000                | 60,000                | -                      | 0.00%    |
| 26 Accident reports.....                          | 334                 | 300                   | 300                   | -                      | 0.00%    |
| 27 Gun permits.....                               | 5,425               | 4,000                 | 10,000                | 6,000                  | 150.00%  |
| 28 Vendor permits.....                            | 420                 | 300                   | 300                   | -                      | 0.00%    |
| 30 Zoning and land use fees.....                  | 8,186               | 7,500                 | 7,500                 | -                      | 0.00%    |
| 31 Minibus fares.....                             | 473                 | 500                   | 500                   | -                      | 0.00%    |
| 33 Recreation - Nystrom's park.....               | 3,500               | 3,500                 | 3,675                 | 175                    | 5.00%    |
| 34 CGS51-56a (d) Police ticket revenue sharing.   | -                   |                       |                       | -                      | #DIV/0!  |
| 35 Other licenses, fees and permits.....          | 1,323               | 1,000                 | 1,000                 | -                      | 0.00%    |
| 36 Fingerprinting.....                            | 90                  |                       | 500                   | 500                    | #DIV/0!  |
| 37 Town of Litchfield sewer upgrade.....          | 8,868               | 8,867                 | 8,867                 | -                      | 0.00%    |
| 54 Dam Patrol.....                                | 16,733              | 16,733                | 16,733                | -                      | 0.00%    |
| 151 False alarms.....                             | -                   |                       |                       | -                      | #DIV/0!  |
| 152 Parking tickets.....                          | 1,794               | 1,000                 | 1,000                 | -                      | 0.00%    |
| 225 Dog fines & fees.....                         | 7,041               | 3,500                 | 3,500                 | -                      | 0.00%    |
| 214 Rent of Tower.....                            | 86,356              | 87,600                | 78,000                | (9,600)                | -10.96%  |
| 217 Rent of Opera House.....                      | 15,000              | 15,000                | 15,000                | -                      | 0.00%    |
| 999 PA 09-229 LOCIP project funding.....          | 8,666               |                       |                       | -                      | #DIV/0!  |
| TOTAL CHARGES FOR SERVICES                        | 365,467             | 294,800               | 296,875               | 2,075                  | 0.70%    |
| INTERGOVERNMENTAL REVENUE:                        |                     |                       |                       |                        |          |
| 89 PILOT-State owned property.....                | 40,663              | 37,477                | 5,728                 | (31,749)               | -84.72%  |
| 87 PILOT-Elderly homeowner.....                   | 55,138              | 61,434                | 64,862                | 3,428                  | 24.50%   |
| 91 PILOT-Veterans.....                            | 10,538              | 13,990                | 10,896                | (3,094)                | -296.93% |
| 90 PILOT-Totally disabled.....                    | 986                 | 1,042                 | 1,076                 | 34                     | 0.01%    |
| 53 Property tax Relief- Municipal grant in a/c    | 371,822             | 395,346               | 395,346               | -                      | 0.00%    |
| 79 Land authorization.....                        | 1,378               | 1,513                 | 118                   | (1,395)                | -2.62%   |
| 83 Local capital improvement program (LOCIP)...   | -                   | 53,187                | 215,875               | 162,688                | 2.84%    |
| 60 Education cost sharing.....                    | 5,740,956           | 5,737,258             | 5,665,106             | (72,152)               | -46.45%  |
| 59 Commitments for school construction.....       | 162,059             | 155,339               | 150,900               | (4,439)                | -9.04%   |
| 65 School transportation -public.....             | 51,440              | 49,127                | -                     | (49,127)               | #DIV/0!  |
| 68 Special education excess.....                  | 32,191              | -                     |                       | -                      | 0.00%    |
| 84 Mashantucket Pequot.....                       | 41,317              | 41,872                | 40,123                | (1,749)                | -0.78%   |
| 78 Town aid road.....                             | 223,708             | 223,708               | 223,376               | (332)                  | #REF!    |
| 104 MRSA sales tax sharing.....                   | -                   | -                     | 158,888               | 158,888                | #DIV/0!  |
| TOTAL INTERGOVERNMENTAL                           | 6,732,196           | 6,771,293             | 6,932,294             | 161,001                | 2.38%    |

**TOWN OF THOMASTON**  
**SCHEDULE OF REVENUE**  
For the year Ending June 30, 2017  
Based on Mill Rate of **34.07**

|   | ACTUAL<br>2014-2015  | BUDGETED<br>2015-2016 | PROPOSED<br>2016-2017 | Increase<br>(Decrease) |                |
|---|----------------------|-----------------------|-----------------------|------------------------|----------------|
| 181 INVESTMENT INCOME.....  | 6,208                | 10,000                | 12,500                | 2,500                  | 25.00%         |
| <b>OTHER INCOME:</b>  |                      |                       |                       |                        |                |
| 208 Recyclables rebate.....                                       | 4,418                | 5,000                 | 5,000                 | -                      | 0.00%          |
| 209 Sales of capital assets.....                                  | 7,449                | -                     | -                     | -                      | #DIV/0!        |
| 215 Miscellaneous.....  | 5,906                | 5,000                 | 5,000                 | -                      | 0.00%          |
| <b>TOTAL OTHER INCOME</b>   | <b>17,773</b>        | <b>10,000</b>         | <b>10,000</b>         | <b>-</b>               | <b>0.00%</b>   |
| <b>OTHER FINANCING SOURCES:</b>                                   |                      |                       |                       |                        |                |
| 230 Surplus prior years.....                                      | -                    | 160,000               | 102,266               | (57,734)               | -36.08%        |
| 242 Thomaston EMS Fund.....                                       | 15,000               | 15,000                | 15,000                | -                      | 0.00%          |
| <b>TOTAL OTHER FINANCING SOURCES</b>                              | <b>15,000</b>        | <b>175,000</b>        | <b>117,266</b>        | <b>(57,734)</b>        | <b>-32.99%</b> |
| <b>TOTAL GENERAL FUND REVENUE AND<br/>OTHER FINANCING SOURCES</b> | <b>\$ 25,477,766</b> | <b>\$ 25,609,068</b>  | <b>\$ 25,984,520</b>  | <b>\$ 375,452</b>      | <b>1.47%</b>   |

**TOWN OF THOMASTON**  
**SCHEDULE OF EXPENDITURES**

For the year Ending June 30, 2017

**Based on Mill Rate of 34.07**

|  | ACTUAL<br>2014 - 2015 | BUDGETED<br>2015 - 2016 | PROPOSED<br>2016 - 2017 | Increase<br>(Decrease) |              |
|--|-----------------------|-------------------------|-------------------------|------------------------|--------------|
| <b>GENERAL GOVERNMENT</b>                        |                       |                         |                         |                        |              |
| 100 Board of Selectmen.....                      | \$ 110,463            | \$ 113,011              | \$ 114,438              | 1,427                  | 1.26%        |
| 102 Elections.....                               | 20,073                | 22,273                  | 28,830                  | 6,557                  | 29.44%       |
| 104 Board of Finance.....                        | 2,001                 | 2,400                   | 2,400                   | -                      | 0.00%        |
| 106 Treasurer.....                               | 177,269               | 181,109                 | 182,859                 | 1,750                  | 0.97%        |
| 107 Computer Information systems.....            | 21,880                | 34,217                  | 49,851                  | 15,634                 | 45.69%       |
| 108 Independent audit.....                       | 50,135                | 55,025                  | 57,550                  | 2,525                  | 4.59%        |
| 110 Legal.....                                   | 147,957               | 95,000                  | 95,000                  | -                      | 0.00%        |
| 114 Tax Collector.....                           | 108,765               | 112,592                 | 112,932                 | 340                    | 0.30%        |
| 118 Tax Assessor.....                            | 108,898               | 121,859                 | 123,612                 | 1,753                  | 1.44%        |
| 120 Board of Assessment Appeals.....             | 3,000                 | 3,150                   | 3,150                   | -                      | 0.00%        |
| 122 Insurance.....                               | 378,060               | 410,345                 | 430,463                 | 20,118                 | 4.90%        |
| 124 Town Hall Operations & Maintenance.....      | 205,986               | 204,218                 | 242,306                 | 38,088                 | 18.65%       |
| 126 Town Clerk.....                              | 58,458                | 53,535                  | 56,487                  | 2,952                  | 5.51%        |
| 128 Probate court.....                           | 3,853                 | 4,083                   | 4,150                   | 67                     | 1.64%        |
| 130 Social Security.....                         | 263,855               | 220,000                 | 225,000                 | 5,000                  | 2.27%        |
| 131 Unemployment Expense.....                    | 18,225                | 5,000                   | -                       | (5,000)                | -100.00%     |
| 132 Pension - Town Employees.....                | 580,341               | 586,165                 | 570,790                 | (15,375)               | -2.62%       |
| 133 Pension - Volunteer Firefighters and Ambulan | 110,200               | 116,000                 | 126,000                 | 10,000                 | 8.62%        |
| 134 Medical / Life insurance.....                | 708,772               | 734,973                 | 797,971                 | 62,998                 | 8.57%        |
| 136 Retirees Medical Insurance.....              | 604,178               | 655,572                 | 690,955                 | 35,383                 | 5.40%        |
| 138 Council of Governments.....                  | 3,368                 | 2,863                   | 2,949                   | 86                     | 3.00%        |
| 140 CT Conference of Municipalities.....         | 4,894                 | 4,894                   | 4,894                   | -                      | 0.00%        |
| 142 Contingency.....                             |                       | 100,000                 | 100,000                 | -                      | 0.00%        |
| <b>TOTAL GENERAL GOVERNMENT</b>                  | <b>3,690,631</b>      | <b>3,838,284</b>        | <b>4,022,587</b>        | <b>184,303</b>         | <b>4.80%</b> |
| <b>PUBLIC SAFETY</b>                             |                       |                         |                         |                        |              |
| 200 Police.....                                  | 944,751               | 999,749                 | 1,091,420               | 91,671                 | 9.17%        |
| 204 Emergency Management.....                    | 5,302                 | 10,920                  | 10,650                  | (270)                  | -2.47%       |
| 206 Communications and Dispatch.....             | 300,571               | 292,654                 | 298,654                 | 6,000                  | 2.05%        |
| 208 Fire Protection.....                         | 144,541               | 150,503                 | 161,969                 | 11,466                 | 7.62%        |
| 210 Fire Marshal.....                            | 30,596                | 26,717                  | 26,136                  | (581)                  | -2.17%       |
| 212 Ambulance.....                               | 61,214                | 67,675                  | 68,300                  | 625                    | 0.92%        |
| 214 Tree Removal.....                            | 6,411                 | 10,000                  | 15,000                  | 5,000                  | 50.00%       |
| 216 Animal Control.....                          | 59,832                | 62,314                  | 17,314                  | (45,000)               | -72.21%      |
| <b>TOTAL PUBLIC SAFETY</b>                       | <b>1,553,218</b>      | <b>1,620,532</b>        | <b>1,689,443</b>        | <b>68,911</b>          | <b>4.25%</b> |
| <b>PUBLIC WORKS</b>                              |                       |                         |                         |                        |              |
| 300 Highways.....                                | 518,337               | 526,099                 | 589,065                 | 62,966                 | 11.97%       |
| 302 Town Aid Road.....                           | 224,305               | 223,708                 | 223,376                 | (332)                  | -0.15%       |
| 304 Snow and Ice Removal.....                    | 197,392               | 143,550                 | 147,550                 | 4,000                  | 2.79%        |
| 306 Street Lighting.....                         | 67,540                | 64,250                  | 68,750                  | 4,500                  | 7.00%        |
| 308 Fire Hydrants.....                           | 165,867               | 171,000                 | 186,000                 | 15,000                 | 8.77%        |
| 310 Solid Waste and Recycling.....               | 445,904               | 493,860                 | 490,320                 | (3,540)                | -0.72%       |
| 314 Groundwater remediation- Town garage.....    | 16,234                | 12,200                  | 12,200                  | -                      | 0.00%        |
| <b>TOTAL PUBLIC WORKS</b>                        | <b>1,635,579</b>      | <b>1,634,667</b>        | <b>1,717,261</b>        | <b>82,594</b>          | <b>5.05%</b> |



**TOWN OF THOMASTON**  
**SCHEDULE OF EXPENDITURES**  
For the year Ending June 30, 2017  
Based on Mill Rate of **34.07**

|   | ACTUAL<br>2014-2015 | BUDGETED<br>2015-2016 | PROPOSED<br>2016-2017 | Increase<br>(Decrease) |               |
|---|---------------------|-----------------------|-----------------------|------------------------|---------------|
| <b>HEALTH AND WELFARE</b>                               |                     |                       |                       |                        |               |
| 402 Medical Services.....                               | 4,490               | 7,115                 | 7,115                 | -                      | 0.00%         |
| 404 Torrington Area Health District.....                | 41,666              | 42,065                | 42,103                | 38                     | 0.09%         |
| 406 Northwest Regional Mental Health Board.....         | 857                 | 854                   | 845                   | (9)                    | -1.05%        |
| 408 Social Services.....                                | 17,722              | 18,173                | 18,173                | -                      | 0.00%         |
| 410 Elderly Nutrition.....                              | 3,525               | 3,800                 | 4,126                 | 326                    | 8.58%         |
| 412 Susan B Anthony Project.....                        | 1,500               | 2,000                 | 2,000                 | -                      | 0.00%         |
| 414 Central Naugatuck Valley Regional Action Council... |                     | 787                   | -                     | (787)                  | -100.00%      |
| 416 Minibus.....  | 13,555              | 13,967                | 12,835                | (1,132)                | -8.10%        |
| 418 Veterans Administration.....                        | 1,000               | 1,000                 | 1,000                 | -                      | 0.00%         |
| <b>TOTAL HEALTH AND WELFARE</b>                         | <b>84,315</b>       | <b>89,761</b>         | <b>88,197</b>         | <b>(1,564)</b>         | <b>-1.74%</b> |
| <b>CULTURE AND RECREATION</b>                           |                     |                       |                       |                        |               |
| 500 Parks & Recreation.....                             | 94,347              | 102,095               | 88,500                | (13,595)               | -13.32%       |
| 502 Memorial Day.....                                   | 1,750               | 1,750                 | 1,750                 | -                      | 0.00%         |
| 504 Nystrom's Park.....                                 | 13,070              | -                     | -                     | -                      | #DIV/0!       |
| 508 Public Library.....                                 | 316,887             | 338,345               | 318,334               | (20,011)               | -5.91%        |
| <b>TOTAL CULTURE AND RECREATION</b>                     | <b>426,054</b>      | <b>442,190</b>        | <b>408,584</b>        | <b>(33,606)</b>        | <b>-7.60%</b> |
| <b>HOUSING &amp; DEVELOPMENT</b>                        |                     |                       |                       |                        |               |
| 600 Conservation Commission.....                        | 1,795               | 1,795                 | 1,795                 | -                      | 0.00%         |
| 614 Economic Development.....                           | 835                 | 2,000                 | 2,000                 | -                      | 0.00%         |
| 616 Housing, Land Use & Development.....                | 135,470             | 139,715               | 146,954               | 7,239                  | 5.18%         |
| 650 Brownfields.....                                    | -                   | 1,600                 | 800                   | (800)                  | -50.00%       |
| <b>TOTAL HOUSING &amp; DEVELOPMENT</b>                  | <b>138,100</b>      | <b>145,110</b>        | <b>151,549</b>        | <b>6,439</b>           | <b>4.44%</b>  |
| <b>EDUCATION</b>  |                     |                       |                       |                        |               |
| 700 EDUCATION.....                                      | <b>14,466,784</b>   | <b>14,796,750</b>     | <b>14,828,118</b>     | <b>31,368</b>          | <b>0.21%</b>  |
| <b>OTHER FINANCING USES</b>                             |                     |                       |                       |                        |               |
| 800 Debt Service Fund (See Schedule C).....             | 2,940,000           | 2,800,000             | 2,800,000             | -                      | 0.00%         |
| Transfer Station Fund.....                              | 29,930              |                       |                       |                        |               |
| 904 Hillside Cemetery.....                              | 26,000              | 26,000                | 26,000                | -                      | 0.00%         |
| 908 Capital or Nonrecurring (See Schedule B)...         | 453,578             | 208,684               | 243,141               | 34,457                 | 16.51%        |
| 914 Seth Thomas/Bradstreet House.....                   | 6,500               | 7,090                 | 8,640                 | 1,550                  | 21.86%        |
| 916 Social Service Crisis Fund.....                     |                     |                       | 1,000                 | 1,000                  | #DIV/0!       |
| <b>TOTAL OTHER FINANCING USES</b>                       | <b>3,456,008</b>    | <b>3,041,774</b>      | <b>3,078,781</b>      | <b>37,007</b>          | <b>1.22%</b>  |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING</b>           | <b>25,450,689</b>   | <b>25,609,068</b>     | <b>25,984,520</b>     | <b>375,452</b>         | <b>1.47%</b>  |

**TOWN OF THOMASTON**  
**SEWER DEPARTMENT EXPENDITURES**  
**Special Revenue Fund 202**  
For the year Ending June 30, 2017

|                                       |                                 | ACTUAL       | BUDGETED     | PROPOSED     | Increase   |         |
|---------------------------------------|---------------------------------|--------------|--------------|--------------|------------|---------|
|                                       |                                 | 2014- 2015   | 2015- 2016   | 2016- 2017   | (Decrease) | Percent |
| <u>REVENUE</u>                        |                                 |              |              |              |            |         |
| 320- 021                              | SEWER USE FEES                  | \$ 1,158,888 | \$ 1,264,234 | \$ 1,296,530 | \$ 32,296  | 2.6%    |
| 320- 035                              | INTEREST                        | 57,472       |              |              | -          | #DIV/0! |
| 320- 036                              | LIENS                           | 39,081       |              |              | -          | #DIV/0! |
|                                       |                                 | 1,255,441    | 1,264,234    | 1,296,530    | 32,296     | 2.6%    |
| <u>SALARIES &amp; BENEFITS:</u>       |                                 |              |              |              |            |         |
| 510- 250                              | SALARIES & WAGES- REGULAR       | 404,012      | 397,033      | 423,630      | 26,597     | 6.7%    |
| 510- 252                              | SALARIES & WAGES - OVERTIME     | 18,175       | 16,634       | 17,000       | 366        | 2.2%    |
| 515- 277                              | CLOTHING ALLOWANCE              | 5,978        | 6,000        | 6,500        | 500        | 8.3%    |
| 515- 281                              | FRINGE- SOCIAL SECURITY         | 33,417       | 31,646       | 34,850       | 3,204      | 10.1%   |
| 515- 282                              | FRINGE- HEALTH INSURANCE        | 181,535      | 215,264      | 214,500      | (764)      | -0.4%   |
| 515- 289                              | FRINGE- PENSION                 | 76,782       | 83,507       | 82,900       | (607)      | -0.7%   |
|                                       |                                 | 719,899      | 750,084      | 779,380      | 29,296     | 3.9%    |
| <u>PURCHASED/CONTRACTED SERVICES:</u> |                                 |              |              |              |            |         |
| 520- 300                              | DATA PROCESSING                 | 4,997        | 5,000        | 5,300        | 300        | 6.0%    |
| 520- 305                              | PROF & TECH SVC- LEGAL          | 4,000        | 4,000        | 4,000        | -          | 0.0%    |
| 520- 310                              | PROF & TECH SVC- OTHER          | 6,384        | 6,500        | 7,000        | 500        | 7.7%    |
| 520- 320                              | EDUCATION & TRAINING            | 1,073        | 1,000        | 1,000        | -          | 0.0%    |
| 520- 411                              | WATER/SEWER CHARGES             | 14,984       | 20,500       | 21,000       | 500        | 2.4%    |
| 520- 414                              | SLUDGE REMOVAL                  | 93,525       | 98,000       | 99,000       | 1,000      | 1.0%    |
| 520- 415                              | TOXICITY TESTING                | 4,492        | 6,000        | 6,000        | -          | 0.0%    |
| 520- 416                              | DEP- NITROGEN TESTING           | 11,642       | 14,700       | 14,700       | -          | 0.0%    |
| 520- 430                              | CONTRACTED REP & MAINT- VEHICLE | 7,673        | 3,000        | 4,000        | 1,000      | 33.3%   |
| 520- 432                              | CONTRACTED REP & MAINT- SEWER   | 52,537       | 45,000       | 45,000       | -          | 0.0%    |
| 520- 530                              | TELEPHONE                       | 17,823       | 17,000       | 17,500       | 500        | 2.9%    |
| 520- 540                              | ADVERTISING                     | 1,770        | 400          | 400          | -          | 0.0%    |
| 520- 555                              | ASSOCIATION DUES FEES PERMITS   | 2,837        | 3,000        | 3,000        | -          | 0.0%    |
| 520- 580                              | TRAVEL                          | 236          | 250          | 250          | -          | 0.0%    |
|                                       |                                 | 223,973      | 224,350      | 228,150      | 3,800      | 1.7%    |
| <u>SUPPLIES:</u>                      |                                 |              |              |              |            |         |
| 530- 610                              | GENERAL SUPPLIES                | 9,349        | 9,000        | 9,500        | 500        | 5.6%    |
| 530- 612                              | POSTAGE & FREIGHT               | 1,741        | 1,800        | 1,500        | (300)      | - 16.7% |
| 530- 622                              | ELECTRICITY                     | 147,535      | 160,000      | 160,000      | -          | 0.0%    |
| 530- 624                              | HEATING FUEL                    | 28,309       | 26,000       | 26,000       | -          | 0.0%    |
| 530- 626                              | GASOLINE/DIESEL & OIL           | 5,458        | 6,000        | 5,000        | (1,000)    | - 16.7% |
| 530- 630                              | MATERIAL                        | 20,403       | 20,000       | 20,000       | -          | 0.0%    |
| 530- 642                              | REPAIRS & MAINT - SEWER LINES   | 2,853        | 12,000       | 12,000       | -          | 0.0%    |
|                                       |                                 | 215,648      | 234,800      | 234,000      | (800)      | -0.3%   |
| <u>CAPITAL:</u>                       |                                 |              |              |              |            |         |
| 540- 730                              | MACHINERY & EQUIPMENT           | 4,641        | 5,000        | 5,000        | -          | 0.0%    |
| 610- 957                              | TRANSFER TO REPAIR REPLACEMENT  | 25,000       | -            | -            | -          | #DIV/0! |
| 610- 954                              | TRANSFER TO CAPITAL RESERVE     | (10,407)     | 50,000       | 50,000       |            |         |
|                                       |                                 | 19,234       | 55,000       | 55,000       | -          | 0.0%    |
| TOTAL EXPENDITURES                    |                                 | \$ 1,178,754 | \$ 1,264,234 | \$ 1,296,530 | \$ 32,296  | 2.6%    |

The Water Pollution Control Authority revenue is generated from user fees. These fees are set by the W.P.C.A. following an annual review of operating and capital costs.

**TOWN OF THOMASTON**  
**CAPITAL EXPENDITURES**  
For the Year Ending June 30, 2017  
Based on Mill Rate of        **34.07**

|  | ACTUAL<br>2014-2015 | BUDGETED<br>2015-2016 | PROPOSED<br>2016-2017 |
|--|---------------------|-----------------------|-----------------------|
| <b>TRANSFER TO CAPITAL OR NONRECURRING FUND</b>  |                     |                       |                       |
| Assessors revaluation.....                       | \$ 20,000           | \$ 21,902             | \$ 20,360             |
| BOE: TCS - Auditorium entrance repair.....       | -                   | 28,839                | -                     |
| BOE: BRS - Remove underground fuel storage.....  | -                   | 35,000                | -                     |
| BOE: BRS - Parking lot repair.....               | -                   | 5,720                 | -                     |
| BOE: BRS - Boiler replacement.....               | -                   | 25,140                | -                     |
| BOE: THS - Hot Water tank replacement.....       | -                   | 36,315                | -                     |
| BOE: THS - Security walls.....                   | -                   | -                     | 46,438                |
| Fire Department: replace Utility #3.....         | 20,000              | -                     | -                     |
| Fire Department: replace chief's vehicle.....    | 26,000              | -                     | -                     |
| Fire Department: replace front & rear doors..... | 11,000              | -                     | -                     |
| Fire Department: Pave front apron & parking..... | -                   | 21,268                | 36,500                |
| Fire Department: Replace overhead doors.....     | -                   | 24,500                | -                     |
| Fire Department: Building security.....          | -                   | -                     | 10,000                |
| Kenea Park: Clock restoration.....               | -                   | -                     | 16,000                |
| Library: Carpeting.....                          | -                   | -                     | 9,243                 |
| PWD: Loader with wing attachment.....            | 10,000              | -                     | -                     |
| PWD: Sweeper.....                                | -                   | -                     | 20,000                |
| PWD: Truck 12 dump body replacement.....         | -                   | -                     | 25,000                |
| PWD: Wood chipper.....                           | 35,000              | -                     | -                     |
| PWD: Road Maintenance study.....                 | -                   | 10,000                | -                     |
| PWD/Recreation: Lawn mower.....                  | -                   | -                     | 11,703                |
| Town Hall Building: Flooring, carpet, stair trea | 10,000              | -                     | 10,000                |
| Town Hall Building: Paint, rotted wood and rail  | 10,000              | -                     | 15,000                |
| Town Hall Building: Emergency generator.....     | -                   | -                     | 9,297                 |
| Town Hall Technology .....                       | 10,000              | -                     | 13,600                |
| Town-wide technology.....                        | 5,000               | -                     | -                     |
| TVAC - Defibrillators.....                       | 7,500               | -                     | -                     |
| SUBTOTAL   | 164,500             | 208,684               | 243,141               |

**Town of Thomaston  
Schedule of Debt Service  
For the year Ending June 30, 2017**

| Name of Loan                                     | Interest Rate | Original Debt | Outstanding Principal | ----- Scheduled Payment----- |          |           | Balance    |
|--|---------------|---------------|-----------------------|------------------------------|----------|-----------|------------|
|  |               |               |                       | Principal                    | Interest | Total     |            |
| <b>Notes:</b>                                    |               |               |                       |                              |          |           |            |
| Clean Water 2001- 2021                           | 2%            | 9,091,656     | 2,475,710             | 501,854                      | 44,926   | 546,780   | 1,973,856  |
| <b>Bonds:</b>                                    |               |               |                       |                              |          |           |            |
| Genl Oblig Bond Ser B 2010- 2019 (Ref1.5 - 3.0%) |               | 2,820,000     | 870,000               | 295,000                      | 20,213   | 315,213   | 575,000    |
| Genl Oblig Bond Ser C 2011-2023 (Ref 2-4%)       | 2-4%          | 6,945,000     | 3,615,000             | 580,000                      | 133,000  | 713,000   | 3,035,000  |
| Genl Oblig Bond May 2013                         | 2-4%          | 6,735,000     | 5,715,000             | 340,000                      | 171,650  | 511,650   | 5,375,000  |
| Genl Oblig Bond November 2014                    |               | 6,025,000     | 5,675,000             | 350,000                      | 177,456  | 527,456   | 5,325,000  |
| Genl Oblig Bond May 2015 (refunding)             |               | 6,455,000     | 5,975,000             | 425,000                      | 181,175  | 606,175   | 5,550,000  |
| less portion to be paid from BOE budget          |               |               |                       | (200,951)                    | (68,820) | (269,771) |            |
| less portion to be paid from EMS Fund            |               |               |                       | (16,000)                     | (875)    | (16,875)  |            |
| less Energy Rebates applied                      |               |               |                       |                              |          | (183,628) |            |
| BAN due November 2016                            |               |               |                       |                              | 50,000   | 50,000    |            |
| TOTAL TRANSFER TO DEBT SERVICE FUND              |               |               | 24,325,710            | 2,274,903                    | 708,725  | 2,800,000 | 21,833,856 |

