

Town of Stonington
Board of Finance, Budget Book Subcommittee
Minutes of Special Meeting, held October 16, 2018
Location - Town Hall, 153 Elm Street, Stonington CT, first floor meeting room.

Board of Finance Members in attendance, Blunt White, Lynn Young, Danielle Chesebrough and Michael Fauerbach. Town Staff - Director of Finance James Sullivan. No members of the public were in attendance.

The meeting was called to order at 4:05pm. A motion to approve the minutes of the last meeting, held 8/20/2018 was made by White and seconded by Fauerbach.

There were no comments or communications from the public.

It was agreed that the number of recommendations in the Subcommittee's memo dated 9/5/2018 to the Board of Finance (prepared by White) will be reduced to the ones that could most likely be implemented for the upcoming budget season. The subcommittee discussed items to be removed and or modified. White will work on the revised memo.

The memo to the Board of Finance dated 9/5/2018 is attached an incorporated into these minutes.

On motion duly made and seconded the meeting adjourned at 5:05.

Respectfully submitted,
Blunt White
Acting Secretary

Approved 3/6/2019
Blunt White, member Board of Finance

Memo

To: Board of Finance
From: Board of Finance Budget Book Subcommittee
Date: 9/5/2018
Subject: Recommendations for Improving FY 2019-2020 Budget Book

Formatting and content of Proposed and Adopted Budget Books

- 1) Reduce redundant columns (specifically the columns titled Revised Budget) this would free up space to show additional years Adopted Budget to Actual Expended with Variances, see Addendum for Actual (full mock up) and below for Proposed (column headings only); for example, in the Summary of Budget Revenue on pages 24 and 25 (FYE 6/2019 Budget Book) the new format would allow BOF to show (on the Revenue side) 3 years of Adopted Budget paired to Actual with \$ and %. New columns highlighted.

Addendum includes status quo of both Adopted and Proposed.

Revenues - Existing pages 24 – 25, 10 columns

2015-2016 ADOPTED BUDGET	2015-2016 REVISED BUDGET	2015-2016 ACTUAL	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 PROPOSED BUDGET
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Revenues - Proposed: 11 columns

2015-2016 ADOPTED BUDGET	2015-2016 ACTUAL	VARIANCE 2015-2016 % ACTUAL TO BUDGET	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 % ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 PROPOSED BUDGET	\$ AMOUNT INCREASE/ (DECREASE)	% CHANGE PROPOSED BUDGET
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Expenses - Existing pages 26 -27, 11 columns

2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL EXPENDED	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 REVISED BUDGET	2018-2019 DEPT REQUEST	2018-2019 FIRST SELECTMAN	2018-2019 BOARD OF FINANCE	AMOUNT INCREASE/ (DECREASE)	% CHANGE
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Expenses - Proposed 11 columns, to be used in the Summary section and throughout the Book

2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL EXPENDED	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2017-2018 % OF ACTUAL TO BUDGET	2018-2019 DEPT REQUEST	2018-2019 FIRST SELECTMAN	2018-2019 BOARD OF FINANCE	\$ AMOUNT INCREASE/ (DECREASE)	% CHANGE
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- 2) On the Budget Book Revenue Summary on pages 24 – 25 relocate and rename the section/rows titled Other Funding Sources, note this section contains only Use of Fund Balance. Rename to Use of Fund Balance and move it to the bottom of the Expenditure Summary Page (pages 26 – 27). See Addendum for full mock up.

This shift in placement of Use of Fund Balance would mirror the Town’s audited P&L statement construction (see Town Audit page 21) by showing Use of Fund Balance as a Transfer to fund shortfalls between Total Revenues and Total Expenditures (to fund a budgeted loss). This would solve an issue with the current presentation format which treats Use of Fund Balance as a revenue source (by showing it as revenue above the “bottom line”).

Another challenge with the current presentation format is not disclosing Budget deficits and the history of Actual surpluses. This problem would be fixed by reconciling the differences between the Summary totals for Revenues and Expenses upon adoption of the recommended presentation format described above.

Budgets with built in deficits require a Use of Fund Balance. The occurrence of Actual surpluses (unbudgeted or if budgeted) allow the Town to build its Unassigned Fund Balance.

In the Summary section Transfers out of the General Fund into Special Revenue Funds such as CIP and WPCA are recommended to be shown below the bottom line, before Use of Fund Balance. This would mirror the presentation format used in the Town's audit (see page 95).

- 3) A requirement for additional details to be included by all Department Heads in their narratives; for example, for the current year discuss anticipated budget variances, unusual non-recurring costs (such as legal or consulting fees), number of employees (FTE and part time), metrics for cost per employee (average at base and fully loaded). Explain noteworthy trends, discuss CIP requests.

Director of Administrative Services narrative to include a new presentation on the cost of healthcare, pension and OPEB benefits (the same presentation format would be used by BOE). Also discuss legal costs to the Town for defending lawsuits, discuss how the costs are funded.

The Director of Finance is the Town's Risk Manager, his narrative would include discussion of how, and the cost of, self-insurance and third party commercial Property and Liability insurance.

- 4) Capital Leases payments - move from CIP section to Long Term Debt section. List the Capital Leases separately from traditional Debt. Provide a row for each Capital Lease obligation with amounts paid to Interest and Principal.

In the CIP section of the narrative for the proposed Budget Year, follow the full disclosure format used in the Budget from FYE 6/2017.

- 5) Mill Rate, make the concept easier for Citizens to understand; for example, where appropriate in the Budget Book instead of Mill Rate "mills/thousands" use Tax Rate "percentages, hundredths."

For example, to express the Mill Rate as a percentage Tax Rate move the decimal point one place to the left. The current Mill Rate of 22.68 is the same as a Tax Rate of 2.268% of a property's assessed value.

An appropriate place for the tax rate information and comparison to the prior year's tax rate would be several new rows on the Mill Rate Calculation page (page 22 of the FYE 6/2019 Budget).

Recommendations for Town Website, Assessor's webpage or Board of Finance webpage

- 1) Provide an interactive tax dollar cost calculator (at the proposed Mill Rate) tied to the input of a property address (link to Town GIS). This would provide a much easier solution for Citizens than looking up their Assessed Value, dividing it by 1,000 and then multiplying the result by the proposed Mill Rate.

Recommendations for Outreach

- 1) In advance of or immediately following Budget Season hold a municipal budgeting info session geared toward Citizens. Topics would not include discussion of budget requests. The info session would focus on how to read the Budget and the Town's audited financial statement (discuss General Fund Budget, Special Revenue Funds, history of State and Federal Aid, Budget versus Actual).

Recommendations for a New Section – Board of Finance Commentary

- 1) This new section would begin with an Executive Summary of the "key *financial* issues" contained in the First Selectman's Budget (BOF Chair to write the summary). In essence this section would function as a non-partisan fiscal analysis with a "tone" and topics similar to that contained in Town's Audit Management Discussion (see Audit pages 5 thru 13).

Immediately after the Executive Summary the Director of Finance would provide several pages of fiscal analysis of the Budget similar to the analysis he prepares for the Town's Audit Management Discussion (see Town Audit pages 5 thru 13).

- 2) A chart P&L summary presentation in the same format as the Audit book for the proposed General Fund Budget compared to the current year and prior year, plus additional pages with a 10 year history of past Budgets for comparison purposes (same format).

Revenues appear at the top, below that Expenses, then a "bottom line" Surplus/Deficit with lines below that for Transfers out to Special Revenue Funds (WPCA and CIP) with Deficits paid from, or surpluses transferred to Unassigned Fund Balance. Example below from FYE 6/2019.

Include certain Balance Sheet accounts; for example, Changes in Unassigned Fund Balance.

Include a paragraph on key issues shown by the data.

	Adopted Budget FYE 6/2017	Actual FYE 6/2017	Adopted Budget FYE 6/2018	Proposed Budget FYE 6/2019
Revenues:				
Property Taxes	\$ 58,362,713	\$ 59,178,905	\$ 60,943,813	\$ 62,770,541
Licenses and Permits	757,500	979,744	811,000	878,000
Solid Waste Fees	1,680,000	1,726,775	1,695,000	1,710,000
Miscellaneous	332,300	461,023	519,100	640,600
Total Town Revenues	\$ 61,132,513	\$ 62,346,447	\$ 63,968,913	\$ 65,999,141
State Grants for Education	1,982,500	1,653,361	1,204,800	1,308,345
State Grants for Reimbursement on Revenue	261,000	460,377	436,467	-
State Grants for Other Purposes	87,000	100,761	93,000	94,000
Total State Grants	\$ 2,330,500	\$ 2,214,499	\$ 1,734,267	\$ 1,402,345
Combined Town Revenue and State Grants - Total Revenues	\$ 63,463,013	\$ 64,560,946	\$ 65,703,180	\$ 67,401,486
Expenditures:				
General Government (less WPCA transfer of \$300,000)	19,619,512	18,706,142	20,859,507	21,278,105
Education	36,267,121	36,213,288	37,037,483	38,016,336
Debt Service	5,006,100	5,004,612	6,364,705	8,146,981
Total Expenditures	\$ 60,892,733	\$ 59,924,042	\$ 64,261,695	\$ 67,441,422
Revenues less Expenditures - Surplus (Deficit)	\$ 2,570,280	\$ 4,636,904	\$ 1,441,485	\$ (39,936)
Transfers Out				
WPCA - transfer out to Town Special Revenue Fund	(300,000)	(300,000)	(300,000)	(300,000)
CIP - Transfer to Town Special Revenue Fund	(2,820,280)	(3,041,078)	(3,034,785)	(2,510,064)
Total Transfers Out to Other Town Funds	\$ (3,120,280)	\$ (3,341,078)	\$ (3,334,785)	\$ (2,810,064)
(Deficit, Use of Fund Balance) Surplus, an Addition to Fund Balan	\$ (550,000)	\$ 1,295,826	\$ (1,893,300)	\$ (2,850,000)
Budgeted Use of Fund Balance	\$ 550,000	\$ -	\$ 1,893,300	\$ 2,850,000

Not show above would be additional top lines to disclose reliance on State and Federal Grants, (non General Fund, funding sources out of Town control) and their uses (pair grant revenues with associated program expenses netting out to 0). In other words first show Gross Revenues, then Net Revenues.

For FYE 6/2017 the audit indicated State Grants of \$4,860,000 and Federal Grants of \$1,964,000. A combined total of \$6,824,000. Most of these grants are outside of the Budgeting process because they don't flow through the General Fund (they flow through Special Revenue Funds). This is a shortfall in the current presentation because Citizens receive substantial value with no knowledge of the cost.

Include discussion of what the Mill Rate would've been if the State and Federal grants were discontinued and the Town continued that level of service (without State and Federal funding sources).

- 3) For the most recent 3 prior fiscal years (one page for each year in the same format as #2 above) show Budget to Actual with \$ and % Variances.

Include certain Balance Sheet accounts such as Unassigned Fund Balance.

Include a paragraph on key issues shown by the data.

- 4) Table – A 7 year history of State and Federal grants, amount Budgeted, paired against Actual with Variances. Group by General Fund and Special Revenue Funds.

Include a paragraph on key issues shown by the data.

- 5) Table - For the proposed Budget a Table showing the amount of State and Federal Grants budgeted. Include discussion about risk of curtailment and how it could be mitigated.
- 6) Table – A 10 year history of Unassigned Fund Balance with metrics such as 2 months operating to Adopted Expenditures (2/12 = 17%).

Include a paragraph on key issues shown by the data.

- 7) Table – A 3 year history of noteworthy Special Revenue Account activity. These flows are not part of the General Fund (“off budget”), but are noteworthy especially in situations where receipt of State and Federal grants or Transfers (subsidies) out of the General Fund are anticipated and or planned.

For example, provide a standalone comparative financial statement for WPCA, a P&L to disclose the history and scale of operating losses and reliance of General Fund transfers plus subsidy of administration costs. A Balance Sheet and Cash Flow Statement to show cash levels, changes in accounts receivable and payables and the amount spent on capital expenditures. Include WPCA’s CIP in the same section as the Town’s CIP.

Include a paragraph on key issues shown by the data.

- 8) Table – 5 year history of Budgeted CIP expenditures plus 5 year forecast (total of 10 years, Gross and Net of Grants).

A non-Budget Book recommendation – BOF to recommend Reactivation of the Permanent Committee to Study Needs and Use of Town Public Buildings. Task with providing anticipated costs of a 10 year plan for buildings and their infrastructure (replacement of roofs, fuel tanks, parking lots etc.). List below from Town Boards and Commissions dated 11/29/2017.

PERMANENT COMMITTEE TO STUDY THE NEEDS AND USE OF TOWN PUBLIC BUILDINGS.

7 Members. 5-year terms

<u>Commission</u>	<u>Member</u>	<u>Term Expires</u>	<u>Affiliation</u>
Charles	Ballato	06/30/19	D
George	Brennan*	06/30/16	D
Stephen	Singer	06/30/13	R
David	Christina	06/30/15	D
Dieter	Zumsande	06/30/12	R
Antonio	Cassata	06/30/13	D
Alisa	Morrision	06/30/18	D

- 9) Chart showing a 10 year history of Mill Rates and gearing (Numerator Adopted Expenditures, less Revenue Offsets, Amount to Be Raised by Taxes divided by Denominator Net Grand List with result multiplied by 1000 equals the Mill Rate). See Addendum for Chart.

Include a paragraph on key issues shown by the data.

- 10) Table – 10 year history of the actual cost of certain key items with metrics, for example; per capita Long Term Debt, per capita number and cost of Town Employees.

Include a paragraph on key issues shown by the Chart data.

- 11) Chart for proposed Budget showing (pictogram) how it is allocated across a typical home (e.g., education, police, highway, debt service, etc.)

Recommendations for BOE's Section in the Town's Budget Book

- 1) An Executive Summary describing the "key financial issues" contained in their Budget. Discuss trends (year over year and longer), risks (such as reductions in State/Federal grants) and mitigants. A non-partisan fiscal analysis with a "tone" similar to that contained in Town's Audit Management Discussion (see page 5 thru 13 of the Audit).
- 2) Continue use of Education Department Summary, (a traditional format P&L, see Addendum). Eliminate 1 year Prior Revised Budget column. Pair Budget to Actual with variances.

In the Revenue section add new lines for 3rd party revenue sources (all State and Federal Grants), and their uses (pair the grant revenues with associated program expense, net to 0). Top line would show Gross revenues, then Net Revenues (net of State and Federal payments). Purpose to identify cost of programs funded by outside sources. In the Expenditure section add more rows for employee costs with rows for Salaries, Health Insurance, Pension and OPEB. If appropriate create a standalone P&L summary for Special Education.

- 3) Table – 10 year history of key Actual costs using metrics; for example student population and education spend per pupil, number of employees and cost per employee (separate teachers and administration).

Provide projection for enrollment and future education costs.

Include a paragraph on key issues shown by the data.

Recommendations for CIP Section

- 1) Upcoming year CIP budget requests for items rated A and B should be determined with enough certainty to be within 10% actual cost.

Respectfully submitted
Blunt White
Acting Secretary

GRAND LIST, TOWN BUDGET, MILL RATE AND SPENDING - ANALYSIS

Source: Town Budget Books, Budget Book for Town Meeting on April 30, 2018

JUNE 30 FISCAL YEAR END	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
		Revaluation					Revaluation
(A) NET TAXABLE GRAND LIST (1)	3,124,296,369	2,542,673,025	2,550,819,499	2,570,725,538	2,574,534,296	2,594,149,857	2,710,907,617
(B) ADOPTED EXPENDITURES - Gross spending	56,733,696	57,937,663	58,520,662	61,218,458	64,013,013	67,596,480	70,251,486
(C) REVENUE OTHER THAN TAXES (2)	(7,088,456)	(7,398,927)	(6,396,289)	(6,406,800)	(6,575,300)	(7,982,667)	(8,770,945)
(D) NET EXPENDITURES TO BE RAISED BY TAXES (B) minus (C)	49,645,240	50,538,736	52,124,373	54,811,658	57,437,713	59,613,813	61,480,541
MILL RATE CALCULATION (D) divided by (A)	15.89	19.88	20.43	21.32	22.31	22.98	22.68

- (1) Net Taxable Grand List - is net of Assessment Rate of 70% and Collection Rate of 98%.
- (2) Revenue Other Than Taxes - Includes Use of Fund Balance, Prior Year Taxes Collected, MV Supplement, Interest and Lien Fees, Licenses and Permits, Fines and Forfeits, Revenue from Use of Town Money, State Grants, Solid Waste Fees and Miscellaneous Revenue. For FYE 6/2019 total State grants are budgeted at \$1,402,345 of which ECS is budgeted at \$1,303,345 (line 23, page 24).

ADOPTED EXPENDITURES - Dollar Change	1,457,598	1,203,967	582,999	2,697,796	2,794,555	3,583,467	2,655,006
ADOPTED EXPENDITURES - Percentage Change	2.6%	2.1%	1.0%	4.6%	4.6%	5.6%	3.9%
MILL RATE - Percentage Change	1.7%	NA	2.8%	4.3%	4.6%	3.0%	NA
NET TAXABLE GRAND LIST - percent change	0.5%	NA	0.3%	0.8%	0.1%	0.8%	NA
USE OF FUND BALANCE	(900,000)	(1,373,000)	(290,500)	(202,400)	(550,000)	(1,893,300)	(2,850,000)
CAPITAL IMPROVEMENTS (CIP BUDGET) - net of Revenue Offsets (3)	868,606	944,012	1,156,434	1,460,561	2,820,280	3,034,785	2,510,064

- (3) Capital Improvements (CIP Budget) - net of Revenue Offsets - For FYE 6/2019 CIP spending is budgeted at \$2,510,064. That spend is net of one time State grants (reductions) of \$863,525 (LOCIP and Bridge funds, page 113, lines 142 and 145). Proposed gross CIP spending is therefore \$3,373,589 (\$2,510,064 + \$863,525). Of the net CIP spend of \$2,510,064 78% or \$2,150,000 is budgeted to be funded thru Use of Fund Balance leaving \$360,064 funded by property taxes. Contractual lease purchase financing payments are included in the CIP spend and total \$847,000 therefore a significant portion of the lease financing payments (\$486,936 or 57%) is budgeted to be funded by Use of Fund Balance.

Addendum

Stonington Public Schools

EDUCATION DEPARTMENT SUMMARY

Account Number Description

REVENUES
 41701 GATES RECEIPTS
 41740 PARKING FEE REVENUE
 GRANT REVENUES

TOTAL EDUCATION DEPT REVENUES

2 Year Prior Actual	1 Year Prior Adopted	1 Year Prior Revised	Budget Total	Budget Difference	% Difference Over Prior Year Adopted
7/1/2016 - 6/30/2017	7/1/2017 - 6/30/2018	7/1/2017 - 6/30/2018	7/1/2018 - 6/30/2019	7/1/2017 - 6/30/2018	
\$ (14,662)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -	0.00%
\$ (21,207)	\$ (12,000)	\$ (12,000)	\$ -	\$ 12,000.00	(100.000%)
\$ (35,869)	\$ (27,000)	\$ (27,000)	\$ (15,000)	\$ 12,000	(44.14%)

EXPENDITURES
 ADMINISTRATION
 CURRICULUM
 OPERATIONS
 MAINTENANCE
 SPECIAL EDUCATION
 SPECIAL SERVICES
 TECHNOLOGY
 DEANS/MILL SCHOOL
 WEST BROAD/WEST VINE STREET SCHOOLS
 MYSTIC MIDDLE SCHOOL
 PAWCATUCK MIDDLE SCHOOL
 STONINGTON HIGH SCHOOL
 STONINGTON HIGH SCHOOL ATHLETICS

TOTAL EDUCATION DEPT EXPENDITURES

SUBTOTAL EDUCATION DEPT NET BUDGET

LESS BOARD OF FINANCE REDUCTION
 ADD BOARD OF FINANCE ADDITIONAL FUNDS
 GRAND TOTAL EDUCATION DEPT NET BUDGET

\$ 7,936,714	\$ 8,033,482	\$ 7,973,482	\$ 8,492,694	\$ 459,212	5.73%
\$ 538,085	\$ 624,431	\$ 624,431	\$ 645,515	\$ 21,084	3.42%
\$ 2,701,176	\$ 3,257,824	\$ 3,257,824	\$ 3,242,578	\$ (15,246)	(0.47%)
\$ 891,169	\$ 810,422	\$ 810,422	\$ 838,343	\$ 27,921	3.45%
\$ 7,816,706	\$ 7,714,278	\$ 7,714,278	\$ 8,852,461	\$ 1,138,183	1.79%
\$ 999,237	\$ 1,257,215	\$ 1,257,215	\$ 1,330,118	\$ 72,903	5.80%
\$ 820,314	\$ 805,255	\$ 805,255	\$ 924,590	\$ 119,335	14.82%
\$ 2,336,566	\$ 2,364,090	\$ 2,424,090	\$ 2,395,561	\$ (28,529)	1.31%
\$ 2,064,884	\$ 1,894,518	\$ 1,894,518	\$ 2,055,937	\$ 161,419	8.52%
\$ 2,434,238	\$ 2,478,323	\$ 2,478,323	\$ 2,483,138	\$ 4,815	0.19%
\$ 217,611	\$ 218,376	\$ 218,376	\$ 221,480	\$ 3,104	1.42%
\$ 4,138,532	\$ 4,219,778	\$ 4,219,778	\$ 4,213,980	\$ (5,798)	(0.11%)
\$ 386,031	\$ 419,491	\$ 419,491	\$ 451,314	\$ 31,823	7.59%
\$ 36,240,072	\$ 37,064,483	\$ 37,064,483	\$ 38,111,336	\$ 1,046,853	2.91%
\$ 36,204,203	\$ 37,037,483	\$ 37,037,483	\$ 38,156,336	\$ 1,088,853	2.94%
\$ -	\$ -	\$ -	\$ (110,000,000)	\$ (110,000,000)	
\$ 36,204,203	\$ 37,037,483	\$ 37,037,483	\$ 38,016,336	\$ 978,853	2.64%

BOF BUDGET BOOK SUBCOMMITTEE - 9/5/2018 RECOMMENDATION FOR REFORMATTING OF SUMMARY PAGES OF ADOPTED BUDGET BOOK - REVENUES

TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 ADOPTED BUDGET

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 ACTUAL	VARIANCE 2015-2016 ACTUAL TO BUDGET	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	VARIANCE 2017-2018 ESTIMATE OF ACTUAL TO BUDGET	2018-2019 ADOPTED BUDGET	2018-2019 ESTIMATE OF ACTUAL	VARIANCE \$ 2018-2019 ESTIMATE OF ACTUAL	VARIANCE % 2018-2019 ESTIMATE OF ACTUAL
TAXES														
1	General Levy	54,811,658	55,110,584	298,926	57,437,713	57,765,051	327,338	59,613,813	59,953,612	339,799	61,480,541	1,526,929	2.5%	
2	Prior Fees	425,000	406,244	(18,756)	450,000	674,439	224,439	650,000	600,000	(50,000)	600,000	0	0%	
3	Motor Vehicle Supplement	200,000	344,450	144,450	220,000	424,996	174,996	350,000	400,000	50,000	315,000	(35,000)	-6.3%	
4	Interest & Lien Fees	275,000	313,517	48,517	250,000	314,419	64,419	330,000	315,000	(15,000)	315,000	0	0%	
5	TOTAL TAXES	58,711,658	56,384,795	(2,326,863)	58,357,713	59,178,905	821,192	60,943,813	61,268,612	324,799	62,770,541	1,501,929	2.5%	
LICENSES AND PERMITS														
6	Building Permits	175,000	454,001	279,001	250,000	246,594	(3,406)	250,000	250,000	0	250,000	0	0%	
7	Business Licenses	15,000	16,375	1,375	15,000	12,475	(2,525)	15,000	0	(15,000)	0	(15,000)	0%	
8	Convenience Tax	200,000	409,954	149,954	200,000	384,131	124,131	300,000	390,000	90,000	380,000	(20,000)	-6.7%	
9	Town Clerk's Fees	160,000	175,441	15,441	160,000	265,212	105,212	180,000	180,000	0	180,000	0	0%	
10	Miscellaneous Permits	3,000	4,900	1,900	3,000	3,900	400	3,500	0	(3,500)	0	(3,500)	0%	
11	Alarm Registrations	6,500	6,075	(425)	6,500	5,740	(760)	6,000	6,000	0	6,000	0	0%	
12	Board Voted Permits	2,500	1,500	(1,000)	2,500	950	(1,550)	1,500	4,000	2,500	2,000	(2,000)	-13.3%	
13	Real Estate Board Fees	60,000	66,091	6,091	60,000	60,942	942	55,000	60,000	5,000	60,000	0	0%	
14	TOTAL LICENSES AND PERMITS	682,000	1,134,337	452,337	757,500	979,744	222,244	811,000	890,000	79,000	878,000	(33,000)	-3.8%	
FINES AND FORFEITS														
15	Parking Fines	4,000	4,150	150	4,000	5,775	1,775	4,500	3,000	(1,500)	4,000	1,000	25%	
16	Alarm Penalties	3,000	2,900	(100)	3,000	1,475	(1,525)	1,500	1,500	0	1,500	0	0%	
17	TOTAL FINES AND FORFEITS	7,000	7,050	50	7,000	7,250	250	6,000	4,500	(1,500)	5,500	1,000	22.2%	
REVENUES - USE OF TOWN MONEY														
18	Interest Income	57,000	61,580	4,580	55,000	74,177	19,177	55,000	100,000	45,000	100,000	0	0%	
19	Rentals	54,800	59,508	4,708	52,000	54,156	2,156	53,000	55,000	2,000	55,000	0	0%	
20	Loan Repayment - SNEFLA	12,500	12,500	0	12,500	12,500	0	12,500	13,500	1,000	12,500	0	0%	
21	TOTAL - USE OF TOWN MONEY	124,300	127,388	3,088	119,500	141,033	21,533	119,500	167,500	48,000	167,500	0	0%	
STATE GRANTS FOR EDUCATION														
22	Magnet School Transportation	61,000	0	(61,000)	0	0	0	0	0	0	0	0	0%	
23	Education Cost Sharing Grant	2,079,926	1,927,364	(152,562)	1,950,000	1,645,300	(304,700)	0	1,372,574	1,372,574	1,303,345	(69,229)	-5.3%	
24	Special Education	0	0	0	0	0	0	1,196,800	0	(1,196,800)	0	0	0%	
25	Transportation	26,021	22,486	(3,535)	22,000	0	(22,000)	0	0	0	0	0	0%	
26	Non-Public Services	2,992	2,755	(237)	2,500	0	(2,500)	0	0	0	0	0	0%	
27	Non-Public Health Services	10,000	8,940	(1,060)	8,000	8,061	61	8,000	7,823	(177)	5,000	(2,823)	-36.3%	
28	TOTAL STATE GRANTS FOR EDUCATION	2,179,999	1,961,545	(218,454)	1,982,500	1,653,361	(329,139)	1,204,800	1,380,397	175,597	1,308,345	(72,052)	-5.5%	
STATE GRANTS FOR REIMBURSEMENT ON REVENUE LOSS														
29	Reimbursement Disb'd	1,982	1,713	(269)	0	1,602	1,602	1,280	1,466	186	0	(1,466)	-100.0%	
30	Veteran's Exemption	17,834	16,546	(1,288)	16,000	15,217	(783)	12,600	13,206	2,606	0	(13,206)	-100.0%	
31	Tax Relief for Diversity	129,155	122,487	(6,668)	120,000	106,761	(13,239)	85,400	0	(85,400)	0	0	0%	
32	PLOT - State Owned Property	20,550	0	(20,550)	0	0	0	13,883	0	(13,883)	0	0	0%	
33	Manufactured Home Grant	40,733	35,302	(5,431)	30,000	33,057	3,057	31,251	31,251	0	0	(31,251)	-100.0%	
34	Grants for Municipal Projects	100,332	100,332	0	95,000	303,220	208,220	297,033	0	(297,033)	0	0	0%	
35	Municipal Revenue Sharing	0	0	0	0	303,220	303,220	297,033	0	(297,033)	0	0	0%	
36	TOTAL STATE GRANTS FOR REIMBURSEMENT	310,886	276,330	(34,256)	261,000	480,577	199,577	454,467	47,923	(386,544)	0	(47,923)	-100.0%	

BOF BUDGET BOOK SUBCOMMITTEE - 9/6/2018 RECOMMENDATION FOR REFORMATTING OF SUMMARY PAGES OF ADOPTED BUDGET BOOK - REVENUES

TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 ADOPTED BUDGET

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 ACTUAL	VARIANCE 2015-2016 ACTUAL TO BUDGET	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	VARIANCE 2017-2018 ESTIMATE OF ACTUAL TO BUDGET	2018-2019 ADOPTED BUDGET	VARIANCE \$ 2018-2019 ADOPTED TO ESTIMATE OF ACTUAL	VARIANCE % 2018-2019 ADOPTED TO ESTIMATE OF ACTUAL
STATE GRANTS FOR OTHER PURPOSES													
37	Parking Ticket Surcharge	11,000	13,378	2,378	10,000	10,168	168	10,000	10,000	0	10,000	0	0.0%
38	Youth Services	19,275	18,804	(471)	15,000	18,011	3,011	14,000	19,000	5,000	15,000	(4,000)	-21.1%
39	Civil Preparedness	0	9,257	9,257	8,000	9,233	1,233	9,000	9,000	0	9,000	0	0.0%
40	Telephone Line Access	54,000	64,098	10,098	54,000	63,339	9,339	60,000	60,000	0	60,000	0	0.0%
41	TOTAL STATE GRANTS FOR OTHER PURPOSES	84,275	105,533	21,258	87,000	100,761	13,761	93,000	98,000	5,000	94,000	(4,000)	-4.1%
SOLID WASTE DISPOSAL FEES													
42	Solid Waste Disposal Fees	1,450,000	1,477,030	27,030	1,450,000	1,453,730	3,730	1,450,000	1,440,000	(10,000)	1,440,000	0	0.0%
43	SCRRRA Transportation	90,000	89,453	(547)	85,000	92,245	7,245	85,000	90,000	5,000	90,000	0	0.0%
44	Landfill Recycling	45,000	33,692	(11,308)	30,000	46,478	16,478	30,000	30,000	0	30,000	0	0.0%
45	Landfill Tipping Fees	120,000	139,177	19,177	120,000	134,322	14,322	130,000	130,000	0	130,000	0	0.0%
46	TOTAL SOLID WASTE DISPOSAL FEES	1,705,000	1,739,352	34,352	1,685,000	1,726,778	41,778	1,695,000	1,720,000	25,000	1,719,000	(10,000)	-0.6%
MISCELLANEOUS REVENUE - EDUCATION													
47	Building Rental/Miscellaneous	500	1,200	700	1,000	3,450	2,450	1,200	2,000	800	2,000	0	0.0%
48	Tuition - Other Schools	24,000	14,897	(9,103)	24,000	19,152	(4,848)	14,000	14,000	0	14,000	0	0.0%
49	TOTAL - MISCELLANEOUS REVENUE - EDUCATION	24,500	16,097	(8,403)	25,000	22,602	(2,398)	15,200	16,000	800	16,000	0	0.0%
MISCELLANEOUS REVENUE - POLICE DEPT.													
50	Vehicle Use - Outside Jobs	47,500	76,394	28,894	47,500	78,287	30,787	50,000	75,000	25,000	75,000	0	0.0%
51	Administrative Fee/Miscellaneous Fees	11,500	14,196	2,696	11,500	14,783	3,283	12,000	14,000	2,000	12,000	(2,000)	-16.7%
52	TOTALS - MISCELLANEOUS REVENUE POLICE DEPT.	59,000	90,590	31,590	59,000	93,070	34,070	62,000	89,000	27,000	87,000	(2,000)	-2.3%
MISCELLANEOUS REVENUE													
53	Miscellaneous	10,000	375,679	365,679	10,000	53,849	43,849	10,000	55,000	45,000	10,000	(45,000)	-81.8%
54	Accident Reports	1,000	1,797	797	1,000	1,857	857	1,000	1,500	500	1,500	0	0.0%
55	Data Processing Revenue	23,000	26,640	3,640	23,000	19,623	(3,377)	23,000	23,000	0	23,000	0	0.0%
56	In Lieu of Taxes - Housing Authority	11,000	5,917	(5,083)	5,000	2,573	(2,427)	2,600	2,600	0	2,600	0	0.0%
57	Mystic WWTDF Debt Service Offset	17,000	17,058	58	17,000	16,915	(85)	0	0	0	0	0	0.0%
58	GIS Revenue	800	702	(98)	800	586	(214)	800	500	(300)	500	0	0.0%
59	Unbudgeted Prior Year Encumbrances	8,000	17,919	9,919	8,000	32,762	24,762	8,000	15,000	7,000	10,000	(3,000)	-33.3%
60	Benefit Assessments (Combined) SEE FOOTNOTE 4	45,000	43,000	(2,000)	45,000	45,000	0	45,000	45,000	0	45,000	0	0.0%
61	Utility Billing Revenue	12,000	12,000	0	12,000	12,000	0	12,000	12,000	0	12,000	0	0.0%
62	Payment In Lieu of Taxes	0	81,128	81,128	0	11,903	11,903	0	226,720	12,720	260,000	33,280	14.7%
63	FEMA Reimbursement for Snow Storm	0	0	0	0	0	0	0	0	0	0	0	0.0%
64	TOTAL - MISCELLANEOUS REVENUE	127,800	683,940	456,140	121,800	197,068	75,268	316,400	381,320	64,920	364,600	(16,720)	-4.4%
65	GRAND TOTAL - REVENUES	61,016,058	62,427,057	1,410,999	63,463,013	64,560,946	1,097,933	65,703,180	66,063,252	360,072	67,401,486	1,338,234	2.0%

- Comments - note this worksheet is a presentation of the Adopted Budget Book, the number of columns and headings differ from the Proposed Budget Book. Changes have been highlighted.
- 1) New format reclassifies the category OTHER FUNDING SOURCES (Use of Fund Balance) from the Revenue Summary page to a new category RECONCILIATION OF GENERAL FUND REVENUE AND EXPENSES
 - 2) New format eliminates columns titled Revised Budget and adds Variance to Actual
 - 3) New format - 3 additional columns (12 columns), old format was 9 columns.
 - 4) Line 60 Benefit Assessment - This item is a recurring transfer into the General Fund from the WPCA Special Revenue Fund. Recommend it be shown with other Transfers, below the "line" (because it's not revenue).
 - 5) This recommended Budget Book presentation format follows the format used in the Town's audit book.

BOF BUDGET BOOK SUBCOMMITTEE - 9/5/2018 RECOMMENDATION FOR REFORMATTING OF SUMMARY PAGES OF ADOPTED BUDGET BOOK - EXPENDITURES

TOWN OF STONINGTON
GENERAL FUND EXPENDITURES - SUMMARY
2018-2019 ADOPTED BUDGET

LINE #	DEPARTMENT OF FIRST SELECTMAN	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	VARIANCE 2017-2018 EST. ACTUAL TO BUDGET	2018-2019 ADOPTED BUDGET	VARIANCE \$ 2018-2019 EST. ACTUAL TO BUDGET	VARIANCE % 2018-2019 EST. ACTUAL TO BUDGET
1	Office of Selectman	268,282	241,540	(26,742)	264,315	264,570	255	264,570	255	0.1%
2	Programs & Agencies	55,726	67,642	11,916	59,583	61,490	1,907	61,490	1,907	3.2%
3	Waterfront Commission	1,175	1,021	(154)	1,175	1,175	0	1,175	0	0.0%
4	Pawcatuck River	1,490	0	(1,490)	1,490	1,490	0	1,490	0	0.0%
5	Shellfish Commission	50	0	(50)	50	50	0	50	0	0.0%
6	Economic Development Commission	2,770	902	(1,868)	2,770	2,657	(113)	2,657	(113)	-4.1%
7	Emergency Management	25,371	19,828	(5,543)	26,128	26,557	429	26,557	429	1.6%
8	Elections	130,033	85,267	(44,766)	123,852	125,498	1,646	125,498	1,646	1.3%
9	Town Clerk	219,583	213,088	(6,495)	227,564	230,534	2,970	230,534	2,970	1.3%
10	Town Meeting & Referenda	6,200	4,426	(1,774)	6,200	6,200	0	6,200	0	0.0%
11	Payments to Other Civil Divisions	197,370	197,370	0	187,677	192,950	(5,273)	192,950	(5,273)	-2.8%
12	TOTAL - FIRST SELECTMAN	908,050	831,084	(76,966)	900,804	918,304	17,500	918,304	17,500	1.9%
DEPARTMENT OF ADMINISTRATIVE SERVICES										
13	Administrative Services	322,260	310,988	(11,272)	329,336	337,879	8,543	337,879	8,543	2.6%
14	Information Services	300,025	299,196	(829)	309,634	315,035	5,401	315,035	5,401	1.7%
15	Human Resources	3,438,583	2,976,772	(461,811)	3,147,901	3,341,327	193,426	3,341,327	193,426	6.1%
16	Health Officer & Sanitation	110,533	96,851	(13,682)	135,500	137,588	2,088	137,588	2,088	1.5%
17	Community Development	15,000	3,528	(11,472)	15,000	15,000	0	15,000	0	0.0%
18	TOTAL - ADMINISTRATIVE SERVICES	4,186,401	3,687,335	(499,066)	3,937,371	4,146,829	209,458	4,146,829	209,458	5.2%
DEPARTMENT OF ASSESSMENT										
19	Assessor's Office	291,083	291,750	665	307,482	318,941	11,459	318,941	11,459	3.7%
20	Board of Assessment Appeals	1,450	1,641	191	7,089	4,150	(2,939)	4,150	(2,939)	-41.5%
21	TOTAL - ASSESSMENT	292,535	293,391	856	314,571	323,091	8,520	323,091	8,520	2.7%
DEPARTMENT OF FINANCE										
22	Finance Office	396,077	397,487	1,410	415,882	429,596	13,714	429,596	13,714	3.3%
23	Treasurer	4,124	4,129	5	4,335	4,445	110	4,445	110	2.5%
24	Tax Collector	203,417	202,742	(675)	218,066	222,545	4,479	222,545	4,479	2.1%
25	Board of Finance	219,770	215,257	(4,513)	1,064,100	928,235	(135,865)	928,235	(135,865)	-12.8%
26	Risk Management	699,901	727,926	28,025	731,000	731,164	164	731,164	164	0.0%
27	TOTAL - FINANCE	1,523,289	1,547,521	24,232	2,433,383	2,315,985	(117,398)	2,315,985	(117,398)	-4.8%
28	DEBT SERVICE	5,006,100	5,004,612	(1,488)	6,364,705	8,146,981	1,782,276	8,146,981	1,782,276	28.0%
DEPARTMENT OF PLANNING										
29	Planning and Land Use	344,825	349,265	4,440	366,766	380,748	13,982	380,748	13,982	3.8%
30	Boards and Commissions	41,950	31,701	(10,249)	33,075	34,075	1,000	34,075	1,000	3.0%
31	TOTAL - PLANNING	386,775	380,966	(5,809)	399,841	414,823	14,982	414,823	14,982	3.7%
DEPARTMENT OF PUBLIC WORKS										
32	Public Works - Highway	2,398,140	2,320,233	(77,907)	2,490,069	2,516,115	26,046	2,516,115	26,046	1.0%
33	Solid Waste	2,503,552	2,377,523	(126,029)	2,560,709	2,569,517	8,808	2,569,517	8,808	0.3%
34	Engineering Services	119,424	122,130	2,706	122,895	203,730	80,835	203,730	80,835	65.8%
35	Building Operations	656,137	687,017	30,880	685,901	684,246	(1,655)	684,246	(1,655)	-0.2%
36	Building Official	205,138	200,825	(4,313)	207,478	234,466	26,988	234,466	26,988	13.0%
37	Water Pollution Control Agency (WPCA)	393,758	389,687	(4,071)	396,115	391,245	(4,870)	391,245	(4,870)	-1.2%
38	TOTAL - PUBLIC WORKS	6,276,149	6,097,415	(178,734)	6,465,167	6,999,319	534,152	6,999,319	534,152	8.1%

Budget to Budget shown below

BOF BUDGET BOOK SUBCOMMITTEE - 9/5/2018 RECOMMENDATION FOR REFORMATTING OF SUMMARY PAGES OF ADOPTED BUDGET BOOK - EXPENDITURES

TOWN OF STONINGTON
 GENERAL FUND EXPENDITURES - SUMMARY
 2018-2019 ADOPTED BUDGET

FYE 6/2018 to FYE 6/2019
 Budget to Budget shown below

LINE #	DEPARTMENT OF POLICE SERVICES	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	VARIANCE 2017-2018 EST. ACTUAL TO BUDGET	2018-2019 ADOPTED BUDGET	VARIANCE \$ 2018-2019 EST. ACTUAL TO BUDGET	VARIANCE % 2018-2019 EST. ACTUAL TO BUDGET
39	DEPARTMENT OF POLICE SERVICES	5,061,896	4,905,808	(156,088)	5,387,536	0		5,499,514	111,978	2.1%
	DEPARTMENT OF HUMAN SERVICES									
40	Human Services	419,088	401,273	(17,815)	424,605			440,706	16,101	3.8%
41	Commission on Aging	4,800	4,458	(342)	4,800			6,300	1,500	31.3%
42	Recreation	98,829	99,579	750	114,803			120,354	5,551	4.8%
43	Housing Authority	700	0	(700)	1			0	(1)	-100.0%
44	Libraries	329,500	329,500	0	330,500			330,500	0	0.0%
45	Outside Agencies	290,500	290,500	0	307,125			313,880	6,755	2.2%
46	Ambulances & Fire Services	141,000	137,312	(3,688)	141,000			148,500	7,500	5.3%
47	TOTAL - HUMAN SERVICES	1,284,417	1,262,622	(21,795)	1,322,834	0		1,360,240	37,406	2.8%
48	TOTAL - GOVERNMENT OPERATIONS EXPENSE	19,919,512	19,006,142	(913,370)	21,159,507			21,578,105	418,598	2.0%
49	TOTAL - BOARD OF EDUCATION EXPENSE	36,267,121	36,213,288	(53,833)	37,037,483			38,016,336	978,853	2.6%
50	TOTAL - DEBT SERVICE EXPENSE	5,006,100	5,004,612	(1,488)	6,364,705			8,146,981	1,782,276	28.0%
51	GRAND TOTAL EXPENSES	61,192,733	60,224,042	(968,691)	64,561,695			67,741,422	3,179,727	4.9%
	RECONCILIATION OF GENERAL FUND REVENUES AND EXPENSES									
52	GRAND TOTAL REVENUE	63,463,013	64,560,946	1,097,933	65,703,180			67,401,486	1,698,306	2.6%
53	GRAND TOTAL EXPENSES	(61,192,733)	(60,224,042)	968,691	(64,561,695)			(67,741,422)	(3,179,727)	4.9%
54	REVENUES LESS EXPENSES - SURPLUS (DEFICIT)	2,270,280	4,336,904	2,066,624	1,141,485			(339,936)	(1,481,421)	-129.8%
55	(OTHER USES) GENERAL FUND									
56	TRANSFER OUT TO SEWER USAGE FUND (WPCA)									
57	TRANSFER OUT TO CIP FUND	(2,820,280)	(3,041,078)	(3,041,078)	(3,034,785)			(2,510,064)	(2,510,064)	
58	MISCELLANEOUS TRANSFERS OUT									
59	TOTAL TRANSFERS OUT OF GENERAL FUND	(2,820,280)	(3,041,078)	(3,041,078)	(3,034,785)			(2,510,064)	(2,510,064)	
60	SURPLUS (DEFICIT)	(550,000)	1,295,826	1,295,826	(1,893,300)			(2,850,000)	(2,850,000)	
61	APPROPRIATION OF GENERAL FUND BALANCE	550,000	0		1,893,300			2,850,000		

BOF BUDGET BOOK SUBCOMMITTEE - 9/5/2018 RECOMMENDATION FOR REFORMATTING OF SUMMARY PAGES OF ADOPTED BUDGET BOOK - EXPENDITURES

TOWN OF STONINGTON
 GENERAL FUND EXPENDITURES - SUMMARY
 2018-2019 ADOPTED BUDGET

FYE 6/2018 to FYE 6/2019
 Budget to Budget shown below

LINE #	2016-2017 ADOPTED BUDGET	2016-2017 ACTUAL	VARIANCE 2016-2017 ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	VARIANCE 2017-2018 EST. ACTUAL TO BUDGET	2018-2019 ADOPTED BUDGET	VARIANCE \$ 2018-2019 EST. ACTUAL TO BUDGET	VARIANCE % 2018-2019 EST. ACTUAL TO BUDGET
62	ADDITION OR (USE) OF GENERAL FUND BALANCE	(350,000)	1,295,826				(1,893,300)	(2,850,000)	

Comments - Note this worksheet is a presentation of the Adopted Budget Book, changes have been highlighted.
 1). Line 37 Water Pollution Control Agency (WPCA) expense includes a Transfer Out of General Fund to a Special Revenue Fund of \$300,000 (a transfer not an expense) recommend this be moved to new Line 56 Transfers (below the bottom line).
 2). New format replaces the old SUMMARY with a new summary titled RECONCILIATION OF GENERAL FUND REVENUES AND EXPENSES and provides more information by reconciling Budget and Actual Surplus (Deficit), Transfers in and out of the General Fund, the Use of Fund Balance and Additions to Fund Balance.
 3). New format eliminates columns titled Revised Budget and adds Variance to Actual. Old format 9 columns, new format 9 columns.

Town of Stonington, Connecticut

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Property taxes	\$ 58,416,713	\$ 58,416,713	\$ 59,233,240	\$ 816,527
Intergovernmental	2,276,500	2,276,500	2,152,136	(124,364)
Charges for services	2,597,300	2,597,300	2,947,780	350,480
Revenues from use of Town money and property	119,500	119,500	141,033	21,533
Total revenues	<u>63,410,013</u>	<u>63,410,013</u>	<u>64,474,189</u>	<u>1,064,176</u>
Expenditures:				
Current:				
General government	8,080,379	7,943,925	7,552,898	391,027
Public safety	5,202,896	5,351,645	5,043,119	308,526
Highway department	2,398,140	2,411,266	2,320,233	91,033
Sanitation and waste removal	2,597,310	2,600,980	2,467,210	133,770
Human services	419,088	427,547	401,274	26,273
Social services	296,000	296,000	294,958	1,042
Recreation	98,829	100,345	99,579	766
Libraries	329,500	329,500	329,500	-
Payments to other civic divisions	197,370	197,370	197,370	-
Education	36,045,407	36,045,407	35,991,573	53,834
Debt service	5,006,100	5,006,100	5,004,612	1,488
Total expenditures	<u>60,671,019</u>	<u>60,710,085</u>	<u>59,702,326</u>	<u>1,007,759</u>
Excess of revenues over expenditures	<u>2,738,994</u>	<u>2,699,928</u>	<u>4,771,863</u>	<u>2,071,935</u>
Other financing sources (uses):				
Appropriation of fund balance	550,000	809,864	-	(809,864)
Cancellation of prior year encumbrances	8,000	8,000	55,235	47,235
Transfers in	45,000	45,000	45,000	-
Transfers out	(3,341,994)	(3,562,792)	(3,562,792)	-
Net other financing sources (uses)	<u>(2,738,994)</u>	<u>(2,699,928)</u>	<u>(3,462,557)</u>	<u>(762,629)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,309,306</u>	<u>\$ 1,309,306</u>
Fund balance - July 1, 2016			<u>14,884,927</u>	
Fund balance - June 30, 2017			<u>\$ 16,194,233</u>	

The notes to financial statements are an integral part of this statement.

**TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 ADOPTED BUDGET**

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 REVISED BUDGET	2015-2016 ACTUAL	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 ADOPTED BUDGET
TAXES										
1	Current Levy	54,811,658	54,811,658	53,110,584	57,437,713	57,437,713	57,765,051	59,613,813	59,953,612	61,480,541
2	Prior Years	425,000	425,000	606,244	450,000	450,000	674,439	650,000	600,000	600,000
3	Motor Vehicle Supplement	200,000	200,000	344,430	250,000	250,000	424,996	350,000	400,000	375,000
4	Interest & Lien Fees	275,000	275,000	323,517	225,000	225,000	314,419	330,000	315,000	315,000
5	TOTALS	55,711,658	55,711,658	56,384,795	58,362,713	58,362,713	59,178,905	60,943,813	61,268,612	62,770,541
LICENSES AND PERMITS										
6	Building Permits	175,000	175,000	434,001	250,000	250,000	246,394	250,000	250,000	250,000
7	Business Licenses	15,000	15,000	16,375	15,000	15,000	12,475	15,000	-	-
8	Conveyance Tax	260,000	260,000	409,934	260,000	260,000	384,131	300,000	390,000	380,000
9	Town Clerk's Fees	160,000	160,000	175,441	160,000	160,000	265,212	180,000	180,000	180,000
10	Miscellaneous Permits	3,000	3,000	4,900	3,500	3,500	3,900	3,500	-	-
11	Alarm Registrations	6,500	6,500	6,075	6,500	6,500	5,740	6,000	6,000	6,000
12	Inland Wetland Permits	2,500	2,500	1,500	2,500	2,500	950	1,500	4,000	2,000
13	P&Z and Zoning Board Fees	60,000	60,000	66,091	60,000	60,000	60,942	55,000	60,000	60,000
14	TOTALS	682,000	682,000	1,134,337	757,500	757,500	979,744	811,000	890,000	878,000
FINES AND FOREFEITS										
15	Parking Fines	4,000	4,000	4,150	4,000	4,000	5,775	4,500	3,000	4,000
16	Alarm Penalties	3,000	3,000	2,900	3,000	3,000	1,475	1,500	1,500	1,500
17	TOTALS	7,000	7,000	7,050	7,000	7,000	7,250	6,000	4,500	5,500
REVENUES - USE OF TOWN MONEY										
18	Interest Income	57,000	57,000	61,580	55,000	55,000	74,377	55,000	100,000	100,000
19	Remits	54,800	54,800	53,308	53,000	52,000	54,156	52,000	55,000	55,000
20	Loan Repayment - SNEFLA	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
21	TOTALS	124,300	124,300	127,388	119,500	119,500	141,033	119,500	167,500	167,500
STATE GRANTS FOR EDUCATION										
22	Magnet School Transportation	61,000	61,000	-	-	-	-	-	-	-
23	Education Cost Sharing Grant	2,079,926	2,079,926	1,927,364	1,950,000	1,950,000	1,645,300	-	1,372,574	1,303,345
24	Special Education	-	-	-	-	-	-	1,196,800	-	-
25	Transportation	26,021	26,021	22,486	23,000	22,000	-	-	-	-
26	Non-Public Services	2,992	2,992	2,755	2,500	2,500	-	-	-	-
27	Non-Public Health Services	10,000	10,000	8,940	8,000	8,000	8,061	8,000	7,823	5,000
28	TOTALS	2,179,939	2,179,939	1,961,545	1,982,500	1,982,500	1,653,361	1,204,800	1,380,397	1,308,345
STATE GRANTS FOR REIMBURSEMENT ON REVENUE										
29	Reimbursement Disabled	1,982	1,982	1,713	-	-	1,602	1,280	1,466	-
30	Veteran's Exemption	17,834	17,834	16,546	16,000	16,000	15,737	12,600	15,206	-
31	Tax Relief for Elderly	129,155	129,155	122,437	120,000	120,000	106,761	85,400	-	-
32	PILOT - State Owned Property	20,550	20,550	-	-	-	-	13,883	-	-
33	Mashantucket Pequot Grant	40,733	40,733	35,302	30,000	30,000	33,057	31,251	31,251	-
34	Grants for Municipal Projects	100,332	100,332	100,332	95,000	95,000	-	-	-	-
35	Municipal Revenue Sharing	-	-	-	-	-	303,220	292,053	-	-
36	TOTALS	310,586	310,586	276,330	261,000	261,000	460,377	436,467	47,923	-

Approved p. 1 of 4

**TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 ADOPTED BUDGET**

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 REVISED BUDGET	2015-2016 ACTUAL	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 ADOPTED BUDGET
STATE GRANTS FOR OTHER PURPOSES										
37	Parking Ticket Surcharge	11,000	11,000	13,578	10,000	10,000	10,168	10,000	10,000	10,000
38	Youth Services	19,275	19,275	18,804	15,000	15,000	18,011	14,000	19,000	15,000
39	Civil Preparedness	-	-	9,237	8,000	8,000	9,253	9,000	9,000	9,000
40	Telephone Line Access	54,000	54,000	64,094	54,000	54,000	63,329	60,000	60,000	60,000
41	TOTALS	84,275	84,275	105,733	87,000	87,000	100,761	93,000	98,000	94,000
SOLID WASTE DISPOSAL FEES										
42	Solid Waste Disposal Fees	1,450,000	1,450,000	1,477,030	1,450,000	1,450,000	1,453,730	1,450,000	1,440,000	1,440,000
43	SCRRA Transportation	90,000	90,000	89,453	85,000	85,000	92,245	85,000	90,000	90,000
44	Landfill Recycling	45,000	45,000	33,692	25,000	25,000	46,478	30,000	60,000	50,000
45	Landfill Tipping Fees	120,000	120,000	139,177	120,000	120,000	134,322	130,000	130,000	130,000
46	TOTALS	1,705,000	1,705,000	1,739,352	1,680,000	1,680,000	1,726,775	1,695,000	1,720,000	1,710,000
MISCELLANEOUS REVENUE - EDUCATION										
47	Building Rental/Miscellaneous	500	500	1,200	1,000	1,000	3,450	1,200	2,000	2,000
48	Tuition - Other Schools	24,000	24,000	14,897	24,000	24,000	19,152	14,000	14,000	14,000
49	TOTALS	24,500	24,500	16,097	25,000	25,000	22,602	15,200	16,000	16,000
MISCELLANEOUS REVENUE - POLICE DEPT										
50	Vehicle Use - Outside Jobs	47,500	47,500	76,394	47,500	47,500	78,287	50,000	75,000	75,000
51	Administrative Fee/Miscellaneous Fees	11,500	11,500	14,196	11,500	11,500	14,783	12,000	14,000	13,000
52	TOTALS	59,000	59,000	90,590	59,000	59,000	93,070	62,000	89,000	87,000
MISCELLANEOUS REVENUE										
53	Miscellaneous	10,000	10,000	375,679	10,000	10,000	53,849	10,000	55,000	10,000
54	Accident Reports	1,000	1,000	1,797	1,000	1,000	1,857	1,000	1,500	1,500
55	Data Processing Revenue	23,000	23,000	26,640	23,000	23,000	19,623	23,000	23,000	23,000
56	In Lieu of Taxes - Housing Authority	11,000	11,000	5,917	5,000	5,000	2,573	2,600	2,600	2,600
57	Mystic WWTP Debt Service Offset	17,000	17,000	17,038	17,000	17,000	16,915	-	-	-
58	GIS Revenue	800	800	702	800	800	586	800	500	500
59	Unliquidated Prior Year Encumbrances	8,000	8,000	12,919	8,000	8,000	32,762	8,000	15,000	10,000
60	Benefit Assessments (combined)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
61	Utility Billing Revenue	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
62	Payment In Lieu of Taxes	-	-	-	-	-	-	214,000	226,720	260,000
63	FEMA Reimbursement for Snow Storm	-	-	81,128	-	-	-	-	-	-
64	TOTALS	127,800	127,800	583,940	121,800	121,800	197,068	316,400	381,320	364,600
OTHER FUNDING SOURCES										
65	Use of Fund Balance	202,400	757,151	-	350,000	809,864	-	-	-	700,000
65a	Designated Offset Education Cuts in Gen. Gov't Budget	-	-	-	-	-	-	1,893,300	-	2,150,000
65b	Designated Offset to Capital Improvement Fund Appropriation	-	-	-	550,000	809,864	-	1,893,300	-	2,850,000
66	TOTALS	202,400	757,151	-	550,000	809,864	-	1,893,300	-	2,850,000
GRAND TOTAL - REVENUES AND OTHER FUNDING SOURCES		61,218,458	61,773,209	62,427,057	64,013,013	64,272,877	64,560,946	67,596,480	66,063,252	70,251,486

Adopted p. 2 of 4

**TOWN OF STONINGTON
GENERAL FUND EXPENDITURES - SUMMARY
2018-2019 ADOPTED BUDGET**

LINE #		2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL EXPENDED	2017-2018 ADOPTED BUDGET	2017-2018 REVISED BUDGET	2018-2019 ADOPTED BUDGET
DEPARTMENT OF FIRST SELECTMAN							
1	Office of Selectman	268,282	265,136	241,540	264,315	264,315	264,570
2	Programs & Agencies	55,726	69,267	67,642	59,583	59,583	61,490
3	Waterfront Commission	1,175	1,175	1,021	1,175	1,175	1,175
4	Pawcatuck River	1,490	1,490	-	1,490	1,490	1,490
5	Shellfish Commission	50	50	-	50	50	50
6	Economic Development Commission	2,770	2,770	902	2,770	2,770	7,770
7	Emergency Management	25,371	25,745	19,828	26,128	26,128	26,557
8	Elections	130,033	130,931	85,267	123,852	123,852	125,498
9	Town Clerk	219,583	224,005	213,088	227,564	227,564	230,554
10	Town Meeting & Referenda	6,200	6,200	4,426	6,200	6,200	6,200
11	Payments to Other Civil Divisions	197,370	197,370	197,370	187,677	187,677	192,950
12	TOTAL - FIRST SELECTMAN	908,050	924,139	831,084	900,804	900,804	918,304
DEPARTMENT OF ADMINISTRATIVE SERVICES							
13	Administrative Services	322,260	330,930	310,988	329,336	329,336	337,879
14	Information Services	300,025	303,731	299,196	309,634	309,634	315,035
15	Human Resources	3,438,583	3,136,414	2,976,772	3,147,901	3,147,901	3,341,327
16	Health Officer & Sanitation	110,533	113,143	96,851	135,500	135,500	137,588
17	Community Development	15,000	15,000	3,528	15,000	15,000	15,000
18	TOTAL - ADMINISTRATIVE SERVICES	4,186,401	3,899,218	3,687,335	3,937,371	3,937,371	4,146,829
DEPARTMENT OF ASSESSMENT							
19	Assessor's Office	291,085	297,485	291,750	307,482	307,482	318,941
20	Board of Assessment Appeals	1,450	1,645	1,641	7,089	7,089	4,150
21	TOTAL - ASSESSMENT	292,535	299,130	293,391	314,571	314,571	323,091
DEPARTMENT OF FINANCE							
22	Finance Office	396,077	404,795	397,487	415,882	415,882	429,596
23	Treasurer	4,124	4,229	4,129	4,335	4,335	4,445
24	Tax Collector	203,417	207,798	202,742	218,066	218,066	222,545
25	Board of Finance	219,770	215,737	215,237	1,064,100	1,064,100	928,235
26	Risk Management	699,901	731,641	727,926	731,000	731,000	731,164
27	TOTAL - FINANCE	1,523,289	1,564,200	1,547,521	2,433,383	2,433,383	2,315,985
28	DEBT SERVICE	5,006,100	5,006,100	5,004,612	6,364,705	6,364,705	8,146,981
DEPARTMENT OF PLANNING							
29	Planning and Land Use	344,825	353,742	349,265	366,766	366,766	380,748
30	Boards and Commissions	41,950	42,475	31,701	33,075	33,075	34,075
31	TOTAL - PLANNING	386,775	396,217	380,966	399,841	399,841	414,823

Adopted p. 3 of 4

**TOWN OF STONINGTON
GENERAL FUND EXPENDITURES - SUMMARY
2018-2019 ADOPTED BUDGET**

LINE #		2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL EXPENDED	2017-2018 ADOPTED BUDGET	2017-2018 REVISED BUDGET	2018-2019 ADOPTED BUDGET
	DEPARTMENT OF PUBLIC WORKS						
32	Public Works - Highway	2,398,140	2,411,266	2,320,233	2,490,069	2,490,069	2,516,115
33	Solid Waste	2,503,552	2,505,349	2,377,523	2,560,709	2,560,709	2,569,517
34	Engineering Services	119,424	122,130	122,130	122,895	122,895	203,730
35	Building Operations	656,137	711,879	687,017	685,901	685,901	684,246
36	Building Official	205,138	224,381	200,825	207,478	207,478	234,466
37	Water Pollution Control Agency (WPCA)	393,758	395,632	389,687	396,115	396,115	391,245
38	TOTAL - PUBLIC WORKS	6,276,149	6,370,637	6,097,415	6,463,167	6,463,167	6,599,319
39	DEPARTMENT OF POLICE SERVICES	5,061,896	5,210,645	4,905,808	5,387,536	5,387,536	5,499,514
	DEPARTMENT OF HUMAN SERVICES						
40	Human Services	419,088	427,547	401,273	424,605	424,605	440,706
41	Commission on Aging	4,800	4,800	4,458	4,800	4,800	6,300
42	Recreation	98,829	100,345	99,579	114,803	114,803	120,354
43	Housing Authority	700	700	-	1	1	-
44	Libraries	329,500	329,500	329,500	330,500	330,500	330,500
45	Outside Agencies	290,500	290,500	290,500	307,125	307,125	313,880
46	Ambulances & Fire Services	141,000	141,000	137,312	141,000	141,000	148,500
47	TOTAL - HUMAN SERVICES	1,284,417	1,294,392	1,262,622	1,322,834	1,322,834	1,360,240
48	TOTAL - GENERAL GOVERNMENT	24,925,612	24,964,678	24,010,754	27,524,212	27,524,212	29,725,086
49	BOARD OF EDUCATION	36,267,121	36,267,121	36,213,288	37,037,483	37,037,483	38,016,336
50	CAPITAL IMPROVEMENTS - FUNDING REQUEST	2,820,280	3,041,078	3,041,078	3,034,785	3,357,985	2,510,064
51	GRAND TOTAL	64,013,013	64,272,877	63,265,120	67,596,480	67,919,680	70,251,486
	SUMMARY						
52	General Operations	19,919,512	19,958,578	19,006,142	21,159,507	21,159,507	21,578,105
53	Education	36,267,121	36,267,121	36,213,288	37,037,483	37,037,483	38,016,336
54	Debt Service	5,006,100	5,006,100	5,004,612	6,364,705	6,364,705	8,146,981
55	Capital Improvements - Funding Request	2,820,280	3,041,078	3,041,078	3,034,785	3,357,985	2,510,064
56	Grand Total	64,013,013	64,272,877	63,265,120	67,596,480	67,919,680	70,251,486

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**TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 TOWN MEETING PROPOSED BUDGET**

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 REVISED BUDGET	2015-2016 ACTUAL	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL	2016-2017 % OR ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 PROPOSED BUDGET
TAXES											
1	Current Levy	54,811,658	54,811,658	55,110,584	57,437,713	57,437,713	57,765,051	100.57%	59,613,813	59,953,612	61,480,541
2	Prior Years	425,000	425,000	606,244	450,000	450,000	674,439	149.88%	650,000	600,000	600,000
3	Motor Vehicle Supplement	200,000	200,000	344,450	250,000	250,000	424,996	170.00%	350,000	400,000	375,000
4	Interest & Lien Fees	275,000	275,000	323,317	225,000	225,000	314,419	139.74%	330,000	315,000	315,000
5	TOTALS	55,711,658	55,711,658	56,384,795	58,362,713	58,362,713	59,178,905	101.40%	60,943,813	61,268,612	62,770,541
LICENSES AND PERMITS											
6	Building Permits	175,000	175,000	454,001	250,000	250,000	246,394	98.56%	250,000	250,000	250,000
7	Business Licenses	15,000	15,000	16,375	15,000	15,000	12,475	83.17%	15,000	390,000	380,000
8	Conveyance Tax	260,000	260,000	409,954	260,000	260,000	384,131	147.74%	300,000	390,000	380,000
9	Town Clerk's Fees	160,000	160,000	175,441	160,000	160,000	265,212	165.76%	180,000	180,000	180,000
10	Miscellaneous Permits	3,000	3,000	4,900	3,500	3,500	3,900	111.43%	3,500	-	-
11	Alarm Registrations	6,500	6,500	6,075	6,500	6,500	5,740	88.31%	6,000	6,000	6,000
12	Inland Wetland Permits	2,500	2,500	1,500	2,500	2,500	950	38.00%	1,500	4,000	2,000
13	P&Z and Zoning Board Fees	60,000	60,000	66,091	60,000	60,000	60,942	101.57%	55,000	60,000	60,000
14	TOTALS	682,000	682,000	1,134,337	757,500	757,500	979,744	129.34%	811,000	890,000	878,000
FINES AND FORFEITS											
15	Parking Fines	4,000	4,000	4,150	4,000	4,000	3,775	144.38%	4,500	3,000	4,000
16	Alarm Penalties	3,000	3,000	2,900	3,000	3,000	1,475	49.17%	1,500	1,500	1,500
17	TOTALS	7,000	7,000	7,050	7,000	7,000	7,250	103.57%	6,000	4,500	5,500
REVENUES - USE OF TOWN MONEY											
18	Interest Income	57,000	57,000	61,580	55,000	55,000	74,377	135.23%	55,000	100,000	100,000
19	Rentals	54,800	54,800	53,308	52,000	52,000	54,156	104.15%	52,000	55,000	55,000
20	Loan Repayment - SINEFLA	12,500	12,500	12,500	12,500	12,500	12,500	100.00%	12,500	12,500	12,500
21	TOTALS	124,300	124,300	127,388	119,500	119,500	141,033	118.02%	119,500	167,500	167,500
STATE GRANTS FOR EDUCATION											
22	Magnet School Transportation	61,000	61,000	-	-	-	-	-	-	-	-
23	Education Cost Sharing Grant	2,079,926	2,079,926	1,927,364	1,950,000	1,950,000	1,645,300	84.37%	-	1,372,574	1,303,345
24	Special Education	-	-	-	-	-	-	0.00%	1,196,800	-	-
25	Transportation	26,021	26,021	22,486	22,000	22,000	-	0.00%	-	-	-
26	Non-Public Services	2,992	2,992	2,755	2,500	2,500	8,061	100.76%	8,000	7,823	5,000
27	Non-Public Health Services	10,000	10,000	8,940	8,000	8,000	-	0.00%	1,204,800	1,380,397	1,308,345
28	TOTALS	2,179,939	2,179,939	1,961,545	1,982,500	1,982,500	1,653,561	83.40%	1,204,800	1,380,397	1,308,345
STATE GRANTS FOR REIMBURSEMENT ON REVENUE											
29	Reimbursement Disabled	1,982	1,982	1,713	-	-	1,602	-	1,280	1,466	-
30	Veteran's Exemption	17,834	17,834	16,546	16,000	16,000	15,737	98.36%	12,600	15,206	-
31	Tax Relief for Elderly	129,155	129,155	122,437	120,000	120,000	106,761	88.97%	83,400	-	-
32	PILOT - State Owned Property	20,550	20,550	-	-	-	-	-	13,883	-	-
33	Mashantucket Pequot Grant	40,733	40,733	35,302	30,000	30,000	33,057	110.19%	31,251	31,251	-
34	Grants for Municipal Projects	100,332	100,332	100,332	95,000	95,000	-	0.00%	292,053	-	-
35	Municipal Revenue Sharing	-	-	-	-	-	303,220	-	436,467	47,923	-
36	TOTALS	310,586	310,586	276,330	261,000	261,000	460,377	176.39%	436,467	47,923	-

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**TOWN OF STONINGTON
GENERAL FUND REVENUE
2018-2019 TOWN MEETING PROPOSED BUDGET**

LINE #	REVENUE SOURCE	2015-2016 ADOPTED BUDGET	2015-2016 REVISED BUDGET	2015-2016 ACTUAL	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 ESTIMATE OF ACTUAL	2018-2019 PROPOSED BUDGET
STATE GRANTS FOR OTHER PURPOSES											
37	Parking Ticket Surcharge	11,000	11,000	13,578	10,000	10,000	10,168	101.68%	10,000	10,000	10,000
38	Youth Services	19,275	19,275	18,804	15,000	15,000	18,011	120.07%	14,000	19,000	15,000
39	Civil Preparedness	-	-	9,257	8,000	8,000	9,253	115.66%	9,000	9,000	9,000
40	Telephone Line Access	54,000	54,000	64,094	54,000	54,000	63,329	117.28%	60,000	60,000	60,000
41	TOTALS	84,275	84,275	106,733	87,000	87,000	100,761	115.82%	93,000	98,000	94,000
SOLID WASTE DISPOSAL FEES											
42	Solid Waste Disposal Fees	1,450,000	1,450,000	1,477,030	1,450,000	1,450,000	1,453,730	100.26%	1,450,000	1,440,000	1,440,000
43	SCRRA Transportation	90,000	90,000	89,453	85,000	85,000	92,245	108.52%	85,000	90,000	90,000
44	Landfill Recycling	45,000	45,000	33,692	25,000	25,000	46,478	185.91%	30,000	60,000	50,000
45	Landfill Tipping Fees	120,000	120,000	139,177	120,000	120,000	134,322	111.94%	130,000	130,000	130,000
46	TOTALS	1,705,000	1,705,000	1,739,352	1,680,000	1,680,000	1,726,775	102.78%	1,695,000	1,720,000	1,710,000
MISCELLANEOUS REVENUE - EDUCATION											
47	Building Rental/Miscellaneous	500	500	1,200	1,000	1,000	3,450	345.00%	1,200	2,000	2,000
48	Tuition - Other Schools	24,000	24,000	14,897	24,000	24,000	19,152	79.80%	14,000	14,000	14,000
49	TOTALS	24,500	24,500	16,097	25,000	25,000	22,602	90.41%	15,200	16,000	16,000
MISCELLANEOUS REVENUE - POLICE DEPT											
50	Vehicle Use - Outside Jobs	47,500	47,500	76,594	47,500	47,500	78,287	164.81%	50,000	75,000	75,000
51	Administrative Fee/Miscellaneous Fees	11,500	11,500	14,196	11,500	11,500	14,783	128.55%	12,000	14,000	12,000
52	TOTALS	59,000	59,000	90,790	59,000	59,000	93,070	157.75%	62,000	89,000	87,000
MISCELLANEOUS REVENUE											
53	Miscellaneous	10,000	10,000	375,679	10,000	10,000	53,849	538.49%	10,000	55,000	10,000
54	Accident Reports	1,000	1,000	1,977	1,000	1,000	1,857	185.70%	1,000	1,500	1,500
55	Data Processing Revenue	23,000	23,000	26,640	23,000	23,000	19,623	85.32%	23,000	23,000	23,000
56	In Lieu of Taxes - Housing Authority	11,000	11,000	5,917	5,000	5,000	2,573	51.46%	2,600	2,600	2,600
57	Mystic W/OTP Debt Service Offset	17,000	17,000	17,058	17,000	17,000	16,915	99.50%	-	-	-
58	GIS Revenue	800	800	702	800	800	586	73.25%	800	500	500
59	Unliquidated Prior Year Encumbrances	8,000	8,000	17,919	8,000	8,000	32,762	409.53%	8,000	15,000	10,000
60	Benefit Assessments (combined)	45,000	45,000	45,000	45,000	45,000	45,000	100.00%	45,000	45,000	45,000
61	Utility Billing Revenue	12,000	12,000	12,000	12,000	12,000	12,000	100.00%	12,000	12,000	12,000
62	Payment In Lieu of Taxes	-	-	-	-	-	11,903	-	214,000	226,720	260,000
63	FEWA Reimbursement for Snow Storm	-	-	81,128	-	-	197,068	-	-	381,320	-
64	TOTALS	127,800	127,800	583,840	121,800	121,800	197,068	161.80%	316,400	381,320	364,600
OTHER FUNDING SOURCES											
65	Use of Fund Balance	202,400	757,151	-	550,000	809,864	-	-	-	-	-
65b	Designated Offset Education Cuts in Gen. Govt Budget	-	-	-	-	-	-	-	1,893,300	-	700,000
65b	Designated Offset to Capital Improvement Fund Appropriation	-	-	-	550,000	809,864	-	0.00%	1,893,300	-	2,150,000
66	TOTALS	202,400	757,151	-	550,000	809,864	-	0.00%	1,893,300	-	2,850,000
67	GRAND TOTAL - REVENUES AND OTHER FUNDING SOURCES	61,218,458	61,173,209	62,427,057	64,013,013	64,272,877	64,560,946	100.45%	67,596,480	66,063,252	70,251,486

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**TOWN OF STONINGTON
GENERAL FUND EXPENDITURES - SUMMARY
2018-2019 TOWN MEETING PROPOSED BUDGET**

% Change From 17/18 Revised Budget

LINE #	DEPARTMENT OF FIRST SELECTMAN	2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL EXPENDED	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 REVISED BUDGET	2018-2019 DEPT REQUEST	2018-2019 FIRST SELECTMAN	2018-2019 BOARD OF FINANCE	AMOUNT INCREASE/ (DECREASE)	% CHANGE
1	Office of Selectman	268,282	265,136	241,540	91.10%	264,315	264,315	283,877	274,570	264,570	255	0.10%
2	Programs & Agencies	55,267	69,267	67,642	97.65%	59,583	59,583	74,666	76,216	61,490	1,907	3.20%
3	Waterfront Commission	1,175	1,175	1,021	86.89%	1,175	1,175	1,175	1,175	1,175	-	0.00%
4	Pawcatuck River	1,490	1,490	-	0.00%	1,490	1,490	1,490	1,490	1,490	-	0.00%
5	Shellfish Commission	50	50	-	0.00%	50	50	50	50	50	-	0.00%
6	Economic Development Commission	2,770	2,770	902	32.56%	2,770	2,770	10,000	10,000	7,770	5,000	180.51%
7	Emergency Management	25,371	25,745	19,828	77.02%	26,128	26,128	26,557	26,557	26,557	429	1.64%
8	Elections	130,033	130,931	85,267	65.12%	123,852	123,852	125,498	125,498	125,498	1,646	1.33%
9	Town Clerk	219,583	224,005	213,088	95.13%	227,564	227,564	230,479	230,554	220,554	2,990	1.31%
10	Town Meeting & Referenda	6,200	6,200	4,426	71.39%	6,200	6,200	6,200	6,200	6,200	-	0.00%
11	Payments to Other Civil Divisions	197,370	197,370	197,370	100.00%	187,677	187,677	192,950	192,950	192,950	5,273	2.81%
12	TOTAL - FIRST SELECTMAN	908,050	924,139	831,084	89.93%	900,804	900,804	952,942	945,260	918,304	17,500	1.94%
DEPARTMENT OF ADMINISTRATIVE SERVICES												
13	Administrative Services	322,260	330,930	310,988	93.97%	329,336	329,336	337,879	337,879	337,879	8,543	2.59%
14	Information Services	300,025	303,731	299,196	98.51%	309,634	309,634	315,035	315,035	315,035	5,401	1.74%
15	Human Resources	3,438,583	3,136,414	2,976,772	94.91%	3,147,901	3,147,901	3,466,850	3,431,830	3,341,327	193,426	6.14%
16	Health Officer & Sanitation	110,333	113,143	96,851	85.60%	135,500	135,500	137,588	137,588	137,588	2,088	1.54%
17	Community Development	15,000	15,000	3,528	23.52%	15,000	15,000	65,700	65,700	15,000	15,000	0.00%
18	TOTAL - ADMINISTRATIVE SERVICES	4,186,401	3,899,218	3,687,335	94.57%	3,937,371	3,937,371	4,323,052	4,288,052	4,146,829	209,458	5.33%
DEPARTMENT OF ASSESSMENT												
19	Assessor's Office	291,085	297,485	291,750	98.07%	307,482	307,482	318,941	318,941	318,941	11,459	3.73%
20	Board of Assessment Appeals	1,450	1,645	1,641	99.76%	7,089	7,089	4,150	4,150	4,150	(2,939)	-41.46%
21	TOTAL - ASSESSMENT	292,535	299,130	293,391	98.08%	314,571	314,571	323,091	323,091	323,091	8,520	2.71%
DEPARTMENT OF FINANCE												
22	Finance Office	396,077	404,795	397,487	98.19%	415,882	415,882	429,596	429,596	429,596	13,714	3.30%
23	Treasurer	4,124	4,229	4,129	97.64%	4,335	4,335	4,445	4,445	4,445	110	2.54%
24	Tax Collector	203,417	207,798	202,742	97.57%	218,066	218,066	221,620	222,545	222,545	4,479	2.05%
25	Board of Finance	219,770	215,737	215,237	99.77%	1,064,100	1,064,100	232,235	1,082,235	928,235	(135,865)	-12.77%
26	Risk Management	699,901	731,641	727,926	99.49%	731,000	731,000	732,000	731,164	731,164	164	0.02%
27	TOTAL - FINANCE	1,523,289	1,564,200	1,547,521	98.93%	2,433,383	2,433,383	2,469,896	2,469,985	2,315,985	(117,398)	-4.82%
28	DEBT SERVICE	5,006,100	5,006,100	5,004,612	99.97%	6,364,705	6,364,705	8,146,981	8,146,981	8,146,981	1,782,276	28.00%
DEPARTMENT OF PLANNING												
29	Planning and Land Use	344,825	353,742	349,265	98.73%	366,766	366,766	381,248	380,748	380,748	13,982	3.81%
30	Boards and Commissions	41,950	42,475	31,701	74.63%	33,075	33,075	34,075	34,075	34,075	1,000	3.02%
31	TOTAL - PLANNING	386,775	396,217	380,966	96.15%	399,841	399,841	415,323	414,823	414,823	14,982	3.75%

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**TOWN OF STONINGTON
GENERAL FUND EXPENDITURES - SUMMARY
2018-2019 TOWN MEETING PROPOSED BUDGET**

* Change From 17/18 Revised Budget

LINE #		2016-2017 ADOPTED BUDGET	2016-2017 REVISED BUDGET	2016-2017 ACTUAL EXPENDED	2016-2017 % OF ACTUAL TO BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 REVISED BUDGET	2018-2019 DEPT REQUEST	2018-2019 FIRST SELECTMAN	2018-2019 BOARD OF FINANCE	AMOUNT INCREASE/ (DECREASE)	% CHANGE
	DEPARTMENT OF PUBLIC WORKS											
32	Public Works - Highway	2,398,140	2,411,266	2,320,233	96.22%	2,490,069	2,490,069	2,586,884	2,586,884	2,516,115	26,046	1.03%
33	Solid Waste	2,503,552	2,505,349	2,377,523	94.90%	2,560,709	2,560,709	2,580,918	2,569,517	2,569,517	8,808	0.34%
34	Engineering Services	119,424	122,130	122,130	100.00%	122,895	122,895	243,730	243,730	203,730	80,835	65.78%
35	Building Operations	656,137	711,879	687,017	96.51%	683,901	683,901	684,246	684,246	684,246	(1,655)	(0.24%)
36	Building Official	205,138	224,381	200,825	89.50%	207,478	207,478	256,297	256,297	224,466	26,988	13.01%
37	Water Pollution Control Agency (WPCA)	393,758	395,632	389,687	98.50%	396,115	396,115	399,971	417,406	391,245	(4,870)	-1.23%
38	TOTAL - PUBLIC WORKS	6,276,149	6,370,637	6,097,415	95.71%	6,463,167	6,463,167	6,752,046	6,758,080	6,599,319	136,152	2.11%
39	DEPARTMENT OF POLICE SERVICES	5,061,896	5,210,645	4,905,808	94.15%	5,387,536	5,387,536	5,575,773	5,541,514	5,499,514	111,978	2.08%
	DEPARTMENT OF HUMAN SERVICES											
40	Human Services	419,088	427,547	401,273	93.85%	424,605	424,605	437,112	445,706	440,706	16,101	3.79%
41	Commission on Aging	4,800	4,800	4,458	92.88%	4,800	4,800	6,300	6,300	6,300	1,500	31.25%
42	Recreation	98,829	100,345	99,579	99.24%	114,803	114,803	120,354	120,354	120,354	5,551	4.84%
43	Housing Authority	700	700	-	0.00%	1	1	-	-	-	(1)	-100.00%
44	Libraries	329,500	329,500	329,500	100.00%	330,500	330,500	443,565	330,500	330,500	-	0.00%
45	Outside Agencies	290,500	290,500	290,500	100.00%	307,125	307,125	347,380	313,880	313,880	6,755	2.20%
46	Ambulances & Fire Services	141,000	141,000	137,312	97.38%	141,000	141,000	166,000	156,000	148,500	7,500	5.32%
47	TOTAL - HUMAN SERVICES	1,284,417	1,294,392	1,262,622	97.55%	1,322,834	1,322,834	1,520,711	1,372,740	1,360,240	37,406	2.83%
48	TOTAL - GENERAL GOVERNMENT	24,925,612	24,964,678	24,010,754	96.18%	27,524,212	27,524,212	29,649,815	30,260,526	29,725,086	2,200,874	8.00%
49	BOARD OF EDUCATION	36,267,121	36,267,121	36,213,288	99.85%	37,037,483	37,037,483	38,126,336	38,126,336	38,016,336	978,853	2.64%
50	CAPITAL IMPROVEMENTS - FUNDING REQUEST	2,820,280	3,041,078	3,041,078	100.00%	3,034,785	3,357,985	8,092,419	9,032,943	2,510,064	(847,921)	-25.25%
51	GRAND TOTAL	64,013,013	64,272,877	63,265,120	98.43%	67,596,480	67,919,680	75,868,570	77,419,805	70,251,486	2,331,806	3.43%
	SUMMARY											
52	General Operations	19,919,512	19,958,578	19,006,142	95.23%	21,159,507	21,159,507	21,502,834	22,113,545	21,578,105	418,598	1.98%
53	Education	36,267,121	36,267,121	36,213,288	99.85%	37,037,483	37,037,483	38,126,336	38,126,336	38,016,336	978,853	2.64%
54	Debt Service	5,006,100	5,006,100	5,004,612	99.97%	6,364,705	6,364,705	8,146,981	8,146,981	8,146,981	1,782,276	28.00%
55	Capital Improvements - Funding Request	2,820,280	3,041,078	3,041,078	100.00%	3,034,785	3,357,985	8,092,419	9,032,943	2,510,064	(847,921)	-25.25%
56	Grand Total	64,013,013	64,272,877	63,265,120	98.43%	67,596,480	67,919,680	75,868,570	77,419,805	70,251,486	2,331,806	3.43%

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