

# Town of Thomaston



## Proposed Budget

***July 1, 2010-June 30, 2011***

### **Board of Finance:**

David Colavecchio, Chairman  
George Seabourne  
Marie Galbraith  
Frank Treglia  
Kristin Mosimann O'Sullivan  
Stephen Turner

### **Board of Selectmen:**

Edmond Mone, First Selectman  
John Scheppard  
Bruce Barrett

### **Finance Director**

Susan L. Smith, C.P.A.

Reconvened Town Meeting May 19, 2010 – Referendum May 26, 2010

## Budget in Brief

The proposed operating budget of \$23,867,317 represents a \$202,767 (0.86%) increase in spending from the previous year's budget of \$23,664,550. To help offset increases in taxes, the Board of Finance allocated the use of \$350,000 in fund balance reserves. The mill rate has been increased from 26.28 to 26.98 (a 0.70 mill rate increase) resulting in \$295,137 increase in taxes (2.66%) to its residents. The basic elements of the expenditures is as follows:

	<u>2009-2010</u>	<u>2010-2011</u>	Increase (Decrease)
Town Operating Expenditures	\$ 7,160,526	\$ 7,078,989	(\$ 81,537)
Board of Education	13,740,750	13,935,333	194,583
Debt Service	2,656,245	2,799,395	143,150
<u>Capital Outlay</u>	<u>107,029</u>	<u>53,600</u>	( 53,429)
<b>Total Budget</b>	<b>\$23,664,550</b>	<b>\$23,867,317</b>	<b>\$ 202,767</b>

Original department requests including capital improvements have been reduced by the Board of Selectmen and the Board of Finance by \$1,199,244 to come up with a sound fiscally responsible budget which maintains services. The budget proposed is a bare bones budget and any further reductions would mean additional loss of personnel and reduction of services. Town operating expenditures as a whole were reduced by \$81,537 in spite of rising health care costs in the amount of \$106,846. The Town appreciates and commends the collaborative effort of the Town's police force, white collar union, management and non-union personnel who have made concessions once again.

The Board of Education teacher's union has also conceded to wage freezes in this proposed budget, including no steps. The Board of Education increase is heavily due to increased special education costs and lack of State funding most of which is an uncontrollable moving target.

The Town authorized a spending authorization of \$10,674,500 for the reconstruction and repair of various town roads and roadside elements, in accordance with the Town's Seven Year Road Program prepared by the Highway Department. Bonds in the amount of \$7,520,000 were issued on February 1, 2010 which included the first three years of the road reconstruction program. Debt service increased \$143,149 as a result of this authorization and the adopted long-term capital improvement policy.

Capital Outlay is at an all-time low historically in an attempt to reduce tax increases. Capital improvements requested for 2010-2011 were reduced by \$312,090, which further defers the needed maintenance of town infrastructure, buildings and equipment. When capital improvements are cut so severely, the Town bears the risk of crisis financing, which bears true importance of maintaining a healthy fund balance.

**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 unrestricted general fund balance at June 30, 2009 was \$1,827,869.

Projected fund balance for June 30, 2010.....	\$1,446,299
Use of surplus 2010-2011 budget.....	<u>( 350,000)</u>
Remaining fund balance .....	1,096,299
Total Expenditures as proposed.....	23,867,317
Ratio of Fund Balance to Total Expenditures	4.6%

The Town recently received an upgrade in its Bond Rating from Standard & Poors to A+ due to its ability to maintain a healthy fund balance and its management of Town finances. Any further reduction in fund balance would hinder this rating for further debt issuances and increase the interest rates the Town would have to pay for future borrowing. The Town will be issuing new debt for the second phase of the road project.

**Mill Rate Calculation-** The Board of Finance uses a collection rate of 96.7% for taxes based on past collection rate experience. The value of 1 mill equals \$588,822. Also included in the property tax revenue is an estimated \$115,000 for motor vehicle supplement, which has decreased approximately \$35,000 from the prior year.

Net taxable grand list	
(less allowance for appeals).....	\$608,917,244
Collection rate	<u>96.7%</u>
Value of 1 Mill	\$588,822,975 / \$1000 = \$588,822

Total Expenditures	\$ 23,867,317
Less Revenue other than taxes	(7,866,941)
Less Motor Vehicle Supplement	<u>(115,000)</u>
Total Taxes needed	\$ 15,885,376 /\$588,822 = \$26.98 ills

$$\text{Your tax bill} = \frac{\text{Taxable Assessed Value}}{1000} \times 26.98$$

**Revenue** – Thomaston started the budget process with a loss in revenue of \$32,165 in charges for services, \$103,982 in state aid, \$67,500 in investment earnings. Without the use of general fund surplus, losses in revenue other than property taxes are equivalent to .47 mills.

**Expenditures** – Thomaston's increase in expenditures are primarily contractual and fixed costs. These costs include debt service, health & dental insurance premiums, pension contributions, third party contracted services and utilities. 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. Even unnecessary street lights will be turned off that

do not impose any safety concerns. 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:

- Successfully reduced health care costs by negotiating a change in health plans and increasing co-pays to its employees;
- Negotiated the phase out of post-employment health benefits for new hires and caps the benefits for police;
- Increased employee's contribution to the pension plan by 3%.
- Established a new Post Employment Benefit Trust fund (OPEB) in accordance with Governmental Accounting Standards.
- Re-opened the transfer station for bulky waste and implemented new fee schedules to provide a service that will be self sufficient.
- Coordinates with the Board of Education on regional bidding and procurement for office supplies, electricity and gas & diesel;
- Saved money on health care, liability, auto and worker's compensation insurances due to Town policies on bidding and procurement, safety policies and regularly evaluates self-insurance options.
- The Town also recognizes the importance of long-term planning vs. pay-as-you-go, in order to maintain the town's infrastructure, buildings, sewer and equipment, through the adoption of a comprehensive long-term capital improvement policy.
- Management supports its revenue generating departments by providing adequate staffing to insure proper permitting, enforcement of regulations and equitable assessments to all its residents and businesses.

**TOWN OF THOMASTON**  
**ANNUAL BUDGET SUMMARY**

For the year July 1, 2010 through June 30, 2011

Based on 26.98 Mill Rate

	ACTUAL 2008-2009	BUDGETED 2009-2010	PROPOSED 2010-2011	Increase (Decrease)	Percent Change
<b>REVENUE:</b>					
Property Taxes.....	\$ 16,138,322	\$ 16,312,506	\$ 16,644,376	\$ 331,870	2.03%
Charges for services.....	246,891	224,670	192,505	(32,165)	-14.32%
Intergovernmental.....	6,614,156	6,652,918	6,548,936	(103,982)	-1.56%
Investment Income.....	95,430	110,000	42,500	(67,500)	-61.36%
Other income.....	82,335	60,456	63,000	2,544	4.21%
Other financing sources.....	234,662	304,000	376,000	72,000	23.68%
<b>TOTAL REVENUE</b>	<b>23,411,796</b>	<b>23,664,550</b>	<b>23,867,317</b>	<b>202,767</b>	<b>0.86%</b>
<b>OPERATING EXPENDITURES:</b>					
General Government.....	3,075,746	3,457,395	3,523,571	66,176	1.91%
Public Safety.....	1,378,662	1,333,312	1,315,545	(17,767)	-1.33%
Public Works.....	1,661,855	1,666,169	1,585,786	(80,383)	-4.82%
Health & Welfare.....	90,423	70,567	64,448	(6,119)	-8.67%
Culture and recreation.....	452,766	413,702	387,431	(26,271)	-6.35%
Housing & Development.....	138,694	148,852	135,848	(13,004)	-8.74%
Education.....	13,786,532	13,740,750	13,935,333	194,583	1.42%
Operating subsidies to other funds.....	71,429	70,529	66,360	(4,169)	-5.91%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>20,656,107</b>	<b>20,901,276</b>	<b>21,014,322</b>	<b>113,046</b>	<b>0.54%</b>
<b>DEBT SERVICE (See Schedule E)</b>	<b>2,570,603</b>	<b>2,656,245</b>	<b>2,799,395</b>	<b>143,150</b>	<b>5.39%</b>
<b>CAPITAL EXPENDITURES (See Schedule</b>	<b>185,086</b>	<b>107,029</b>	<b>53,600</b>	<b>(53,429)</b>	<b>-49.92%</b>
<b>TOTAL EXPENDITURES</b>	<b>23,411,796</b>	<b>23,664,550</b>	<b>23,867,317</b>	<b>202,767</b>	<b>0.86%</b>

\* Education and Police Department expenditures for 2010/11 are reported net of severance expenses to be funded by the Sick Pay Reserve Fund in the amounts of \$140,698 and \$13,000 respectively.

**TOWN OF THOMASTON**  
**SCHEDULE OF REVENUE**  
For the year Ending June 30, 2011  
Based on 26.98 Mill Rate

	ACTUAL	BUDGETED	PROPOSED	Increase	
	2008-2009	2009-2010	2010-2011	(Decrease)	
<b>PROPERTY TAXES:</b>					
1 Property Tax - Current.....	\$ 15,518,735	\$ 15,705,239	\$ 16,000,376	\$ 295,137	4.19%
2 Property Tax - Prior Years.....	380,155	380,000	400,000	20,000	0.00%
3 Interest and lien fees.....	176,800	165,000	185,000	20,000	9.09%
206 Taxes from Housing Authority-P.I.L.O.T.....	17,335	17,000	14,000	(3,000)	-17.65%
207 Telecommunication property tax.....	45,297	45,267	45,000	(267)	-0.59%
<b>TOTAL PROPERTY TAXES</b>	<b>16,138,322</b>	<b>16,312,506</b>	<b>16,644,376</b>	<b>331,870</b>	<b>4.10%</b>
<b>CHARGES FOR SERVICES:</b>					
22 Building permits.....	44,376	45,000	40,000	(5,000)	-11.11%
23 Conveyance tax.....	39,908	40,000	37,000	(3,000)	-7.50%
24 Special duty police.....	48,578	40,000	40,000	-	0.00%
25 Transfer station fees.....	10,995	1,000	-	(1,000)	-100.00%
26 Accident reports.....	291	400	400	-	0.00%
27 Gun permits.....	2,590	1,700	1,700	-	0.00%
28 Vendor permits.....	160	300	300	-	0.00%
29 Parking meter.....	1,185	2,700	1,600	(1,100)	-40.74%
30 Zoning and land use fees.....	11,655	11,000	12,000	1,000	9.09%
31 Minibus fares.....	796	800	800	-	0.00%
32 Recreation commission.....	25,000	29,000	21,000	(8,000)	-27.59%
33 Nystrom's park.....	5,200	5,500	5,500	-	0.00%
34 CGS51-56a (d) Police ticket revenue shari	4,169	3,700	3,700	-	0.00%
35 Other fines and fees.....	2,263	1,000	1,200	200	20.00%
36 Fingerprinting.....	65	100	50	(50)	-50.00%
37 Town of Litchfield sewer upgrade.....	8,868	8,867	8,867	-	0.00%
38 Operation Fuel Application fees.....	-	800	-	(800)	-100.00%
54 Dam Patrol-Law Enforcement.....	14,802	14,803	15,388	585	3.95%
151 Alarm violations.....	2,300	2,500	2,500	-	0.00%
152 Parking fines.....	1,115	500	500	-	0.00%
153 Pay for Play.....	22,575	15,000	-	(15,000)	-100.00%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>246,891</b>	<b>224,670</b>	<b>192,505</b>	<b>(32,165)</b>	<b>-14.32%</b>
<b>INTERGOVERNMENTAL REVENUE:</b>					
51 Education of handicapped Blind Children...	699	-	-	-	
52 Boating Safety.....	1,131	1,131	-	(1,131)	-100.00%
59 Commitments for school construction.....	202,886	197,439	172,774	(24,665)	-12.49%
60 Education cost sharing.....	5,648,270	5,630,307	5,630,307	-	0.00%
65 School transportation -public.....	119,121	106,924	106,583	(341)	-0.32%
68 Special education excess.....	-	-	-	-	#DIV/0!
78 Town aid road.....	113,189	83,005	112,817	29,812	35.92%
79 Land authorization.....	1,884	819	508	(311)	-37.97%
83 Local capital improvement program (LOCIP	-	54,387	54,138	(249)	-0.46%
84 Mashantucket pequot.....	70,257	56,523	37,480	(19,043)	-33.69%
86 PILOT-Elderly freeze.....	2,000	2,000	1,833	(167)	-8.35%
87 PILOT-Elderly homeowner.....	61,237	64,081	58,255	(5,826)	-9.09%
88 PILOT-Manufacturing Machinery & Equipr	329,709	411,419	331,381	(80,038)	-19.45%
89 PILOT-State owned property.....	36,495	31,849	29,550	(2,299)	-7.22%
90 PILOT-Totally disabled.....	972	1,051	1,064	13	1.24%
91 PILOT-Veterans.....	11,163	11,983	12,246	263	2.19%
101 OPM-School heating assistance.....	15,143	-	-	-	#DIV/0!
<b>TOTAL INTERGOVERNMENTAL</b>	<b>6,614,156</b>	<b>6,652,918</b>	<b>6,548,936</b>	<b>(103,982)</b>	<b>-1.56%</b>

**TOWN OF THOMASTON**  
**SCHEDULE OF REVENUE**  
For the year Ending June 30, 2011  
**Based on 26.98 Mill Rate**

	ACTUAL 2008-2009	BUDGETED 2009-2010	PROPOSED 2010-2011	Increase (Decrease)	
181 INVESTMENT INCOME.....	95,430	110,000	42,500	(67,500)	-61.36%
<b>OTHER INCOME:</b>					
208 CRRA Settlement.....	681	-	-	-	#DIV/0!
214 Rent.....	57,892	55,728	58,000	2,272	4.08%
215 Miscellaneous.....	23,762	4,728	5,000	272	
<b>TOTAL OTHER INCOME</b>	<b>82,335</b>	<b>60,456</b>	<b>63,000</b>	<b>2,544</b>	<b>4.21%</b>
<b>OTHER FINANCING SOURCES:</b>					
225 Dog fines & fees.....	3,024	3,500	3,500	-	0.00%
227 Capital or nonrecurring fund.....	36,500	-	-	-	#DIV/0!
230 Surplus prior years.....	165,138	273,000	350,000	77,000	28.21%
242 Thomaston EMS Fund.....	30,000	27,500	22,500	(5,000)	100.00%
<b>TOTAL OTHER FINANCING SOURCE</b>	<b>234,662</b>	<b>304,000</b>	<b>376,000</b>	<b>72,000</b>	<b>23.68%</b>
<b>TOTAL GENERAL FUND REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$ 23,411,796</b>	<b>\$ 23,664,550</b>	<b>\$ 23,867,317</b>	<b>\$ 202,767</b>	<b>0.86%</b>

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

For the year Ending June 30, 2011

Based on 26.98 Mill Rate

	ACTUAL	BUDGETED	PROPOSED	Increase	
	2008-2009	2009-2010	2010-2011	(Decrease)	
<b>GENERAL GOVERNMENT</b>					
100 Board of Selectmen.....	\$ 97,747	\$ 97,312	\$ 102,498	\$ 5,186	5.33%
102 Elections.....	18,028	19,782	19,582	(200)	-1.01%
104 Board of Finance.....	801	900	900	-	0.00%
106 Treasurer.....	182,013	178,699	177,109	(1,590)	-0.89%
107 Computer Information systems.....	39,281	18,684	25,732	7,048	37.72%
108 Independent audit.....	47,500	47,000	48,000	1,000	2.13%
110 Legal.....	103,667	80,000	80,000	-	0.00%
114 Tax Collector.....	99,063	102,004	93,810	(8,194)	-8.03%
116 Property Tax Rebates.....	25,321	22,000	25,000	3,000	13.64%
118 Tax Assessor.....	87,807	82,625	106,814	24,189	29.28%
120 Board of Assessment Appeals.....	3,000	3,450	3,300	(150)	-4.35%
122 Insurance.....	364,060	384,400	375,786	(8,614)	-2.24%
124 Town Hall operations & Maintenance.....	200,239	234,492	231,163	(3,329)	-1.42%
126 Town Clerk.....	49,092	51,526	50,044	(1,482)	-2.88%
128 Probate court.....	5,109	4,600	5,100	500	10.87%
130 Social security.....	214,575	235,522	228,932	(6,590)	-2.80%
132 Pension - Town Employees.....	497,635	666,052	637,381	(28,671)	-4.30%
133 Pension - Volunteer Firefighters and Ambulance....	95,221	110,873	98,100	(12,773)	-11.52%
134 Medical / Life insurance.....	561,264	599,454	636,008	36,554	6.10%
136 Retirees Medical Insurance.....	376,103	399,800	470,092	70,292	17.58%
138 Council of governments.....	3,374	3,374	3,374	-	0.00%
140 CT Conference of Municipalities.....	4,846	4,846	4,846	-	0.00%
142 Contingency.....	-	110,000	100,000	(10,000)	-9.09%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,075,746</b>	<b>3,457,395</b>	<b>3,523,571</b>	66,176	1.91%
<b>PUBLIC SAFETY</b>					
200 Police.....	962,104	892,629	893,811	1,182	0.13%
206 Communications & dispatch.....	218,971	231,383	229,183	(2,200)	-0.95%
208 Fire Protection.....	121,270	126,775	115,581	(11,194)	-8.83%
210 Fire Marshal.....	18,913	20,970	20,970	-	0.00%
212 Ambulance.....	45,543	55,555	50,000	(5,555)	-10.00%
214 Tree Removal.....	11,861	6,000	6,000	-	0.00%
<b>TOTAL PUBLIC SAFETY</b>	<b>1,378,662</b>	<b>1,333,312</b>	<b>1,315,545</b>	(17,767)	-1.33%
<b>PUBLIC WORKS</b>					
300 Highways.....	554,339	518,237	480,650	(37,587)	-7.25%
302 Town Aid Road.....	113,189	83,005	112,817	29,812	35.92%
304 Snow & ice removal.....	192,082	190,837	191,000	163	0.09%
306 Street lighting.....	85,013	88,000	85,000	(3,000)	-3.41%
308 Fire hydrants.....	141,758	164,320	159,000	(5,320)	-3.24%
310 Solid Waste & Recycling.....	491,247	509,570	493,319	(16,251)	-3.19%
312 St Thomas Cemetery.....	1,680	-	-	-	#DIV/0!
314 Groundwater remediation-Town garage.....	82,547	112,200	64,000	(48,200)	-42.96%
<b>TOTAL PUBLIC WORKS</b>	<b>1,661,855</b>	<b>1,666,169</b>	<b>1,585,786</b>	(80,383)	-4.82%

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

For the year Ending June 30, 2011

Based on 26.98 Mill Rate

	ACTUAL 2008-2009	BUDGETED 2009-2010	PROPOSED 2010-2011	Increase (Decrease)	
<b>HEALTH AND WELFARE</b>					
402 Visiting nurse.....	-	-	-	-	#DIV/0!
404 Torrington Area Health District.....	37,392	37,292	37,044	(248)	-0.67%
406 Northwest Regional Mental Health Board.....	871	860	854	(6)	-0.70%
408 Social Services.....	31,154	8,723	720	(8,003)	-91.75%
410 Elderly Nutrition.....	3,065	3,255	3,279	24	0.74%
412 Susan B Anthony Project.....	2,000	2,000	1,000	(1,000)	-50.00%
416 Minibus.....	14,941	17,437	20,551	3,114	17.86%
418 Veterans Administration.....	1,000	1,000	1,000	-	0.00%
<b>TOTAL HEALTH AND WELFARE</b>	<b>90,423</b>	<b>70,567</b>	<b>64,448</b>	<b>(6,119)</b>	<b>-8.67%</b>
<b>CULTURE AND RECREATION</b>					
500 Recreation programs.....	121,332	111,239	89,175	(22,064)	-19.83%
502 Memorial Day.....	1,500	1,500	1,500	-	0.00%
504 Nystroms Park.....	9,174	12,887	12,500	(387)	-3.00%
508 Public Library.....	320,760	288,076	284,256	(3,820)	-1.33%
<b>TOTAL CULTURE AND RECREATION</b>	<b>452,766</b>	<b>413,702</b>	<b>387,431</b>	<b>(26,271)</b>	<b>-6.35%</b>
<b>HOUSING &amp; DEVELOPMENT</b>					
600 Conservation Commission.....	1,725	1,725	1,725	-	0.00%
614 Economic Development.....	-	600	600	-	0.00%
616 Housing, Land Use & Development.....	136,969	146,527	133,523	(13,004)	-8.87%
<b>TOTAL HOUSING &amp; DEVELOPMENT</b>	<b>138,694</b>	<b>148,852</b>	<b>135,848</b>	<b>(13,004)</b>	<b>-8.74%</b>
<b>EDUCATION</b>					
700 EDUCATION.....	13,786,532	13,740,750	13,935,333	194,583	1.42%
<b>DEBT SERVICE (See Schedule E)</b>					
800 DEBT SERVICE FUND	2,570,603	2,656,245	2,799,394	143,149	5.39%
<b>OTHER FINANCING USES</b>					
900 Animal Control Officer-Dog fund.....	50,429	52,829	48,660	(4,169)	-7.89%
904 Hillside Cemetery.....	10,000	10,000	10,000	-	0.00%
908 Capital or Nonrecurring (See Schedule C).....	185,086	107,029	53,600	(53,429)	-49.92%
914 Seth Thomas/Bradstreet House.....	11,000	7,700	7,700	-	0.00%
<b>TOTAL OTHER FINANCING USES</b>	<b>256,515</b>	<b>177,558</b>	<b>119,960</b>	<b>(57,598)</b>	<b>-32.44%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 23,411,796</b>	<b>\$ 23,664,550</b>	<b>\$ 23,867,317</b>	<b>\$ 202,767</b>	<b>0.86%</b>

**TOWN OF THOMASTON**  
**SEWER DEPARTMENT EXPENDITURES**  
**Special Revenue Fund 202**  
For the year Ending June 30, 2011

		ACTUAL	BUDGETED	PROPOSED	Increase	
		2008-2009	2009-2010	2010-2011	(Decrease)	Percent
<b><u>SALARIES &amp; BENEFITS:</u></b>						
510-250	SALARIES & WAGES-REGULAR	\$ 355,169	\$ 351,333	\$ 369,170	17,837	5.1%
510-252	SALARIES & WAGES -OVERTIME	11,983	13,000	13,000	-	0.0%
515-277	CLOTHING ALLOWANCE	5,592	4,700	4,000	(700)	-14.9%
515-281	FRINGE-SOCIAL SECURITY	27,091	27,933	29,193	1,260	4.5%
515-282	FRINGE-HEALTH INSURANCE	168,867	174,067	188,389	14,322	8.2%
515-289	FRINGE-PENSION	68,256	95,107	77,244	(17,863)	-18.8%
		636,958	666,140	680,996	14,856	2.2%
<b><u>PURCHASED/CONTRACTED SERVICES:</u></b>						
520-300	DATA PROCESSING	4,050	4,200	4,175	(25)	-0.6%
520-305	PROF & TECH SVC-LEGAL	4,000	4,000	4,000	-	0.0%
520-310	PROF & TECH SVC-OTHER	260	3,750	4,750	1,000	26.7%
520-320	EDUCATION & TRAINING	1,038	1,500	1,500	-	0.0%
520-411	WATER/SEWER CHARGES	15,379	18,000	16,000	(2,000)	-11.1%
520-414	SLUDGE REMOVAL	85,495	83,000	85,000	2,000	2.4%
520-415	TOXICITY TESTING	4,026	4,243	4,300	57	1.3%
520-416	DEP-NITROGEN TESTING	10,048	11,011	11,300	289	2.6%
520-430	CONTRACTED REP & MAINT-VEHICLE	3,458	1,000	1,000	-	0.0%
520-432	CONTRACTED REP & MAINT-SEWER	21,922	25,000	25,000	-	0.0%
520-434	REPAIRS & MAINTENANCE-OTHER	90	90	670	580	
520-530	TELEPHONE	13,346	12,000	13,000	1,000	8.3%
520-535	COMMUNICATION	197	-	-	-	#DIV/0!
520-540	ADVERTISING	-	500	400	(100)	-20.0%
520-555	ASSOCIATION DUES FEES PERMITS	2,278	2,300	3,600	1,300	56.5%
520-580	TRAVEL	808	500	500	-	0.0%
		166,395	171,094	175,195	4,101	2.4%
<b><u>SUPPLIES:</u></b>						
530-610	GENERAL SUPPLIES	7,479	5,000	5,000	-	0.0%
530-612	POSTAGE & FREIGHT	1,582	1,700	1,700	-	0.0%
530-622	ELECTRICITY	171,339	154,000	154,000	-	0.0%
530-624	HEATING FUEL	33,777	40,425	35,000	(5,425)	-13.4%
530-626	GASOLINE/DIESEL & OIL	4,992	3,500	4,500	1,000	28.6%
530-630	MATERIAL	10,713	13,000	13,000	-	0.0%
530-642	REPAIRS & MAINT - SEWER LINES	5,356	10,000	10,000	-	0.0%
		235,238	227,625	223,200	(4,425)	-1.9%
<b><u>CAPITAL:</u></b>						
540-730	MACHINERY & EQUIPMENT	4,982	5,000	5,000	-	0.0%
610-957	TRANSFER TO REPAIR REPLACEMENT	10,000	10,000	10,000	-	0.0%
610-954	TRANSFER TO CAPITAL RESERVE	-	-	50,000	50,000	#DIV/0!
		14,982	15,000	65,000	-	0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,053,573</b>	<b>\$ 1,079,859</b>	<b>\$ 1,144,391</b>	<b>\$ 14,532</b>	<b>1.3%</b>

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**  
**OPERA HOUSE**  
**Special Revenue Fund 234**  
For the year Ending June 30, 2011

	ACTUAL	BUDGETED	PROPOSED	Increase	
	2008-2009	2009-2010	2010-2011	(Decrease)	Percent
<b><u>REVENUE:</u></b>					
BOX OFFICE SALES	\$ 284,924	\$ 300,986	\$ 245,149	\$ (55,837)	-18.6%
PROGRAM ADS	19,793	11,313	10,000	(1,313)	-11.6%
SPONSORS	18,851	8,446	8,634	188	2.2%
GIFT SHOP/CONCESSIONS	35,532	20,881	17,509	(3,372)	-16.1%
INTEREST INCOME	236	38	58	20	52.6%
FUNDRAISER PROCEEDS	16,606	16,433	7,800	(8,633)	-52.5%
GRANTS / CONTRIBUTIONS	99,704	31,885	43,052	11,167	35.0%
RENTAL OF EQUIPMENT/THEATRE	3,900	5,100	8,300	3,200	62.7%
OTHER INCOME	27,105	1,296	32,880	31,584	2437.0%
<b>TOTAL REVENUE</b>	<b>506,651</b>	<b>396,378</b>	<b>373,382</b>	<b>(22,996)</b>	<b>-5.8%</b>
<b><u>SALARIES &amp; BENEFITS:</u></b>					
SALARIES & WAGES-REGULAR	167,680	93,462	73,800	(19,662)	-21.0%
FRINGE-HEALTH INSURANCE	36,960	18,973	25,618	6,645	35.0%
UNEMPLOYMENT COMPESATION	-	21,494	21,918	424	2.0%
	204,640	133,929	121,336	(12,593)	-9.4%
<b><u>PRODUCTION EXPENSE:</u></b>					
GENERAL	16,792	8,613	4,200	(4,413)	-51.2%
RIGHTS & ROYALTIES	67,275	48,873	39,482	(9,391)	-19.2%
STIPENDS	27,636	28,400	26,900	(1,500)	-5.3%
COSTUMES	13,414	5,897	4,100	(1,797)	-30.5%
PROPS, SETS, & MATERIALS	13,849	10,099	8,000	(2,099)	-20.8%
LIGHTS	891	526	480	(46)	-8.7%
SOUND	2,396	2,607	2,468	(139)	-5.3%
MEALS	1,370	128	-	(128)	-100.0%
	143,623	105,143	85,630	(19,513)	-18.6%
<b><u>PURCHASED/CONTRACTED SERVICES:</u></b>					
DATA PROCESSING	1,008	3,113	1,750	(1,363)	-43.8%
PROF & TECH SVC-OTHER	12,950	600	-	(600)	-100.0%
CUSTODIAL	2,089	-	-	-	#DIV/0!
EDUCATION & TRAINING	-	-	500	500	#DIV/0!
CONTRACTED REPAIRS & MAINT	23,964	1,447	4,700	3,253	224.8%
RENTAL OF EQUIPMENT	1,313	100	1,000	900	900.0%
TELEPHONE	3,700	5,200	3,016	(2,184)	-42.0%
COMMUNICATION	1,248	1,800	2,820	1,020	56.7%
ADVERTISING	34,116	40,901	16,600	(24,301)	-59.4%
PRINTING & BINDING	43,436	21,353	18,950	(2,403)	-11.3%
ASSOCIATION DUES FEES PERMITS	2,269	3,352	800	(2,552)	-76.1%
TRAVEL	1,595	898	1,050	152	16.9%
BANK CHARGES	6,705	9,528	9,600	72	0.8%
FUNDRAISING EXPENSE	9,992	6,578	4,000	(2,578)	-39.2%
	144,385	94,870	64,786	(30,084)	-31.7%
<b><u>SUPPLIES:</u></b>					
GENERAL SUPPLIES	10,022	4,280	4,930	650	15.2%
POSTAGE & FREIGHT	18,554	12,724	11,650	(1,074)	-8.4%
DONATIONS TO OTHER NONPROFITS	1,000	-	-	-	#DIV/0!
FOOD/BEVERAGE RESALE	12,902	9,900	7,500	(2,400)	-24.2%
OTHER MCHDSE FOR RESALE	16,490	8,200	6,000	(2,200)	-26.8%
MISCELLANEOUS	-	895	500	(395)	-44.1%
SALES TAX	323	-	-	-	#DIV/0!
	59,291	35,999	30,580	(5,419)	-15.1%
<b><u>CAPITAL:</u></b>					
BUILDING IMPROVEMENTS	4,650	331	-	(331)	-100.0%
COMPUTER EQUIPMENT & SOFTWARE	1,325	523	3,045	2,522	482.2%
MACHINERY & EQUIPMENT	8,995	555	-	(555)	-100.0%
MACHINERY & EQUIPMENT-LEASE	2,450	11,295	11,295	-	0.0%
	17,420	12,704	14,340	1,636	12.9%
<b>TOTAL EXPENDITURES</b>	<b>569,359</b>	<b>382,645</b>	<b>316,672</b>	<b>(65,973)</b>	<b>-17.2%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (62,708)</b>	<b>\$ 13,733</b>	<b>\$ 56,710</b>	<b>\$ 42,977</b>	

**TOWN OF THOMASTON**  
**CAPITAL EXPENDITURES**  
For the year Ending June 30, 2011  
Based on 26.98 Mill Rate

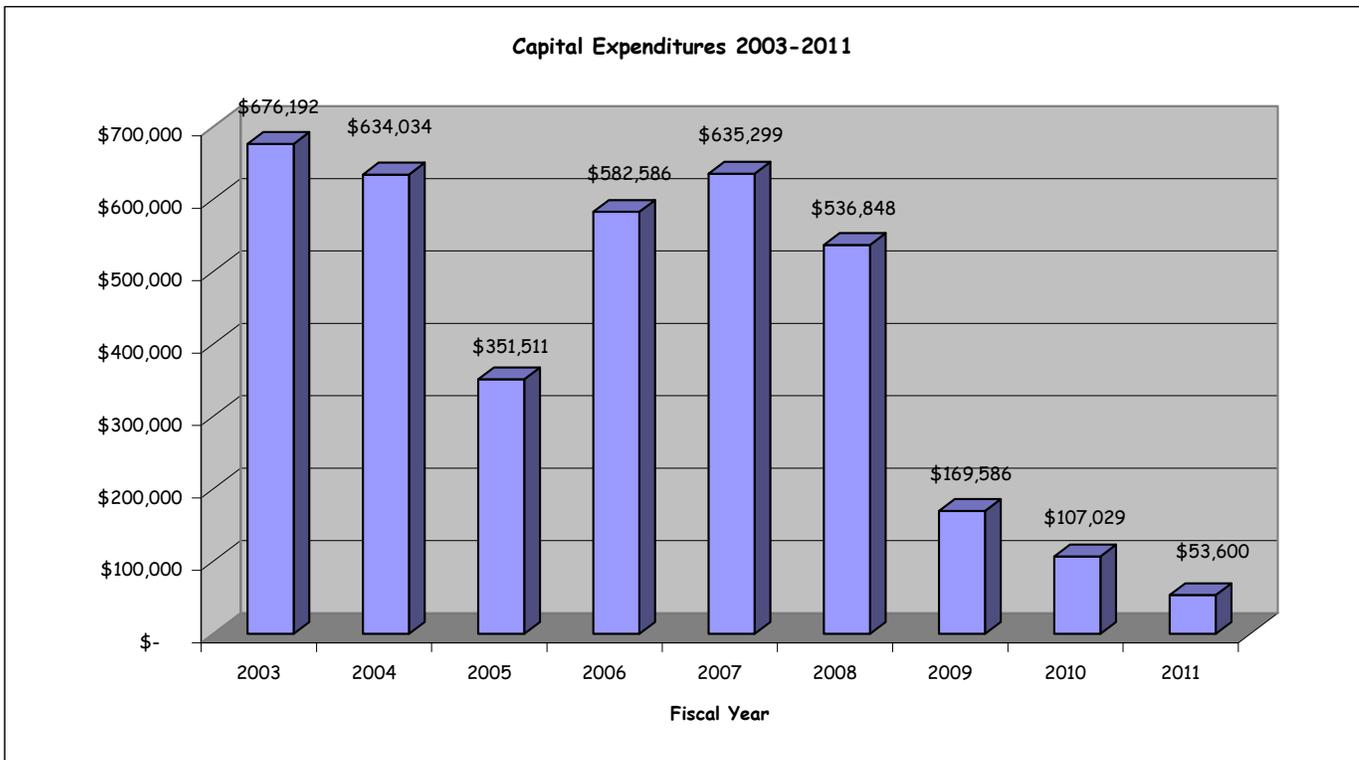
	ACTUAL 2008-2009	BUDGETED 2009-2010	PROPOSED 2010-2011
<b>TRANSFER TO CAPITAL OR NONRECURRING FUND</b>			
1 Assessor/Tax Collector Software Upgrade.....	\$ 9,336	\$ -	\$ -
2 Assessors revaluation.....	46,750	21,400	13,600
3 BOE: BRS Roof Leaks.....	-		20,000
4 BOE: TCS Gutter replacement.....	-	21,200	-
5 BOE: TCS Soffit repair.....	-	8,000	-
6 BOE: TCS/BRS Grease trap disposal.....	-	20,000	-
7 BOE: TCS Underground oil tank retrofit.....	7,000		15,000
8 BOE: THS-Fire Door Closure.....	-	19,138	-
9 Groundwater remediation-Town Garage.....	30,000	-	-
10 Heart & Hypertension Settlement.....	32,500	-	-
11 K-9 Vehicle.....	-	10,000	-
12 LIB: Library boiler.....	10,000	-	-
13 PD: Vehicle replacement program.....	-	25,000	-
14 PWD: Guiderail installation .....	-	10,000	-
15 Town Hall Building: HVAC Water Source Heat pumps..	-	10,000	-
16 Town Hall Building: Old Firehouse boilers.....	9,000	-	-
17 Town Hall Building: Paint, rotted wood and railing.....	-	30,000	-
18 Town Hall Building: Repair & renovations.....	25,000	-	-
19 Town Hall Technology .....	-	5,000	5,000
SUBTOTAL	169,586	179,738	53,600
Less other funding sources:			
High Street Water Main Fund	-	(19,000)	-
Performance bond	-	(11,450)	-
Public Act 05-228 proceeds	-	(19,770)	-
Reallocation of CNR closed projects	-	(22,489)	-
<b>General Fund appropriation to CNR Fund</b>	<b>\$ 169,586</b>	<b>\$ 107,029</b>	<b>\$ 53,600</b>

**Town of Thomaston**  
**Capital Improvement Program FYE 2011-2015**  
**Summary By Rating**

	Estimated Cost	FYE2011	FYE2012	FYE2013	FYE2014	FYE2015
Code 1 - Committed - Highest Priority	\$ 382,986	\$ 170,186	\$ 95,400	\$ 47,400	\$ 50,000	\$ 20,000
Code 2 - Urgent - High Priority	\$ 249,000	\$ 152,000	\$ 67,000	\$ 20,000	\$ 10,000	\$ -
Code 3 - Needed	\$ 83,504	\$ 43,504	\$ 30,000	\$ 5,000	\$ 5,000	\$ -
Code 4 - Deferrable	\$ 278,870	\$ -	\$ 167,870	\$ 97,000	\$ 7,000	\$ 7,000
<b>Subtotal by Year</b>	<b>\$ 994,360</b>	<b>\$ 365,690</b>	<b>\$ 360,270</b>	<b>\$ 169,400</b>	<b>\$ 72,000</b>	<b>\$ 27,000</b>
Less cuts made and deferred to 2012		\$ (312,090)	\$ 312,090			
<b>Total Funding- See Schedule C</b>		<b>\$ 53,600</b>	<b>\$ 672,360</b>	<b>\$ 169,400</b>	<b>\$ 72,000</b>	<b>\$ 27,000</b>
<b>Code 5 - Bond Projects</b>	<b>\$ 7,700,085</b>	<b>\$ 390,715</b>	<b>\$ 2,528,239</b>	<b>\$ 2,655,743</b>	<b>\$ 2,125,388</b>	<b>\$ -</b>

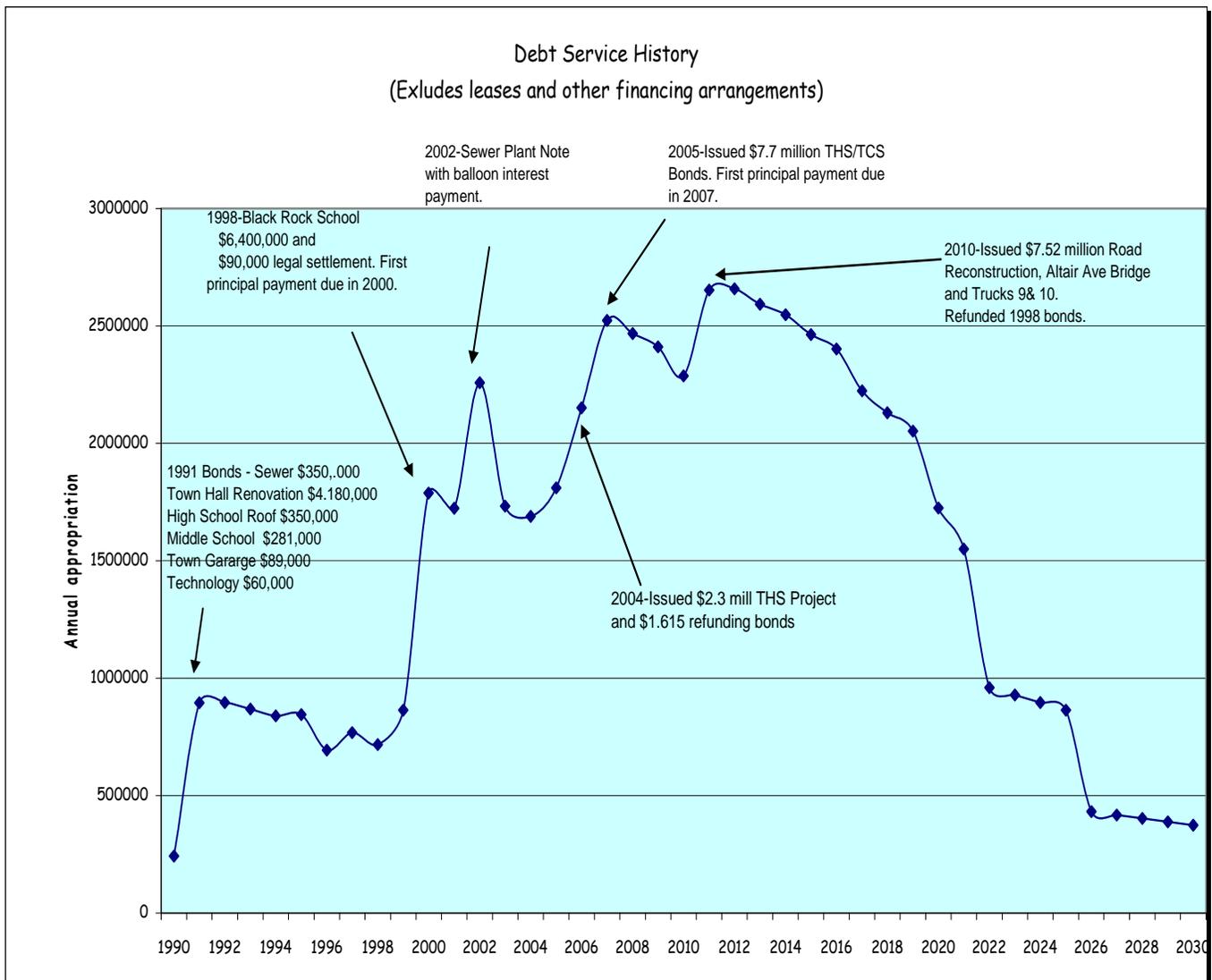
The Capital Improvement Committee requested funding of \$365,690 for fiscal year 2010-2011, of which \$53,600 was approved.

Funding levels in the past three years are 78% below the average funding levels in 2003 through 2008 as represented below.



**Town of Thomaston**  
**Schedule of Debt Service**  
 For the year ending June 30, 2011

Name of Loan	Interest Rate	Original Debt	Outstanding Principal	-----Scheduled Payment-----				Ending Balance	
				Principal	Interest	Other	Total		
Clean Water 1997 - 2016	2%	1,077,413	356,487	58,199	6,598		64,797	298,288	
Clean Water 2001 - 2021	2%	9,091,656	5,285,063	445,149	101,635		546,785	4,839,914	
General Obligation Bond 2010-2019 (Refunding)	3.7-5.7%	2,820,000	2,820,000	300,000	57,902		357,902	2,520,000	
General Obligation Bond 2003-2020 (THS)	3.8-4.6%	2,300,000	1,485,000	135,000	60,058		195,058	1,350,000	
General Obligation Bond 2003-2020 (Refunding)	3.8-4.6%	1,615,000	830,000	135,000	31,053		166,053	695,000	
General Obligation Bond 2005-2025 (THS/TCS)	4.21%	7,700,000	6,060,000	410,000	253,195		663,195	5,650,000	
General Obligation Bond 2010-2025 (Roads)	2-4%	7,520,000	7,520,000	410,000	248,500		658,500	7,110,000	
Refunding Savings allocated to GASB45 Trust						82,105	82,105		
Reserve for future debt						55,000	55,000		
Bank Administration						10,000	10,000		
<b>TOTAL TRANSFER TO DEBT SERVICE FUND</b>				<b>24,356,550</b>	<b>1,893,348</b>	<b>758,942</b>	<b>147,105</b>	<b>2,799,395</b>	<b>22,463,202</b>



TOWN OF THOMASTON  
Budget History  
For the year ending June 30, 2011

	Department Request	1ST Budget Cuts (Additions)	2ND Budget Cuts (Additions)	Final Proposed Budget
<b>GENERAL GOVERNMENT</b>				
100 Board of Selectmen.....	\$ 106,443	\$ 3,945	\$ -	\$ 102,498
102 Elections.....	19,782	200	-	19,582
104 Board of Finance.....	900	-	-	900
106 Treasurer.....	180,287	3,178	-	177,109
107 Computer Information systems.....	27,142	1,410	-	25,732
108 Independent audit.....	50,500	2,500	-	48,000
110 Legal.....	80,000	-	-	80,000
114 Tax Collector.....	95,520	1,710	-	93,810
116 Property Tax Rebates.....	25,000	-	-	25,000
118 Tax Assessor.....	109,010	2,196	-	106,814
120 Board of Assessment Appeals.....	3,300	-	-	3,300
122 Insurance.....	376,786	1,000	-	375,786
124 Town Hall operations & Maintenance.....	244,886	13,723	-	231,163
126 Town Clerk.....	51,040	996	-	50,044
128 Probate court.....	4,976	(124)	-	5,100
130 Social security.....	235,000	2,630	3,438	228,932
132 Pension - Town Employees.....	630,659	(6,722)	-	637,381
133 Pension - Volunteer Firefighters and Ambul	158,600	60,500	-	98,100
134 Medical / Life insurance.....	663,044	25,036	2,000	636,008
136 Retirees Medical Insurance.....	450,408	(19,684)	-	470,092
138 Council of governments.....	3,374	-	-	3,374
140 CT Conference of Municipalities.....	4,846	-	-	4,846
142 Contingency.....	120,000	10,000	10,000	100,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,641,503</b>	<b>102,494</b>	<b>15,438</b>	<b>3,523,571</b>
<b>PUBLIC SAFETY</b>				
200 Police.....	990,886	84,075	13,000	893,811
206 Communications & dispatch.....	231,515	2,332	-	229,183
208 Fire Protection.....	125,581	10,000	-	115,581
210 Fire Marshal .....	21,770	800	-	20,970
212 Ambulance.....	55,350	5,350	-	50,000
214 Tree Removal.....	18,000	12,000	-	6,000
<b>TOTAL PUBLIC SAFETY</b>	<b>1,443,102</b>	<b>114,557</b>	<b>13,000</b>	<b>1,315,545</b>
<b>PUBLIC WORKS</b>				
300 Highways.....	541,720	27,483	33,587	480,650
302 Town Aid Road.....	112,817	-	-	112,817
304 Snow & ice removal.....	191,000	-	-	191,000
306 Street lighting.....	97,000	12,000	-	85,000
308 Fire hydrants.....	159,000	-	-	159,000
310 Solid Waste & Recycling.....	493,319	-	-	493,319
312 St Thomas Cemetery.....	-	-	-	-
314 Groundwater remediation-Town garage.....	89,000	25,000	-	64,000
<b>TOTAL PUBLIC WORKS</b>	<b>1,683,856</b>	<b>64,483</b>	<b>33,587</b>	<b>1,585,786</b>

TOWN OF THOMASTON  
Budget History  
For the year ending June 30, 2011

	Department Request	1ST Budget Cuts (Additions)	2ND Budget Cuts (Additions)	Final Proposed Budget
<b>HEALTH AND WELFARE</b>				
402 Visiting nurse.....	-	-	-	-
404 Torrington Area Health District.....	37,044	-	-	37,044
406 Northwest Regional Mental Health Boar	854	-	-	854
408 Social Services.....	16,476	15,756	-	720
410 Elderly Nutrition.....	3,279	-	-	3,279
412 Susan B Anthony Project.....	2,000	1,000	-	1,000
416 Minibus.....	18,051	(2,500)	-	20,551
418 Veterans Administration.....	1,000	-	-	1,000
TOTAL HEALTH AND WELFARE	78,704	14,256	-	64,448
<b>CULTURE AND RECREATION</b>				
500 Recreation programs.....	117,520	16,345	12,000	89,175
502 Memorial Day.....	1,500	-	-	1,500
504 Nystroms Park.....	12,500	-	-	12,500
506 Police Explorers.....	-	-	-	-
508 Public Library.....	308,636	10,200	14,180	284,256
TOTAL CULTURE AND RECREATION	440,156	26,545	26,180	387,431
<b>HOUSING &amp; DEVELOPMENT</b>				
600 Conservation Commission.....	1,725	-	-	1,725
614 Economic Development.....	1,500	900	-	600
616 Housing, Land Use & Development.....	146,023	12,500	-	133,523
TOTAL HOUSING & DEVELOPMENT	149,248	13,400	-	135,848
<b>EDUCATION</b>				
700 EDUCATION.....	14,389,247	348,497	105,417	13,935,333
<b>DEBT SERVICE</b>				
800 TOTAL DEBT SERVICE.....	2,799,394	-	-	2,799,394
<b>OPERATING SUBSIDIES TO OTHER FUNDS</b>				
900 Animal Control Officer-Dog fund.....	50,160	1,500	-	48,660
902 WPCA -Sewer Use fund.....	-	-	-	-
903 WPCA - Repair & Replacement fund.....	-	-	-	-
904 Hillside Cemetery.....	10,000	-	-	10,000
910 Opera House.....	-	-	-	-
914 Seth Thomas/Bradstreet House.....	7,700	-	-	7,700
TOTAL OTHER FINANCING USES	67,860	1,500	-	66,360
<b>CAPITAL EXPENDITURES</b>				
908 Transfer to Capital projects fund.....	373,490	312,090	7,800	53,600
TOTAL EXPENDITURES	\$ 25,066,560	\$ 1,012,002	\$ 187,242	\$ 23,867,317
Total Cuts .....			1,012,002	
			187,242	
			\$ 1,199,244	